



## CHAPTER 15

An Act to again amend the Succession Duty Act

*[Assented to 18 June 1980]*

HER MAJESTY, with the advice and consent of the National Assembly of Québec, enacts as follows:

1978, c. 37,  
s. 6, am.

**1.** Section 6 of the Succession Duty Act (1978, c. 37), amended by section 35 of chapter 38 of the statutes of 1979, is again amended by replacing, in the English version, the second paragraph by the following paragraph:

Restric-  
tion.

“Any property in respect of which the right of a beneficiary arises owing to or upon the death of an institute or of a beneficiary of the revenue, as the case may be, is deemed to be transmitted to that beneficiary owing to such death, except where that beneficiary is an institute or a beneficiary of the revenue who has the same degree of filiation, in relation to the person disposing, as the deceased beneficiary.”

1978, c. 37,  
s. 26, am.

**2.** Section 26 of the said act, replaced by section 6 of chapter 7 of the statutes of 1980, is amended by replacing the figure “75 000” in the second paragraph by the figure “85 000”.

1978, c. 37,  
s. 26.1, am.

**3.** Section 26.1 of the said act, enacted by section 7 of chapter 7 of the statutes of 1980, is amended by replacing the figure “75 000” by the figure “85 000”.

1978, c. 37,  
s. 27, am.

**4.** Section 27 of the said act is amended by replacing the figure “75 000” by the figure “85 000”.

1978, c. 37,  
s. 29, am.

**5.** Section 29 of the said act is amended by replacing the figure “75 000” by the figure “85 000”.

1978, c. 37,  
s. 29.1,  
added.

**6.** The said act is amended by inserting, after section 29, the following section:

Shares or  
farming  
property.

**"29.1** Where, among the property transmitted to a beneficiary contemplated in section 27 or 29 resident in Québec or domiciled therein, there is property contemplated in section 37 or 39, this beneficiary may, in computing the taxable value of the property transmitted to him owing to death, deduct the lesser of an amount of \$200 000 and of the market value of the aggregate of the property contemplated in sections 37 and 39 in the proportion that the market value of such property so transmitted to him is to the market value of the aggregate of such property."

1978, c. 37,  
s. 32, am.

**7.** Section 32 of the said act is amended by replacing the figure "5 000" by the figure "15 000".

1978, c. 37,  
s. 33,  
replaced.

**8.** Section 33 of the said act is replaced by the following section:

Deduction  
by usu-  
fructuary.

**"33.** The usufructuary or the person having a right of use contemplated in section 5 may, in computing the taxable value of encumbered property, deduct that part of the exemption or deduction provided for by this division in favour of the person having naked ownership which the latter has been unable to use, not having received an inheritance of a sufficient amount for that purpose."

1978, c. 37,  
s. 42,  
replaced.

**9.** Section 42 of the said act is replaced by the following section:

Computa-  
tion.

**"42.** No deduction may be claimed under sections 35 and 36 at the same time or, as the case may be, under sections 37 and 39 at the same time with respect to the same property; in addition, the deductions provided for by sections 35 to 39 and 41 are computed separately in each section without taking into account the other deductions granted by this chapter, while the deduction provided for by section 40 is computed after applying sections 37 and 39."

Effect.

**10.** Except for cases pending on 15 April 1980, sections 1, 8 and 9 have effect as from 19 April 1978.

Applica-  
bility.

**11.** Sections 2, 3, 4, 5, 6 and 7 apply in respect of any succession opened after 25 March 1980.

Coming  
into force

**12.** This act comes into force on the day of its sanction.