

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 Fuel-oil.

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

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

J. M. Oliver,
Presiding Member of the Executive Council.

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

W. S. Mitchell
Lieutenant-Governor.

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Message sent
to House
20/11/23


Lieutenant-Governor.

HON. MINISTER OF FINANCE.

BILL.

No. 36.]

[1923.

An Act to provide for the Imposition and Collection of a Tax on Fuel-oil.

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 "Fuel-oil Tax Act." Short title.

2. In this Act, unless the context otherwise requires:— Interpretation.
 - "Manufacture" includes the production, refining, or compound-
ing of fuel-oil:
 - "Minister" means the Minister of Finance:
 - "Purchaser" means any person who within the Province pur-
chases fuel-oil when sold for the first time after its manu-
facture in or importation into the Province:
 - "Vendor" means any person who within the Province sells
fuel-oil for the first time after its manufacture in or impor-
tation 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 one-half cent per
gallon of all fuel-oil 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 fuel-oil to a pur- Duty of vendors
to collect tax.
chaser shall levy and collect the tax imposed by this Act in respect
of the fuel-oil, 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.	<p>5. Every vendor shall, with each monthly payment, furnish to the Collector a return showing all sales of fuel-oil 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.</p>
<p>Similar tax on fuel-oil held for consumption on which no tax has been paid.</p>	<p>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 fuel-oil respecting which no tax has been paid under this Act shall, prior to the use or consumption of the fuel-oil, or any part thereof, pay to His Majesty for the raising of a revenue for Provincial purposes a tax equal to one-half cent per gallon of the fuel-oil.</p> <p>(2.) After the expiration of one month from the commencement of this Act, no person shall use or consume any fuel-oil unless a tax has been paid in respect thereof under this Act.</p> <p>(3.) Every person who uses or consumes any fuel-oil in violation of the provisions of this section shall be guilty of an offence against this Act.</p> <p>(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 fuel-oil used or consumed shall be upon the defendant.</p>
Powers of inspection.	<p>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 fuel-oil is kept or had in possession, and may inspect the premises and all fuel-oil found thereon, and may interrogate any person who is found on the premises or who owns, occupies, or has charge of the premises.</p> <p>(2.) Every person interrogated under this section who refuses to answer any question put to him respecting the fuel-oil 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.</p>
Offences by vendors.	<p>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.</p>
Penalties.	<p>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</p>

thereunder shall suspend or affect any remedy for the recovery of any tax or amount payable under this Act.

10. (1.) For the purpose of carrying into effect the provisions 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. Regulations.

(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 fuel-oil 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 fuel-oil had or kept by them:
- (d.) Prescribing penalties for any violation of the regulations:
- (e.) Determining, in the case of any fluid or substance used or intended for use as fuel, whether or not a fluid or substance is fuel-oil within the meaning of this Act.

VICTORIA, B.C.:

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1923.