THE GOVERNMENT OF
THE PROVINCE OF BRITISH COLUMBIA

CIRCULAR.

VICTORIA, B. C., May 1st, 1911.

To Government Agents and Provincial Constables:

COLLECTION OF REVENUE TAX.

I am directed to inform you that no commission will be paid to constables upon Revenue Tax which can be collected direct by Government Agents, and all Government Agents are requested to collect the Revenue Tax direct from Government employees, whether salaried officials or men employed by the Government in their respective districts, whose salaries or wages are paid through the Government Agent. Government Agents are also requested to collect the Revenue Tax direct from large employers of labour within their respective districts, such as lumber camps, mills, mining companies, etc., and to use their discretion in arranging for such collection by supplying, where necessary, blank books to such employers of labour, or to a responsible agent of such employers, taking an acknowledgment from them for such receipts, to be accounted for to the Government Agent.

Where it is necessary to allow a commission of 5 per cent. to employers of labour for collecting the tax, such commission may be paid by the Government Agent, but this commission of 5 per cent. shall not be paid to any employer of labour who has not in the past been allowed to receive it. There are many cases where the employer of labour has not asked for a commission and who willingly collects the tax in full without cost to the Government.

Any new cases where a commission is asked by the employer must receive the special sanction of the Hon. the Minister of Finance, and a notification of such request must be sent to the undersigned.

Provincial constables are allowed 10 per cent. on the actual collection of Revenue Tax collected direct by them, and the Government Agent may furnish the constables with blank receipts, to be accounted for, and pay them the commission when he receives the taxes.

Constables are requested to make monthly settlements with the Government Agent. It is particularly requested that constables make a thorough collection from all those in the district who do not pay the tax either to the Government Agent or to the Provincial Collectors of Taxes in the district, and this they can readily and easily do whilst travelling through the district in discharge of their duties. and without in any way interfering with those duties.

This circular does not apply to those districts where special collectors of the Revenue Tax have been appointed and who are paid by salary and commission, such as Vancouver, Victoria, Vernon, etc.

I have the honour to be,

Sir,

Your obedient servant,

JOHN B. McKILLIGAN,

Surveyor of Taxes and Inspector of Revenue.