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AN ACT

To Impose certain Duties in respect of certain Trades and Occupations.

WHEREAS, it is expedient to impose certain duties in respect of certain trades and occupations for the purpose of raising Revenue within the Colony of Vancouver Island and its Dependencies.

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

Annual Licenses.

I. That from and after the passage of this Act all persons using the occupations following in the said colony 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 one thousand eight hundred and sixty.

Barristers and Attorneys.

II. Every person enrolled as a Barrister, Attorney, or Solicitor in the Supreme Court of Civil Justice of Vancouver Island, Ten pounds.

Auctioneers.

Every person using the business or occupation of an auctioneer, Ten pounds.

Estate Agents.

Every person using the business or occupation of an estate agent, Ten pounds.

Bankers.

Every person using the business or occupation of a Banker, Fifty pounds

Billiard Tables and Bowling Alleys.

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.

Every person letting for hire any Bowling Alley, two pounds ten shillings for each Bowling Alley.

Traders to pay an assessed duty half yearly and make returns.

III. All Alum makers, Apothecaries, 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, Shipowners, Shipwrights, Victuallers, Warehousemen, Wharfingers, 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 Agents or Factors 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 three 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 and to be ascertained by assessment, and shall for that purpose within fourteen days after the passage of this Act deliver to the Treasurer of Vancouver Island, at the Treasury, a return as from the first day of July last in the form marked B in the said Schedule, and shall fill in the same with a correct statement of the actual amount of the money or equivalent for money which during the three calendar months next preceding the return shall have been received by him or by any person in his behalf in re-

spect 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, and shall also deliver to the Treasurer at the Treasury aforesaid a like return on the first day of January and first day of July of every year from the date hereof.

Returns to be made on the 1st day of Jany and 1st of July each year.

Saving of Farmers.

IV. Provided that no Farmer, Grazier, Common Laborer or Workman for hire, 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.

Three Assessors.

V. The Governor for the time being shall within fourteen days after the passage of this Act, appoint three Assessors.

Treasurer to make out List of Persons Returned.

Treasurer shall deliver lists to Assessor on the 7th Jany and 7th July each year

VI. The Treasurer shall, within seven 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 deliver such list to the Assessor.

Assessors to compare returns with their information, and make Assessment Roll.

Assessors shall complete lists on the 21st January & 21st July each year

VII. The Assessors shall within fourteen days from said delivery, compare the said list with the information which they shall have obtained, and from the result at which they may arrive, make out a list of the persons liable to pay the said licenses, specifying the amount of license payable by each person.

Lists to be Exhibited.

VIII. The Assessors shall, upon the completion of the said List, publish and exhibit the same at the Post office, Victoria, and at such other public and conspicuous places as they 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 persons liable.

IX. The Assessors, before the completion of their 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 Assessors, a notice of the amount at which he has been assessed.

Verification by Assessors.

X. The Assessors shall attach to the Assessment Roll, when complete, a certificate signed by them respectively, 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 accor-"ding 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 per-"son whom I believe to be so liable."

Roll, when completed, to be delivered to the Treasurer and exhibited publicly.

XI. The Assessors 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.

Court of Revision to be appointed by Governor.

XII. The Governor may appoint three persons to be the Court of Revision for each District, wherein any person is assessed.

Court to be summoned to meet on the 21 Jany 21 July each year

Meetings.

XIII. The Court may be summoned to meet at any time by the Governor, and may adjourn from time to time, as occasion may require.

Oaths.

XIV. 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.

XV. 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 Roll.

XVI. All the duties of the Court of Revi-

to be
ulled
the
th Feb
th Aug.
ach year

sion 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, Notice to Assessor.

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

(1.) 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 fourteen 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 to Person to whose Assessment an objection be made.

(2.) 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 to the Assessor, of his intention to object.

Publication of Lists of Complaints.

(3.) The Assessors shall post up in some convenient and public place within the District, a list of all complainants 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 D, in the said Schedule.

Time of the Sitting to be Advertised.

(4) The Sheriff shall advertise in the *Government Gazette*, and one or more newspapers published in the colony, the time at which the Court will hold its first sitting.

(5) The Court after hearing upon oath the complainant and the Assessor or Assessors, and any witnesses adduced by or on behalf of either of them, shall determine the matter, and confirm or amend the Roll accordingly.

Ex parte proceedings.

(6) 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.

XVIII. 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.

Publication of Revised Roll.

XIX. 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*, and in one or more such newspapers as aforesaid.

from 6th to 12th Feb.y
and 6th to 12th Aug.
each year

Payment of Assessment.

XX. 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.

on or before the 15th Feb.y
and — 15. Aug.
each year

In default Distress.

XXI. 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, 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 license.

XXII. Any person using any business or occupation specified in the second section of this Act, after the expiry of fourteen days from the passage of this Act, without having taken out a license as aforesaid, shall be liable to a penalty of not more than £50, to be recovered in a summary way before any Justice of the Peace. The licenses specified in this Act, shall be granted by the Treasurer.

License to be granted to persons assessed.

XXIII. Every person upon payment of the amount of his assessment, shall be entitled to receive a license 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 £50, to be recovered as aforesaid.

Licenses on persons commencing Business.

XXIV. Any person desirous of using any of the trades or occupations specified in the 3d 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.

XXV. 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.

XXVI. 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 wherever 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 person so conducting, managing, or being concerned in the management or conduct of such business, shall be liable to the penalties aforesaid, in default of payment.

Short Title.

XXVII. This Act may be cited as the "Trade Licenses Act, 1860."

SCHEDULE.

SCALE A.

Under	£ 100 half yearly,	£1	0	0
"	£ 100 to £ 250,	1	10	0
"	£ 250 to £ 500,	2	0	0
"	£ 500 to £1,000,	3	10	0
"	£1,000 to £2,500,	6	0	0
"	£2,500 to £5,000,	9	0	0
Above	£5,000,	12	10	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.	

Signed

of

FORM C.

List of Persons returned for Assessment under Trade Licenses Act, 1860.

Name.	Place of Business.	Amount Returned.	Amount Payable.	

FORM D.

Appeals to be heard at the Court of Revision, to be held at on the day of 186

Appellant.	Respecting Whom.	Matter Complained of.
A. B.	Self,	Overcharge on Returns.
C. D.	E. F.	Names omitted.
L. M.	N. O.	Returns undercharged.

Passed the House of Assembly, 4th day of October, 1860. Passed the Council, 12th October, 1860. Assented to by His Excellency the Governor, 24th October, 1860.