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ANNO VICESIMO OCTAVO ET VICESIMO NONO

VICTORIÆ REGINÆ.

No. XII.

An Act to amend an Act passed in the Year of our Lord One Thousand Eight Hundred and Sixty-two, entitled "An Act to repeal and amend the Laws affecting Trade Licences." [16th June, 1865.

WHEREAS, it is expedient to amend an Act passed in the Year of our Lord One Thousand Eight Hundred and Sixty-two, entitled "An Act to repeal and amend the Laws affecting Trade Licences" in certain Particulars: 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 of the said Colony, in Manner following, that is to say:

Section Thirty Seven of Trade Licence Act of 1862 repealed.

I. Whereas, by Section Two of the said recited Act, every Person using the Business or Occupation of an Auctioneer is chargeable with the Payment of an Annual Licence of the amount of Fifty Pounds, and whereas also by Section Thirty-seven of the said recited Act Persons selling Goods, Merchandise or Merchantable Commodities by Public Auction, are required to make certain Returns of the Goods, Merchandise and Merchantable Commodities sold by them at Auction as aforesaid, to the Intent that they should be charged Annually to an Amount equivalent to One-fourth of One Per Cent. on the Amount of the Sales so made by them aforesaid; and whereas, it is expedient that the said Tax of Fifty Pounds should be retained, but in lieu of the said Tax of One-fourth of One Per Cent. on the Amount of Sales, the Tax hereinafter mentioned should be substituted; be it enacted that the said Section Thirty-seven shall be and the same is repealed, and in lieu thereof the following Enactment shall be and the same is hereby substi-

substituted

Auctioneers to make Monthly Returns of Sales, and pay a Tax of Two and One Half Per Cent on such Sales.

tuted therefor ; that is to say, all Persons selling Goods, Merchandise or Merchantable Commodities by Public Auction, shall henceforth, on or before the Fifth day of every Month, make a Separate and Distinct Return to the Assessor under the said recited Act, at the Treasury of the said Colony, of the Amount of Money or Equivalent for Money received by them during the past Month, ending on the last Day of every Month, in respect of the Goods, Merchandise or Merchantable Commodities sold by them by Auction in the Form marked "A" in the Schedule to this Act, and shall pay into the said Treasury an Amount equivalent to Two and a Half Per Cent. upon the Amount so received ; the First Return to be made on or before the Fifth day of the Month next following the Passing of this Act.

Section Two of the aforesaid Act repealed so far as relates to the Tax on Bankers. Banker to pay a Yearly Tax of $1000.

II. And whereas, by Section Two of the said recited Act, a Tax of Fifty Pounds is imposed upon Bankers, and it is expedient to Tax such Bankers as aforesaid to a greater Amount ; be it enacted, that the said Provision of the said Second Section of the said recited Act shall be and the Same is hereby repealed, and in lieu thereof the following Provision shall be and the Same is hereby declared to be substituted, viz., every Person using the Business or Occupation of a Banker shall pay the Sum of One Thousand Dollars to the Use of her said Majesty, her Heirs and Successors, in the Manner and Form and at the Times in the said recited Act mentioned with respect to the said Annual Tax of Fifty Pounds, the First of such Annual Payments to be made in Advance, and on the First Day of July now next ensuing.

Persons dealing in Opium to pay a Tax of $100.

III. And whereas, it is expedient that in addition to the Taxes imposed upon the Persons enumerated in Section Two of the said recited Act, a Tax should be imposed on Persons dealing in or allowing Opium or any preparation of Opium to be used in Manner hereinafter following : be it enacted, that from henceforth all Persons who within the said Colony sell Opium or any preparation of Opium other than such used in the preparation of Prescriptions of Medical Practitioners by Chemists and Druggists, or who carry on the Trade or Business of Sellers or Dealers in Opium, or any preparation of Opium, or who for gain or reward permit, suffer or allow Opium or any preparation of Opium to be smoked, eaten, drank, or otherwise consumed in their Dwelling Houses, Shops, Stores, or other their Premises, shall pay an Annual Licence, in respect of which the Sum of One Hundred Dollars Annually shall be paid to and for the Use of her Majesty, her Heirs and Successors in Advance, as and from the First Day of July in each and every Year, the First of such Payments to be made on the First Day of July, A. D. One Thousand Eight Hundred and Sixty-five, and the said recited Act shall apply to such last mentioned Persons as fully as if they were inserted in the said Second Section of the said recited Act, and thereby made chargeable with the said Tax or Annual Licence of One Hundred Dollars.

IV. And whereas by Section Three of the said recited Act certain Traders and other Persons therein mentioned are required to pay Half Yearly to the Use of her Majesty, her Heirs and Successors an Assessment after a Scale in the Form "A" in the Schedule to the said recited Act mentioned, and whereas it is expedient to tax the said Traders and other Persons in another and a different Manner; be it enacted that each of the said Traders and other Persons in the said Section mentioned, shall be and the same is hereby required in lieu of the Taxes in the said Section Three of the said recited Act and in the Form "A" in the said Schedule mentioned, to pay to her said Majesty, her Heirs and Successors a fixed Annual Tax of or Sum of Ten Dollars, and also an Assessment of One Half of One Per Cent upon the Actual Amount of the Returns directed to be made under the Provisions of Section Three of the said recited Act, such Annual Fixed Taxes or Sums to be paid in Advance as from the First Day of July now next ensuing, and the Assessment of One Half of One Per Cent on the next Return to be made under the Provisions of the said recited Act.

The Traders mentioned in Section Three of the aforesaid Act to pay an Assessment of One Half of One Per Cent on Returns so made in pursuance of the said Act.

V. And whereas by Section Thirty-five of the said recited Act, it is among other Things declared that no Persons who pay a Wholesale Liquor Licence shall be required to include in their Returns of Sales the Amount received for the Sale of Liquors; and whereas it is expedient to repeal the said last mentioned Provision and that Persons who pay a Wholesale Liquor Licence should include in their Returns of Sales the Amount received for the Sale of Liquors; be it enacted that the said Section so far as relates to Persons paying a Wholesale Liquor Licence under the Provisions of the said Act shall be and the same is hereby declared to be repealed, and that henceforth all Persons who pay a Wholesale Liquor Licence under the Provisions of the said recited Act shall be and the same are hereby required to include in their next Return and in every subsequent Return made in pursuance of the said recited Act the Amounts received for the Sale of Liquors, and shall pay a Tax at the rate of One Half of One Per Cent upon such Returns.

Section Thirty Five of the said Act repealed. Persons paying a Wholesale Liquor Licence to include in their Returns the Amounts received for the Sale of Liquors

VI. And whereas it is expedient to amend the general Provisions of the said recited Act, and to render Returns and the levying of Duties more sure and certain; be it enacted that all Returns for the Purposes of Assessment under the Provisions of this or the said recited Act shall be accompanied by a Declaration in the Form "B" contained in the Schedule to this Act, such Declaration to be written or printed at the Foot of such said Returns and to be signed in the proper Handwriting or Mark of the Person making such Returns as aforesaid.

Declaration to accompany Returns under the said Act.

VII. If any Person shall make any false or fraudulent Return of any Matters contained in any Return for the Purpose of Assessment under the Provisions of this or the said recited Act, after having signed his Name or affixed his Mark to the Declaration in the said Schedule mentioned, or to any Declaration to the like Effect, such Person shall be guilty of a Misdemeanor.

False Declaration a Misdemeanor.

VIII.

Section Thirty Eight of the said Act repealed.

Persons chargeable with Duties may be Summoned before a Justice of the Peace, and compelled to make disclosures.

VIII. And whereas by Section Thirty-eight of the said recited Act, every Person making Returns of Sale by Auction under the Terms of Section Thirty-seven of the said recited Act, may be required to appear before the Police Magistrate and to verify his Return in the Manner therein mentioned; and whereas it is expedient to extend the Provisions of Section Thirty-eight aforesaid to all Persons chargeable under this or the said recited Act; be it enacted that from the Passing of this Act, Section Thirty-eight of the said recited Act shall be and the Same is hereby declared to be repealed, and henceforth after the Passing of the said Act, all Persons in any way chargeable or deemed by the Assessor under this or the said recited Act to be chargeable with the Payment of Duties under the Provisions of this or the said recited Act, and whether they be chargeable or deemed chargeable as aforesaid with Duties by way of a fixed Sum or by Assessment on Returns made, or both by way of a fixed Sum and by way of Assessment on Returns made, may be, and the Servants, Clerks, or Agents of such Persons may also be required by the said Assessor to appear before any Justice of the Peace of the said Colony, or before the Court of Revision, under the said recited Act, on Summons to be granted at the Instance of the said Assessor and to verify upon Oath the Truth of any Matter asserted by such Persons in their Returns under the Provisions of this or the said recited Act, or concerning the Truth of any Matter or Thing which may be necessary to be ascertained and known by such Assessor for the Purpose of their being charged or chargeable with Duties under this or the said recited Act; and for any of the Purposes aforesaid all such Persons or their Servants, Clerks or Agents may be compelled to produce all Books, Deeds, Documents, Letters, Papers and Vouchers, for inspection by the said Assessor or the said Justice of the Peace or Court of Revision, and otherwise to disclose all Matters relating to the Chargeability or alleged Chargeability of such Persons as aforesaid. And the said Justice of the Peace and Court of Revision are hereby authorized to administer Oaths for all the Purposes in this Section mentioned.

Penalty for not making Returns.

IX. Every Person bound to make a Return under the Provisions of this or the said recited Act and failing so to do, shall be liable to a Penalty not exceeding the Sum of One Hundred Dollars, to be recovered in a summary way before any Justice of the Peace.

Term "Banker" defined.

X. That the Term "Banker" used in the Second Section of this Act, shall only apply to such Bankers who issue Notes for the Purpose of Circulating as Money, and payable on Demand; that other Bankers shall only pay Five Hundred Dollars per Annum.

Short Title.

XI. This Act may be cited as "The Trade Licence Amendment Act, 1865."

SCHEDULE.

FORM A.

Trade Licence Amendment Act, 1865.

AUCTIONEER'S LICENCE.

Name of Auctioneer.	Amount of moneys or equivalents received on account of Goods, Merchandise, or Merchantable Commodities sold at Auction during the Month ending the day of	Amount payable in respect of Two and One Half Per Cent on the Same.

FORM B.

I, A. B., hereby declare the above Return to be a Faithful and True Return of the Matters set forth to the best of my Knowledge, Information and Belief.

(Signed,) A. B.

Passed

Trade Licence Amendment Act, 1865.

Passed the Legislative Assembly the 12th day of June, 1865.

R. W. TORRENS,
CLERK OF THE LEGISLATIVE ASSEMBLY.

Passed the Legislative Council the 14th day of June, 1865.

E. J. NESBITT,
CLERK OF THE LEGISLATIVE COUNCIL.

I assent to this Act in the Name and on Behalf of Her Majesty, this 16th day of June, 1865.

A. E. KENNEDY,
GOVERNOR.

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1865.