

CAP. XIV.

An Act to amend the law respecting direct taxes on commercial corporations.

[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.
1143, amend-
ed

1. Article 1143 of the Revised Statutes is amended by adding after the words : "doing business in this Province," in the third line, the words : "whether in its own name or through an agent."

R. S., art.
1145, § 2, c. c.,
amended.

2. Clause *c* of paragraph 2 of article 1145 of the said Statutes is amended by adding, after the words : "plate glass," in the first line thereof, the words : "and live stock."

R. S., art.
1148, amend-
ed.

3. Article 1148 of the said Statutes is amended by adding, after the word : "Province," in the second line thereof, the words : "in its own name or through an agent."

R. S., art.
1149, amend-
ed.

4. Article 1149 of the said Statutes is amended by adding, after the word : "Quebec," in the second line thereof, the words : "in its own name or through an agent, and such agent."

Art. added
after R. S.,
art. 1150.

5. The following article is added after article 1150 of the said Statutes :

Tax upon
companies
commencing
business dur-
ing the year.

"1150 *a.* Companies and corporations subject to the tax, which, during the course of the year, commence business, are liable to the payment thereof, in proportion only, from the first day of the month during which they so commenced."

Coming into
force.

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