

be payable yearly on or before the first juridical day in October of each year, to the collector of provincial revenue of the district in which they reside.

“ **1142d.** Every member of a liberal profession who shall neglect to pay his said tax at the time indicated, shall be liable to a fine equal to double the tax imposed in each case, recoverable with costs, by action of debt, in the name of the collector of provincial revenue, before any court of competent jurisdiction. Fine, if tax upon professional men not paid.”

“ **1142e.** 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. When and how tax upon members of Executive Council and public employees is to be paid.”

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## CAP. XVI.

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

[Assented to 24th June, 1892.]

**H**ER MAJESTY, by and with the advice and consent of the Legislature of Quebec, enacts as follows:

**1.** The following articles are added after article 1151 of the Revised Statutes of the Province of Quebec: Articles added after R. S. Q., art. 1151.

“ **1151a.** In all prosecutions, under the authority of this section, before the Circuit Court or the Superior Court, the procedure shall be summary and be the same, *mutatis mutandis*, as that prescribed in articles 887 to 899a of the Code of Civil Procedure. Prosecutions to be taken before S. C. or C. C. and to be summary matters under C. P. C.”

“ **1151b.** Any sum that may become due to the Crown, in virtue of this section, shall constitute a privileged debt, ranking, concurrently with any other privilege of the Crown, immediately after law costs. Ranking and privilege of amounts due Crown under section.”

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