Quebec, and of fifty dollars for the principal station in every other place.

Such taxes shall be payable on the first judicial day Sec. 4. Taxes when payable. of the month of July in each year.

The principal tax hereby imposed, shall be paid an-sec. 5. nually to the license inspector of the revenue district in To whom principal traces which the commercial corporation has its chief or prin- are payable. cipal office in this Province, to the license inspector for the revenue district of Quebec.

The additional tax shall be paid annually to the li-To whom addicense inspector of the revenue district in which the tional taxes office, place of business, factory, or workshop for which it is payable is situated.

If any such annual tax be not paid, the same may be sec, 6, recovered with legal interest thereon, from the date Action for reupon which such tax became due, by an action brought taxes if unin his own name on behalf of Her Majesty, by the license paid. inspector of the revenue district in which such tax was payable.

All actions for the recovery of such taxes shall be sec. 7. brought in the Judicial District Court in which they are Before what payable, either before the Circuit Court or the Superior Court, according to the competency of the Court with reference to the amount claimed.

Costs shall not be adjudged against the inspector in Sec. 8. any action by him under this Act; but on the recom- Costs not to be mendation of the tribunal, the provincial treasurer may adjudged against in in his discretion pay to the commercial corporation in spector; profavor of which judgment has been rendered, the costs to tain cases. which he may deem it equitably entitled.

The clerks or secretary, treasurers of every municipal sec. 9. corporation, shall annually on or before the first day of Returns by June, return to the provincial treasurer, the names of provincial all commercial corporations of the nature of those mentioned in this act, established or doing business within cial corporatheir respective municipalities, specifying the number tions in their municipalities. of offices, places of business, factories or workshops of ities. each, and in default of so doing, they shall severally be

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