

BILL

No. 14 of 1923.

An Act to provide for the Imposition of a Tax upon Manufacturers and Importers of Beverages.

(Assented to _____, 1923.)

HIS MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Alberta, enacts as follows:

SHORT TITLE.

1. This Act may be cited as "*The Beverage Tax Act.*"

INTERPRETATION.

2. In this Act, unless the context otherwise requires,—
 - (a) "Beverage" shall mean aerated waters or liquids of every description and all manufactured liquids sold for beverage purposes in a bottle or other container, all such liquids as are commonly known as soft drinks, and all such liquids as are named as beverages within the meaning of this Act by an Order in Council;
 - (b) "Manager" shall mean any person having the control and daily supervision of the business of a manufacturer or importer of beverages;
 - (c) "Minister" shall mean the Provincial Secretary;
 - (d) "First vendor" shall mean any person who imports any beverage into the Province or manufactures any beverage within the Province and sells such imported or manufactured beverage.

IMPOSITION OF TAX.

3. There shall, after the last day of April, one thousand nine hundred and twenty-three, be imposed upon and collected from every first vendor of beverages a tax of three per cent. upon the gross revenue received by him from the sale of beverages.

METHOD OF COLLECTION.

4. Every first vendor shall keep an accurate account of the quantity of each beverage actually sold by him during

the month of May, one thousand nine hundred and twenty-three, and during each month thereafter and of the price at which each beverage was sold and shall without any prior request forward to the Minister before the fifteenth day of June, one thousand nine hundred and twenty-three, and of each month thereafter, a statement of all moneys received by him during the previous month in respect of sales of beverages.

5. Before the first day of July, one thousand nine hundred and twenty-three, and before the first day of each month thereafter every first vendor shall forward to the Minister a sum of money equivalent to three per cent. of the gross revenue received by him in respect of beverages sold by him during the month with reference to which his next preceding statement is or should be made.

6.—(1) Every such statement shall be in such form, and shall be forwarded in such manner, as the Minister may direct, and shall be accompanied by such additional information as he may require, and be verified by a statutory declaration of the first vendor or his manager.

(2) The statement shall be forwarded by the manager.

7. Every account book, account, record or other book or document of any first vendor, in any way relating to the ascertainment of the amount of the tax hereby imposed may be inspected at any time or times by the Minister or by such person as he may authorize thereunto.

8.—(1) In case of the failure by any first vendor to forward any monthly statement as hereinbefore directed, the Minister shall, either from an inspection of the books or documents of the first vendor as hereinbefore provided for, or from or upon such information as he may deem sufficient, estimate the sum properly payable by the first vendor hereunder, and shall notify him of the amount thereof by registered letter.

(2) Upon receipt of such letter the first vendor shall forward such sum to the Minister within the time allowed in respect of sums actually included in the monthly statement.

9. In case of failure to forward any sum of money within the time prescribed herein the Minister shall add to such sum fifty per cent. thereof, except that when any such sum of money is subsequently forwarded voluntarily and without notice from the Minister, and it is shown that the failure to forward it was due to a reasonable cause and not to wilful neglect, no such addition need be made thereto.

10. The tax payable hereunder shall be a debt due to the Crown and recoverable as such.

11. Any first vendor who fails to forward any sum as directed by this Act, shall upon receiving notice from the Minister to that effect forthwith cease to sell or deliver beverages within the Province.

PENALTIES.

12. Any person whose duty it is to forward the statement hereinbefore mentioned and who fails to do so shall be liable upon summary conviction to a fine of twenty-five dollars per day upon which such default exists.

13. Any person making a false return in any such statement shall be liable upon summary conviction thereof to a penalty of two hundred and fifty dollars, or in default of payment to imprisonment for a period not exceeding six months.

14. Any first vendor selling beverages in contravention of any provision of this Act shall be liable upon summary conviction to a penalty of two hundred and fifty dollars for each day upon which any such sale is made, or in default of payment to imprisonment for a period not exceeding three months.

RULES AND REGULATIONS.

15.—(1) The Minister may make rules and regulations as to the following matters and impose penalties for the breach thereof, that is to say:

- (a) the method of collection and transmission of the tax herein imposed;
- (b) the keeping, auditing and inspecting of such accounts as are hereinbefore directed to be kept;
- (c) such other matters as are ancillary to the enforcement of this Act.

(2) All such rules and regulations shall upon being approved by the Lieutenant Governor in Council, be read and construed as if they formed a part hereof.

16. The Lieutenant Governor in Council may by Order in Council name any manufactured liquid as a beverage within the meaning of this Act, and may in like manner exclude from the definition of beverage any liquid that would otherwise fall within such definition.

17. This Act shall come into force upon the date on which it is assented to.

No. 14.

THIRD SESSION
FIFTH LEGISLATURE
13 GEORGE V
1923

BILL

An Act to provide for the Imposition
of a Tax upon Manufacturers
and Importers of Beverages.

Received and read the

First time

Second time

Third time

HON. MR. BROWNLEE.

EDMONTON:
J. W. JEFFERY, KING'S PRINTER
A.D. 1923