

*The Committee of Council submit for the consideration of
His Honour the Lieutenant-Governor a Bill intituled*

An Act to provide for the Imposition and
Collection of a Tax on Gasolene.

● *and advise that the same be transmitted by Message to the
Legislative Assembly.*

Victoria, Thirtieth day of November, A.D. 1923

John Oliver,
Presiding Member of the Executive Council.

● *Approved this Thirtieth day of November, A.D. 1923*

W. Mitchell
Lieutenant-Governor.

Message sent
in to House 30/11/23
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Lieutenant-Governor.

HON. MINISTER OF FINANCE.

BILL.

No. 35.]

[1923.

An Act to provide for the Imposition and Collection of a Tax on Gasolene.

HIS MAJESTY, by and with the advice and consent of the
Legislative Assembly of the Province of British Columbia,
enacts as follows:—

1. This Act may be cited as the "Gasolene Tax Act." Short title.

2. In this Act, unless the context otherwise requires:— Interpretation.
 - "Manufacture" includes the production, refining, or compound-
ing of gasolene:
 - "Minister" means the Minister of Finance:
 - "Purchaser" means any person who within the Province pur-
chases gasolene when sold for the first time after its
manufacture in or importation into the Province:
 - "Vendor" means any person who within the Province sells
gasolene for the first time after its manufacture in or
importation into the Province.

3. Every purchaser shall pay to His Majesty for the raising of Tax on purchasers.
a revenue for Provincial purposes a tax equal to three cents per
gallon of all gasolene purchased by him, which tax shall be levied
and collected in the manner provided in this Act.

4. Every vendor at the time of the sale of any gasolene to a Duty of vendors
to collect tax.
purchaser shall levy and collect the tax imposed by this Act in
respect of the gasolene, and shall on or before the fifteenth day of
the month next following that in which the sale takes place pay
over to the Collector of the assessment district in which the sale
takes place the full amount of the tax.



Returns.

5. Every vendor shall, with each monthly payment, furnish to the Collector a return showing all sales of gasoline made by him to purchasers during the preceding month, which return shall be in the form and verified in the manner prescribed by the regulations.

Similar tax on gasoline held for consumption on which no tax has been paid.

6. (1.) After the expiration of one month from the commencement of this Act, every person who keeps or has in his possession or under his control for use or consumption by himself, his family, agent, or employee, or in any business or occupation in which he is interested or employed, any gasoline respecting which no tax has been paid under this Act shall, prior to the use or consumption of the gasoline, or any part thereof, pay to His Majesty for the raising of a revenue for Provincial purposes a tax equal to three cents per gallon of the gasoline.

(2.) After the expiration of one month from the commencement of this Act, no person shall use or consume any gasoline unless a tax has been paid in respect thereof under this Act.

(3.) Except in the case of gasoline used or consumed in the operation of a motor-vehicle or motor-boat in the supply-tank of which the gasoline was imported into the Province, every person who uses or consumes any gasoline in violation of the provisions of this section shall be guilty of an offence against this Act.

(4.) In any prosecution for failure to pay the tax imposed by this section, the burden of proving that a tax has been paid in respect of the gasoline used or consumed shall be upon the defendant.

Powers of inspection.

7. (1.) Every Collector, constable, and every person authorized in writing by the Minister to exercise the powers of inspection under this section may without warrant enter upon any premises on which he has cause to believe that any gasoline is kept or had in possession, and may inspect the premises and all gasoline found thereon, and may interrogate any person who is found on the premises or who owns, occupies, or has charge of the premises.

(2.) Every person interrogated under this section who refuses to answer any question put to him respecting the gasoline kept or had on the premises, or who fails to produce for inspection any book, record, or document, or any barrel, tank, or receptacle in his possession or under his control which he is required to produce for purposes of inspection, shall be guilty of an offence against this Act.

Offences by vendors.

8. Every vendor who in violation of section 4 fails to collect and pay over any tax imposed by this Act, or who in violation of section 5 fails to furnish any return required under that section, shall be guilty of an offence against this Act.

Penalties.

9. Every person guilty of an offence against this Act shall be liable, on summary conviction, to a fine not exceeding five hundred dollars,

and each day's continuance of the act or default out of which the offence arises shall constitute a separate offence; but nothing contained in this section nor the enforcement of any penalty thereunder shall suspend or affect any remedy for the recovery of any tax or amount payable under this Act.

10. Where any gasolene, in respect of which a tax imposed by Rebate of tax. this Act has been paid, is used or consumed by any person for any of the following purposes:—

- (a.) For the operation of motor-boats:
- (b.) For the operation of stationary engines:
- (c.) For the operation of portable engines and tractors when used otherwise than on a public highway:
- (d.) For the operation of logging-trucks when used exclusively on other than public highways:
- (e.) For any industrial purpose otherwise than in the operation of motor-vehicles;

and where the person by whom the gasolene is so used or consumed produces to the Minister satisfactory proof, in the manner prescribed by the regulations, of the payment of the tax and of the use or consumption of the gasolene, the Minister shall pay to that person from the Consolidated Revenue Fund an amount equal to three cents per gallon of the gasolene so used or consumed.

11. (1.) For the purpose of carrying into effect the provisions Regulations. of this Act according to their true intent or of supplying any deficiency therein, the Lieutenant-Governor in Council may make such regulations not inconsistent with the spirit of this Act as are considered necessary or advisable.

(2.) Without thereby limiting the generality of the provisions contained in subsection (1), it is declared that the power of the Lieutenant-Governor in Council to make regulations shall extend to:—

- (a.) Prescribing forms to be used for the purposes of this Act or the regulations:
- (b.) Prescribing the records of sales of gasolene to be kept by vendors:
- (c.) Prescribing the reports to be made by persons to whom subsection (1) of section 6 applies, in respect of the gasolene had or kept by them:
- (d.) Prescribing penalties for any violation of the regulations.