AN ACT

To repeal and amend the laws affecting Trade Licenses.

WHEREAS, it is expedient to repeal and amend the Acts regulating Trade Licenses.

Be it enacted by the Governor on behalf of Her Majesty, by and with the advice and consent of the Legislative Council and Assembly, as follows:

Trade Licenses Act, 1860, Trade Licenses Amendment Act, 1861, repealed.

1. That from and after the passage of this Act, the Trade Licenses Act, 1860, and the Trade Licenses Amendment Act, 1861, are hereby repealed save in so far as any Licenses and penalties accrued due or incurred heretofore are concerned.

Annual License to be paid by persons using certain occupations.

2. That from and after the passage of this Act all persons using the occupations following, in the Colony of Vancouver Island and its dependencies, shall take out an annual License, in respect of which the amounts following shall be paid in advance to and for the use of Her Majesty, Her Heirs and Successors, as from the First day of July in each and every year.

Barristers, Attorneys.

A. Every person enrolled as, or using the business of, a Barrister, Attorney or Solicitor, in the Supreme Court of Civil Justice of Vancouver Island, Ten Pounds.

Auctioneers and Pawnbrokers.

B. Every person using the business or occupation of an Auctioneer, Fifty Pounds.

C. Every person using the business or occupation of a Pawnbroker, Twenty-Five Pounds.

Estate agents.

D. Every person using the business or occupation of an Estate Agent, Ten Pounds.

Bankers.

E. Every person using the business or occupation of a Banker, Fifty Pounds.

Architect, Surveyor, Engineer, Surgeon, or Apothecary.

F. Every person using any of the businesses or occupations following, viz.: Architect, Surveyor, Engineer, Surgeon, or Apothecary, Ten Pounds.

Billiard Table.

G. Every person keeping any Billiard Table for public use, or letting for hire any Billiard Table, Five Pounds in respect of each Table let for hire or kept for public use.

Bowling Alley or Rifle Gallery.

H. Every person letting for hire any Bowling Alley or Rifle Gallery, Two Pounds, Ten Shillings for each Bowling Alley or Rifle Gallery.

I. Every Hawker, Pedlar, petty Chapman, and every other trading person or persons going to other men's houses, and travelling either on foot or with horse, carrying to sell, or exposing to sale, any goods, wares and merchandize, a half-yearly license of Five Pounds.

Traders to make a half-yearly return and pay certain duties.

All Allum makers, Bleachers, Brewers, Brokers, Brick-makers, Builders, Calenderers, Carpenters, Carriers, Cattle or Sheep Salesmen, Coach proprietors, Cow keepers, Dyers, Fullers, Lime burners, Livery Stable keepers, Market Gardeners, Millers, Packers, Printers, Ship-owners, Victuallers, Warehouse-men, Wharfingers, Washer-men or Washer-women, persons using the trade or profession of a Scrivener receiving other men's monies or estates into their trust or custody; persons insuring ships or their freights or other matters against perils of the sea, and all persons using the trade of merchandize by way of bargaining, exchange, bartering, commission, consignment or otherwise in gross or by retail, and all persons who either for themselves or as Factors or Agents for others seek their living by buying and selling, or buying or letting for hire, or by the workmanship of goods and commodities, shall pay to the use of Her Majesty, her heirs and successors, half-yearly an assessment upon the actual amount of the money or equivalent for money which during the Six calendar months next preceding the return hereinafter mentioned, shall have been received by him or any person in his behalf, in respect of sales, barters, or other transactions connected with his business after the scale marked A in the Schedule hereto.

Assessment to be ascertained by a return.

Such assessment shall be ascertained by a return delivered by each person to the Assessor, at the Treasury, on the first day of January and the first day of July in every year. Such return shall be in the form marked B in the Schedule hereto.

Return to state the amount of money, or equivalent for money, received by trader during the last six months

Every person making such return as last aforesaid shall fill in the same with a correct statement of the actual amount of the money, or equivalent of money, which during the Six calendar months next preceeding the return shall have been received by him, or by any other person in his behalf, in respect of sales, barters, or other transactions connected with his business, such return to be made of the actual and gross amount without any deduction whatsoever.

Saving of farmers and labourers.

Provided that no Farmer, Grazier, Common Laborer or Workman for hire, having his permanent place of business in Vancouver Island, Receiver General of the Taxes, or member of or subscriber to any incorporate, commercial or trading company established by Charter or Act of Parliament, shall individually be deemed as such a Trader to be liable to make any return as aforesaid.

All persons using the trade of Merchandize by way of bargaining, exchange, bartering, commission, consignment or otherwise, in gross or by retail, and all persons who either for themselves or as Agents or Factors for others, seek their living by buying and selling, or buying or letting for hire, or by the workmanship of goods or commodities, and who shall not have some fixed place of business within the Colony used for the conduct of such trade, and who are hereinafter described as "Casual Traders," shall pay to the use of Her Majesty, Her Heirs and Successors, a half-yearly license of Five Pounds, and shall be entitled to a license in the form marked in the said Schedule.

Assessor.

The Assessor appointed under the One per cent. Tax Act, 1862, shall be the Assessor under this Act.

Assessor to make lists of persons liable to pay a trade license under clause.

The Assessor shall, within Twenty-one days after the days appointed for the receipt of the said returns, make out a list of the persons who shall have made such returns, arranging their names in alphabetical order, and stating the place of business of each said person, and the amount at which he shall have returned his said sales, barters, or other transactions, in the form marked C in the

said Schedule, and shall add thereto the names of any persons whom he may think liable to pay a license who have not made any return, and shall specify the amount of license which he believes any such person added to the list should pay, and the amount of license payable by each person originally returned on the list.

Lists to be exhibited.

The Assessor shall, upon the completion of the said list, publish and exhibit the same at the Post Office, Victoria, and at such other public and conspicious places as he may select in every locality where any person placed on the said list, may have his place of business.

Notices of amount of assessment to be sent to each person whose place of business or abode is known.

The Assessor, before the completion of the rolls, shall leave at the place of abode or business of every party named thereon, and resident or domiciled, or having a place of business within the Colony, and shall transmit by post to every non-resident named thereon whose place of abode is known to the said Assessor a notice of the amount at which he has been assessed.

Verification by the Assessor.

The Assessor shall attach to the Assessment Roll, when complete, a certificate signed by him and verified by oath or affirmation, which shall be in the form following:

"I do certify, that I have set down in the above Assessment Roll, all the persons liable to pay Trading Licenses and the true amount thereof in each case according to the best of my information and judgment, and that I have not entered the name of any person whom I do not truly believe to be liable, nor omitted any person whom I believe to be so liable."

Roll to be delivered to the Treasurer and exhibited.

The Assessor shall deliver forthwith to the Treasurer the Assessment Roll completed, with the certificates attached, and the Treasurer shall thereupon make a copy of every such roll arranged in alphabetical order, of surnames, and shall cause the Sheriff to post up such copy in three convenient and public places in the District to which such Assessment Roll belongs, and to be retained there until after the meeting of the Court of Revision.

Court of Revision to be appointed by the Governor.

The Governor may from time to time appoint Three or more persons to be the Court of Revision for each District wherein any person is assessable; such appointment to be of effect for One year, unless the person appointed resign or break his appointment.

Meetings of the Court of Revision.

The Court (Three Members of which shall form a quorum) may be summoned to meet at any time by the Governor, and may adjourn from time to time as occasion may require.

Oaths

The Court, or any Member thereof, may administer an oath to any party or witness, and the wilful violation of any such oath shall be punishable as perjury.

Trial by Court of complaints.

The Court shall try all complaints in regard to persons being wrongfully placed upon or omitted from the Assessment Roll, or being assessed at too high or too low a rate.

Completion of the Roll.

All the duties of the Court of Revision which relate to the matters aforesaid shall be completed and the roll finally revised by the Court within Fourteen days after the first meeting of the Court.

Procedure.

The proceedings for the trial of complaints shall be as follows:

Notice of complaint to assessor.

Any person complaining of an error, omission, undercharge or overcharge, by the Assessor, either with regard to himself or any other person on the list, shall personally or by his agent, within seven days after the posting up of the roll, give notice in writing to the Assessor that he considers himself aggrieved for any of the causes aforesaid.

Notice of complaint to person whose assessment is complained against.

If a person assessed complains of the assessment or omission of any other person, he shall, within Three days after the posting of a copy of the roll in manner aforesaid, give notice in writing to such person and to the Assessor of his intention to object.

List of complaints to be published.

The Assessor shall post up in some convenient and public place within the District, a list of all complaints against the Assessor's return, with a concise description of the matter complained against, together with an announcement of the time when the Court will be held to hear complaints. Such list may be in the form in the Schedule marked .

Sheriff to advertise the sitting of the Court of Revision.

The Sheriff shall advertise in one of the papers circulating in the Colony, and in the Government Gazette, (when published) the time at which the Court will hold its first sitting.

Power to determine the question raised given to the Court.

The Court, after hearing upon oath the complaint, and the Assessor and any witnesses adduced by or on behalf of either of them, shall determine the matter and confirm or amend the roll accordingly.

If person interested absent, proceedings to be ex-parte

If either party fails to appear either in person or by an agent, the Court may proceed *ex-parte*.

Roll when revised to be final.

The roll as finally passed by the Court, and certified by them as so passed, shall bind all parties concerned, notwithstanding any defect or error committed in or with regard to such roll.

Roll as passed to be published.

The Assessment Roll, as finally passed, shall, within Seven days from its final passage, be posted up by the Sheriff in at least Six conspicuous places in each District in which any person is assessed, and shall also be published in the Government Gazette, (when published) and in one or more such newspapers as aforesaid.

Amount of assessment to be paid to the Treasury in Ten days

Every person assessed in the Assessment Roll as finally passed, shall, within Ten days after the final passage thereof, pay the amount set opposite his name in such Assessment Roll into the Treasury.

In default, distress.

If the amount so assessed be not paid into the Treasury within such Ten days, the Sheriff shall levy the same by distress of the goods and chattels of the person liable to pay the same, and also the reasonable costs not exceeding Five Pounds of such levy, and shall pay the same into the Treasury for the benefit of the general Revenue, less the amount of the actual expense incurred by the Sheriff.

Penalty for not taking out a license.

Any person using any business or occupation specified in the section of this Act shall obtain a license from the Treasurer upon payment of the proper amount of license. Such license shall be in the form marked D in the Schedule.

Any person using any business or occupation specified in the sections of this Act without having taken out a license as aforesaid, shall be liable to a penalty of not more than Fifty Pounds, to be recovered in a summary way before any Justice of the Peace.

A license in the form marked in the said Schedule shall be granted to every hawker, pedlar or petty chapman, on payment of his license.

Every person carrying goods, wares or merchandize, to sell or expose the same for sale at other men's houses, who cannot, or refuses or neglects to produce his license to any person calling upon him so to do, shall be liable to a penalty not exceeding Twenty Pounds, to be recovered before any Magistrate in a summary way.

Every person, upon payment of the amount of his assessment, shall be entitled to receive from the Treasurer a license which shall be in the form marked E in the Schedule, and which shall entitle him or her to trade in the Colony for the current half-year, and any person who shall after the expiration of the time for payment of the said assessment use any of the businesses or occupations aforesaid, without having obtained a license for the current half-year, shall be also liable to a penalty not exceeding Fifty Pounds, to be recovered as aforesaid.

Licenses on persons commencing business.

Any person desirous of using any of the trades or occupations specified in the section of this Act, who shall not have previously used any of such trades and occupations, shall, before doing so, take out a half-yearly license at the lowest amount in the Schedule contained.

Act not to extend to dealers by retail in liquors.

Nothing in this Act shall be deemed to extend to any person taking out a retail liquor license, nor shall any persons who pay a wholesale liquor license be required to include in their returns, the amounts received for the sale of liquor.

License to be taken out by persons conducting the business.

Whenever any person not resident in the Colony shall use any business or occupation in respect whereof he is hereby rendered liable to take out any license or make any return as aforesaid, the return and license may be respectively made and taken out by any person conducting, managing or being concerned in the management or conduct of such business; and whenever any person shall conduct, manage, or be concerned in the management or conduct of any business in the absence of the proprietors of such business, the persons so conducting or managing, or being concerned in the management or conduct of such business, shall be liable to the penalties as aforesaid in default of payment.

All persons selling goods, merchandize, or merchantable commodities consigned or delivered to them by other persons for sale, whether by public auction or private contract, shall, on the 31st of January and the 31st of July in each and every year, make a separate and distinct return to the Assessor at the Treasury of the amount of money, or equivalent for money, received by them during the past half-year ending on the 31st of December and the 30th of June respectively, in respect of the goods, merchandize, or merchantable commodities sold by them by virtue of such consignment or delivery, in the form marked F in the said Schedule, and shall pay into the Treasury an amount equivalent to one-fourth of One per cent. upon the amount so received.

Every person may deduct from the amount payable to the consignee or deliverer in respect of the goods so sold, the amount so payable by him in respect of the one-fourth of One per cent. aforesaid.

Provided always, that the return of monies received in respect of goods, merchandize, or merchantable commodities, to be made on the 1st day of January, 1862, shall be made only of such monies as shall have been received between the 29th of September and 31st day of December.

Every person making any such return as last aforesaid may be required to appear before the Police Magistrate, and to verify the return made by him of monies so received as aforesaid by an oath or affirmation, in the form marked G in the said Schedule, and to be administered to him by the said Magistrate.

SCHEDULE.

FORM A.

Under £100	half-yearly	£	1	0	0
£100 and under	250 "		1	10	0
250 "	500 "		2	0	0
500 "	1,000 "		3	10	0
1,000 "	2,500 "		6	0	0
2,500 "	5,000 "		9	0	0
5,000 "	10,000 "		15	0	0
10,000 "	20,000 "		25	0	0
20,000 "	30,000 "		35	0	0
30,000 "	40,000 "		45	0	0
40,000 "	50,000 "		55	0	0
Above	50,000 "		60	0	0

FORM B.

Return of transactions of
Carrying on business at

NAME.	Character of Business.	Place or places where carried on.	Amount of transactions during three months, ending day of	Amount of License to be paid.	

FORM C.

NAME.	Place of Business.	Amount returned.	Amount payable.	

FORM D.

Trades Licenses Amendment Act, 1862.

ANNUAL LICENSE.

Received of A. B. the sum of £ in respect of his Annual License for the year ending the day of by virtue whereof he is entitled to conduct the calling of a in pursuance of the Trades Licenses Amendment Act, 1862.

FORM E.

Trades Licenses Amendment Act, 1862.

HALF-YEARLY LICENSE.

Received from A. B. the sum of £ in respect of his assessment for the half-year ending the day of by virtue whereof the said A. B. is entitled to trade in pursuance of the Trades Licenses Amendment Act, 1862.

FORM F.

Trades Licenses Amendment Act, 1862.

Name of the Consignee.	Amount of monies or equivalents received on account of goods sold during the half-year ending the day of for other purposes.	Amount payable in respect of ¼ per cent. on the same.

FORM G.

I, A. B., make oath and say (or do solemnly affirm) that I have in my return made, in pursuance of the clause of the Trades Licenses Amendment Act, 1862, truly and fully set down all monies, or equivalent for money, received by me in respect of goods, merchandize, or merchantable articles sold by me for other persons between the day of and the day of

FORM

Trades Licenses Amendment Act, 1862.

HAWKER'S LICENSE.

HALF-YEARLY.

Received of A. B. the sum of being the amount of his Hawker's License for the half-year ending the day of and by virtue of which payment he is entitled to trade as a Hawker.