

C A P. X.

An Act to amend the law respecting the Provincial Secretary's Department.

[Assented to 8th January, 1894.]

HER MAJESTY, by and with the advice and consent of the Legislature of Quebec, enacts as follows :

R. S., art. 708, replaced.

1. Article 708 of the Revised Statutes is replaced by the following :

List of patented lands to be sent to registrars.

“708. The Provincial Registrar shall transmit, as early as possible in each year, to the registrar of the registration division and to the secretary-treasurer of the municipality in which are situated public lands for which letters-patent have been issued during the preceding year, a list of the lands which have been so patented.”

Coming into force.

2. This act shall come into force on the day of its sanction.

C A P. X I.

An Act to amend and consolidate the acts 55-56 Victoria, chapters 10 and 15, and 56 Victoria, chapter 15, respecting certain licenses and taxes.

[Assented to 8th January, 1894.]

HER MAJESTY, by and with the advice and consent of the Legislature of Quebec, enacts as follows :

SECTION I.

MANUFACTURING AND TRADING LICENSES.

Licenses to be taken out by manufacturers.

1. Every person or firm other than an incorporated company, engaged in the manufacture of any article of commerce or in any manufacturing industry, within this Province, shall be obliged to take out each year, on the first day of October, a license from the collector of provincial revenue of the district in which he has his principal establishment, for which license he shall, previous to obtaining the same, pay to the said collector the sum hereinafter determined.

Shop-keepers, &c., to take out a license.

2. Every shop-keeper, trader, person or firm other than an incorporated company, who keeps a shop, carries on trade or business, or who sells, within this Province, by

wholesale or retail, any timber, lumber, coal, tobacco, cigars, goods, wares or merchandise of any kind, and who has not already taken out a license, under the Quebec License Law, for the sale of intoxicating liquors, shall be obliged to take out, each year, on or before the first day of October, a license from the collector of provincial revenue of the district in which he has his principal establishment, for which license he shall, previous to obtaining the same, pay to the said collector the sum hereinafter determined.

3. The preceding articles shall not apply to butter and cheese factories, but they shall apply to brokers of all kinds, livery stable-keepers, agents of all kinds, commission merchants, inspectors of all kinds, proprietors or managers of theatres, billiard rooms, ball alleys or other games or places of amusement, to contractors of all kinds and to steam-boat, barge or vessel owners.

Preceding articles not to apply to certain factories, but to apply to certain persons, &c.

When, from the nature of the business carried on, there is any doubt as to whether it is by retail or wholesale, then the person carrying on such business shall take out a wholesale license.

In case of doubt, wholesale license to be taken out.

4. Persons engaged in trade or manufacture, who have in their shop, factory, dependencies or other place, small quantities of goods, stock-in-trade or wares, belonging to them, for the purpose of their business, not exceeding, at one time throughout the year, a value of five hundred dollars, may, on making a solemn declaration to that effect, and depositing the same with the collector of provincial revenue for the district in which such shop or factory is situate, be exempted, by the Provincial Treasurer, from the payment of the license fee.

Certain persons may be exempted in certain cases.

5. When persons bound to take out a license have their principal place of business in the city of Montreal or Quebec, the license fee shall be a sum equivalent to five per cent on the annual value or rent of the premises occupied by the said persons for the purpose of exercising their trade or industry.

Amount of license fee in Quebec and Montreal.

The rent and annual value are taken from the valuation roll for municipal purposes then in force.

Municipal roll to be basis.

If, however, it is established, to the satisfaction of the Provincial Treasurer, that the rent or annual value so fixed is manifestly higher or lower than the real rent or annual value, or if the rent or annual value of the property, being the basis of the license, is not entered on the valuation roll, he may order that such annual rent or value be established by the collector of provincial revenue of the district in which such property is situate, or by any officer of his department.

If rent is higher or lower, Treasurer may order rent to be established by collector, &c.

Amount of
of license fee
in places
outside Que-
bec and
Montreal.

6. When persons bound to take out a license have their principal place of business established in any place in this Province, other than the city of Montreal or Quebec, the amount of the license fee shall be that indicated in the following tariff :

1. For a manufacturer, or wholesale, or wholesale and retail, trader :
 - a. In cities and towns, where the population exceeds 5,000 persons..... \$50.00
 - b. In any other place..... 30.00
2. For a retail trader :
 - a. In such cities and towns..... 20.00
 - b. In any other place 10.00

Amount of
license fee, if
persons begin
to trade after
year has com-
menced.

7. Persons who, during the course of the year, begin to exercise any trade or industry for which a license is required, are bound to take out such license and to pay for the same a sum proportionate to the number of months of the year still to elapse from the first day of the month during which they commenced to exercise it, unless, by its nature, such trade or industry can be exercised only during a portion of the year, in which case the license fee for the whole year is due, whatever may be the time when such trade or industry was commenced to be exercised.

Amount of
license fee, if
persons re-
move during
year.

8. Persons holding a license who, during the course of the year, remove their establishment to other premises of a higher annual value or rent, shall be liable to pay a supplementary license fee in proportion to such increased value or rental, which shall be due from the first day of the month in which such change was effected.

Amount of
license fee, if
several indus-
tries are
carried on in
same estab-
lishment.

9. Persons who, in the same establishment, exercise different trades or industries, each of which would require a license, shall be bound to take out only one license ; and the fee for such license shall be the highest that they would be bound to pay if they had to take out a license for each.

License fee
required for
each estab-
lishment in
certain cases.

10. Persons exercising, in different establishments, the same or different trades or industries which require a license, shall be bound to take out a separate license for each of their establishments.

Licenses in
cases of part-
nership.

11. Whenever the trade or industry for which a license is required is exercised by a partnership, the license fee is due and payable by the partnership.

When license
fee is payable.

12. The license fee shall be payable yearly, in advance, on or before the first juridical day of October, to the collector

of provincial revenue of the district in which is situate the principal establishment used for the purposes of the trade or industry for which a license is required.

13. It shall be lawful for the Lieutenant-Governor in Council to authorize all collectors of provincial revenue to allow a discount, not exceeding two per cent, upon the amount of all license fees paid during the month preceding the year for which the said license is required. Discount may be allowed.

14. Every person, bound to take out a license, shall be liable to a fine equal to double such license fee imposed, with costs, and, in default of payment, an imprisonment for one month, without prejudice to the right of instituting an action for the recovery of the amount of the license fee, in each of the following cases : Fine in certain cases.

- a. If he does not take out the license on or before the first juridical day of October ;
- b. If he makes any false or incorrect statement in any declaration required under this act or the regulations made thereunder.

2. Every person, who makes any false or incorrect statement in any declaration made under the provisions of article 4 of this act, shall be liable to a penalty of one hundred dollars, with costs, and, in default of payment, an imprisonment of one month. Penalty for false declaration.

In all the above cases, if a firm is in default, the penalty shall be incurred by each member of the firm, and, in default of payment, each shall be liable to the imprisonment above mentioned. If firm is in default.

SECTION II.

TAXES ON CERTAIN PERSONS.

15. Every advocate, notary, physician, dentist, land surveyor, civil engineer, veterinary surgeon, artist, painter, musician, sculptor and architect, practising his profession within the limits of the Province, shall pay an annual tax, the amount whereof shall be that indicated in the following tariff : Taxes upon advocates, &c.

If he has his principal office or place where he exercises his profession : Tariff :
If principal office :

- a. In the city of Montreal or Quebec, five per cent on the rent or annual value of such office or place. In Montreal or Quebec ;

When a firm is concerned the tax is due and payable by the firm ; Firm ;

- b. In any other city or town, six dollars ; In other city or town ;
- c. In any other municipality, three dollars. In other municipalities.

When and to whom tax is payable.

16. The tax imposed by article 15 of this act shall be payable, on or before the first juridical day of October in each year, to the collector of provincial revenue of the district in which the person liable to such tax has his principal office or place where he exercises his profession.

Fine if tax is not paid.

17. Every person, liable to the tax imposed by article 15 of this act, who shall neglect to pay the same at the time indicated, shall be liable to a fine equal to double the tax imposed, with costs, and, in default of payment, an imprisonment of one month, without prejudice to the right of instituting an action for the recovery of the said tax.

Articles of section 1 to apply.

18. The provisions of the articles contained in section 1 of this act shall, *mutatis mutandis*, apply to this section and to the persons mentioned therein, when not inconsistent with the provisions thereof.

Tax upon members of Executive, &c.

19. Members of the Executive Council of the Province, members of the civil service, and public employees and officers, receiving a fixed salary, shall pay a tax of two and one-half per cent upon their respective salaries, over four hundred dollars.

When and how such tax is paid.

20. The tax imposed upon the members of the Executive Council of the Province and upon the members of the civil service, public officers and employees above mentioned, shall be retained, monthly, out of their salary.

SECTION III.

MISCELLANEOUS.

Suits by whom and before what court taken.

21. All suits instituted under this act for the recovery of any tax, license fee or penalty shall be taken, on behalf of Her Majesty, by the collector of provincial revenue, in his own name, according to the amount claimed, in the Superior or Circuit Court of the district in which such amount is payable; and such suits shall be considered as summary matters and shall be governed by the provisions of articles 887 to 899*a*, both inclusive, of the Code of Civil Procedure of Lower Canada.

Summary matters.

Privilege for sums due Crown.

22. Any sum that may become due to the Crown in virtue of this act shall constitute a privileged debt, ranking, concurrently with any other privilege of the Crown, immediately after law costs.

Remuneration of collector.

23. The collector of provincial revenue, who collects any sum in virtue of this act, shall be entitled to such remuneration as the Lieutenant-Governor in Council may determine.

24. The Lieutenant-Governor in Council may make, amend, replace and repeal all regulations and forms that he may consider necessary for the execution of the provisions of this act. Power of Lieutenant-Governor to make regulations, &c.

Such regulations and forms shall come into force fifteen days after the date of their publication in the *Quebec Official Gazette*. Publication and coming into force.

25. The license fees and taxes due, under this act, for the year ending on the thirtieth day of September, eighteen hundred and ninety-four, are payable and shall be paid on or before the first day of March, eighteen hundred and ninety-four; and, for the said year, the word "October," in any of the provisions of this act, shall be replaced by the word "March," and all the provisions of this act shall apply thereto. Payment of licenses and taxes for current year, &c. Interpretation of word "October."

26. The acts 55-56 Victoria, chapters 10 and 15, and 56 Victoria, chapter 15, are repealed; but such repeal shall not have the effect of remitting the taxes and license fees, which have become due before the first day of October, eighteen hundred and ninety-three, and remain unpaid, but the same shall be collected under the authority of the repealed acts, as if this act had not been passed. 55-56 V., cc. 10 and 15, 56 V., c. 15, repealed. Effect of repeal.

27. This act shall come into force on the day of its sanction. Coming into force.

CAP. XII.

An Act to repeal the act 56 Victoria, chapter 17, intituled :
"An Act respecting licenses."

[Assented to 8th January, 1894.]

HER MAJESTY, by and with the advice and consent of the Legislature of Quebec, enacts as follows :

- 1.** The act 56 Victoria, chapter 17, is hereby repealed. 56 V., c. 17, repealed.
 - 2.** This act shall come into force on the day of its sanction. Coming into force.
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