

[15]

A BILL

To impose a Tax on Salaries, and for other purposes.

WHEREAS, it is expedient to impose a Tax on all persons receiving Salaries. Be it therefore enacted by the Governor of the Colony of Vancouver Island and its dependencies, by and with the advice and consent of the Legislative Council and Assembly thereof as follows.

I. From and after the day of A. D. Tax of one per cent per annum imposed on persons receiving salaries.

1865, there shall be charged, raised, levied, collected, and paid unto and for the use of Her Majesty Her Heirs and Successors, a Tax at the rate of one per centum per annum on all persons receiving salaries as hereinafter is more particularly mentioned.

II. The word "Salaries" shall be held to include all sums Word "Salaries" defined. of money paid or to be paid to all persons by way of fixed or settled periodical payments in respect of any office employment or duty or by way of wages, and whether in the public service or in the service of any private individual or of any corporate body; provided however that no person shall be held chargeable under this Act whose salary shall be less than after the rate of £150 sterling per annum, and that no person shall be held chargeable except in respect of permanent employment, and for the purpose of this Act a person employed at any time for a period of six months next before any return shall be required to be made as hereinafter is provided with intervals of employment amounting in the whole to not more than 31 days, shall be held to have been permanently employed and chargeable accordingly.

III. It shall be the duty of the Assessor for the time being under the provisions of an Act passed in the year of our Lord 1862, entitled, "An Act to repeal and amend the Laws affecting Trade Licenses," or other the person for that purpose to be specifically appointed by the said Governor at the times hereinafter mentioned to cause to be served upon every person within the said Colony who may be deemed by the said Assessor or other the person as aforesaid liable to the payment of the Tax hereby imposed, or an employer of persons liable as last aforesaid, (such service to be effected either by personal service or by leaving at the last known usual place of business, or abode of such person) a paper or papers requiring the person so served to communicate to the said Assessor or other the person so causing the service of the said paper or papers as aforesaid to return to him the amounts of salaries paid or received by him on the day to which the said paper or papers shall refer, and which said papers may be in the forms contained in the schedule to this Act, which said returns shall be returned by the persons so served as aforesaid within days from the time of such service, and such returns shall be accompanied by a declaration in the form contained in schedule to this Act, such declaration to be written or printed at the foot of such return and to be signed in the proper handwriting or by a mark attested by a witness of the person making such return as aforesaid.

IV. Such papers so to be served as last aforesaid shall be served by the said Assessor or other the person required so to do on or before the day of the month of the day of and the day of in every year, the first of such services as aforesaid to take place on the day of next following the passing of this Act.

V. It shall be lawful for the said Governor for the time being to direct the mode and manner in which the said tax shall be raised in any matters not provided for in this Act.

Power to
make laws
for better
government
of colonies.

Functions of Govt.
to regulate
colonies.

Powers for
dividing
territories.

Returns, how
to be made.

Notwithstanding
any other law
in force, the
day of the
month of the
year of the
return, shall
be the day
when the
paper is
served.

Days on which
notices are to
be served for
return of sala-
ries.

Governor to
direct mode of
raising tax in
matters not
provided for by
this Act.

Power to compel discovery of persons liable to taxation and the truth of returns.

VI. Any person liable to make any such return as aforesaid under the provisions of this Act, after the said return shall have been made or in case no return shall be made within fourteen days after the day on which such return ought to have been made, may be required to appear before any Justice of the Peace of the Colony on summons to be granted at the instance of such said person authorized to receive the said return, and to verify upon oath the truth of any matter asserted by any person in his return or concerning the truth of any matter or thing which may be necessary to be ascertained or known for the purpose of his being charged or chargeable under the provisions of this Act, and for any of the purposes aforesaid any such person may be compelled to produce all books, deeds, documents, letters, papers and vouchers for inspection by the person authorized to receive the said return or the said Justice of the Peace, and otherwise to disclose all matters relating to the chargeability or alleged chargeability of any person liable to the payment of taxes under this Act; and the said Justice of the Peace is hereby authorized to administer oaths for all the purposes in this section mentioned and to decide the amount of the salary which may be in dispute and to order costs to be paid in the discretion of such Justice of the Peace.

Returns of employers not to be made public

VII. The returns of all masters or employers of the salaries of persons in their employment shall not be made public by the said Assessor or other the person entitled to receive them but the same shall be preserved for the information and guidance of the officers concerned in the collection and receipt of the tax hereby imposed and for the enforcing payment thereof; and any Assessor divulging or making public the returns or the statements contained in the returns of the said masters or employers last aforesaid, except for the purpose of the bona fide recovery or collection of the tax hereby imposed, shall forfeit a sum not exceeding \$1,000 for every instance of such divulgence or publication.

Penalty for divulging returns of employers.

Notice for payment of tax.

VIII. At any time after the returns hereinbefore required to be rendered shall be held to be satisfactory to the said Assessor or other the person required to receive the same, it shall be the duty of the said Assessor or other the person aforesaid to serve a notice on the person chargeable to pay the amount of his assessment according to his said return, and it shall thereupon be the duty of the person so chargeable to pay the said amount into the Treasury of the said Colony on or before the day named in such notice for payment of the same, such notice either to be served personally upon the person so chargeable as aforesaid or left at his last known place of business or abode; and in default of such payment the amount may be recovered with costs by way of summary process before any Justice of the Peace to be levied in the same manner and form as is provided in the case of penalties under this Act.

Notwithstanding delay in payment, tax to be held to be due as from the day mentioned in the papers requiring returns.

False returns accompanied by a declaration a misdemeanor.

IX. Notwithstanding any delay which may occur in the time of payment under the provisions or for any of the causes aforesaid the amount of tax payable for any salary shall be held to have been due and chargeable as and from the day referred to in the paper requiring returns provided such papers shall have been duly served on persons liable to taxation under this Act.

X. If any person shall make any false or fraudulent return of any matters contained in any return to be made in pursuance of the provisions of this Act after having signed his name or affixed his mark to the declaration aforesaid or to any declaration to the like effect, such person shall be guilty of a misdemeanor.

Penalty for not making returns.

XI. Every person who shall make default in rendering any return required under the provisions of this Act after the paper requiring the said return shall have been duly served upon him or left at the last usual known place of business or abode by the space of fourteen days after the day required for the rendering of such

return, shall be liable to a penalty not exceeding \$5 for every day for which default is made.

XII. All penalties made payable under the provisions of this Act may be recovered by way of summary proceeding before any Justice of the Peace, such penalties to be levied together with the costs of conviction by seizure and sale of the goods of the person offending ; and in case of the insufficiency of such distress, by imprisonment for every term not exceeding three calendar months.

XIII. In the construction of this Act the word "Governor" shall mean the Governor of the Colony of Vancouver Island and its dependencies or other the person for the time being lawfully acting as such Governor ; and whenever in this Act in describing or referring to any person or party matter or thing any word importing the masculine gender or singular number is used the same shall be understood to include and shall be applicable to several persons and parties as well as one person or party and females as well as males and bodies corporate as well as individuals and several matters and things as well as one matter or thing, unless it otherwise be provided or there be something in the subject or context repugnant to such construction.

XIV. This Act may be cited as the Salaries Tax Act, 1865.

Short Title.

S C H E D U L E .
F O R M 1 .

Return of Salary or Wages by the person employed on the
186

day of

Persons employ- ed, name and residence in full.	Occupation or employ- ment.	Employers names and addresses in full.	Times when payable whether by year month day or otherwise.	Amounts per year, month, day, or other- wise.	If exemption claimed, state grounds for exemption.

FORM 2.

Name of employer and address in full.	Occupation or calling.	Names and addresses of persons employed in full.	Occupation or employment of the persons employed.	Times when salary payable, whether by year, month, day or otherwise.	Amount for year, month, day or otherwise.

FORM 3

To be attached to each of the forms No. 1 and 2.

I, A. B. hereby declare the above return to be a faithful and true return of the matters therein set forth to the best of my knowledge information and belief.

(Signed.) A. B.

or if a marksman attach attested mark.