

Bill No. 47 of 1941.

A BILL TO AMEND AND CONSOLIDATE THE  
FUEL OIL TAX ACT, 1936

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**NOTE.**

This Bill repeals *The Fuel Oil Tax Act, 1936*, and amendments thereto, substituting therefor this new Act.

It was decided to discard the present coupon system in dealing with agricultural rebates pursuant to regulations under *The Fuel Oil Tax Act, 1936*. In its place it was proposed to adopt the use of a special dye in colouring fuel oil used on farms in farm machinery and engines. This Bill accordingly contains most of the provisions of *The Fuel Oil Tax Act, 1936*, together with a number of new provisions to facilitate the carrying out and enforcement of the new provisions as to colouring. A number of new provisions prohibiting the colouring of fuel oil without permission or the use of fuel oils so coloured for purposes other than those specified have been introduced. To enforce these new prohibitions, new penalties have been provided which conform largely to those in effect in other jurisdictions where a similar system is being used.

W. S. GRAY,  
*Acting Legislative Counsel.*

*(This note does not form any part of the Bill but is offered in explanation of its provisions.)*

# BILL

No. 47 of 1941.

An Act to Amend and Consolidate The Fuel Oil Tax Act,  
1936.

(Assented to \_\_\_\_\_, 1941.)

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

1. This Act may be cited as "*The Fuel Oil Tax Act, 1941.*"

2. In this Act, unless the context requires a contrary  
meaning,—

- (a) "Fuel Oil" means every liquid which is capable of being used for the generation of power in an internal combustion engine, and, without derogating from the generality of the foregoing, includes all liquid products obtained, whether by distillation or condensation or absorption, or any other process, from petroleum, natural gas, casing head or natural gasoline, benzol, benzine, naphtha, coal, coal tar, oil shales, kerosene, gas, oil, and any combination of any such products, prepared, advertised, offered for sale, sold for use as or used for or capable of being used for the generation of power in an internal combustion engine, including any product obtained by blending any such product with any other product if the resultant product so obtained is capable of use for the generation of power in an internal combustion engine;
- (b) "Fuel tank" means the tank or container originally provided by the manufacturer of a motor vehicle to carry the fuel required to propel the vehicle;
- (c) "Import" means the bringing or shipment of fuel oil products obtained outside of Alberta into the Province for sale or delivery, and the words "importer", "importing", and "imported" shall have a corresponding meaning;
- (d) "Minister" means the Provincial Secretary;
- (e) "Motor vehicle" includes automobiles, locomobiles, power units, motor cycles, pedal bicycles with motor attachment, snowmobiles, snowplanes, tractors, and all other self-propelled vehicles, excepting cars of electric and steam railways and other motor

vehicles running only upon rails or tracks or solely upon railway company property; and for the purpose of this paragraph "tractor" means an engine used for the purpose of drawing a trailer, but does not include an engine used for such purpose by a farmer on a farm or farms for agricultural purposes;

- (f) "Officer" means any person being an individual appointed pursuant to this Act engaged in collecting or accounting for the taxes imposed by this Act on purchasers of fuel oil or carrying into effect the provisions of this Act or preventing contravention of such provisions;
- (g) "Police officer" means a member of a police force in the Province.
- (h) "Purchaser" means,—
  - (i) any person purchasing or receiving delivery of fuel oil in Alberta for his own use;
  - (ii) any person bringing fuel oil purchased outside of Alberta into the Province for his own use or as an agent for another purchaser, provided that this clause shall not apply to a person bringing into the Province, in the fuel tank of his motor vehicle, fuel oil purchased outside the Province for the purpose of propelling the motor vehicle;
- (i) "Regulations" means regulations made under the authority of this Act;
- (j) "Refiner" means a person who refines, manufactures, produces, prepares, distills, compounds or blends fuel oil products, and the words "refine", "refining" and "refined" shall have a corresponding meaning;
- (k) "Vendor" means,—
  - (i) any person who carries on the business of dealing in or distributing fuel oil products within the Province and who operates a station at which tanks for the storage of fuel oil products are situated, or at which fuel oil products are kept in barrels for sale in bulk or in barrel or half-barrel or lesser quantities;
  - (ii) any person who carries on the business of dealing in or distributing fuel oil products within the Province and who, as owner or lessee, operates a station, shop, establishment or other place at which these products are sold through pumps or other dispensing equipment used for delivering or dispensing fuel oil products directly into the fuel tank of a motor vehicle, or in small containers; but does not

include a storekeeper selling kerosene or coal oil to be used for illuminating purposes exclusively;

- (iii) any person, other than a person appointed to collect the tax imposed by this Act on purchasers of fuel oil, who imports fuel oil products by means of a motor vehicle and sells or disposes of such products in Alberta by hawking or peddling;
- (iv) any person who is engaged in hawking or peddling fuel oil products which he has purchased within the Province;
- (v) any person who, in the capacity of a broker or commission agent, takes or arranges orders for the delivery of fuel oil products in bulk.

#### TAX AND COLLECTION.

**3.**—(1) Every purchaser shall pay to the Minister for the use of His Majesty, in the right of the Province of Alberta, a charge or tax at the rate of seven cents a gallon on all fuel oil which is purchased by him or delivery of which is received by him.

(2) Every person who consumes or uses any fuel oil respecting which no tax has been paid pursuant to this Act shall pay to the Minister for the use of His Majesty in the right of the Province of Alberta a charge or tax at the rate of seven cents per gallon on all such fuel oil.

(3) No person shall knowingly use or consume any fuel oil unless the tax payable in respect thereof pursuant to this Act has been paid.

**4.** The tax hereby imposed shall be collected, accounted for and paid over to the Minister by such persons as the regulations may direct.

**5.**—(1) In any case where fuel oil is brought into the Province at any Port of Entry at which a fuel oil tax officer is stationed, otherwise than in a railway tank car, or in the fuel tank of a motor vehicle for the propulsion thereof, every person who is the purchaser of such fuel oil or who so brings the same into the Province shall immediately after such fuel oil is brought into the Province report such bringing into the Province to the fuel oil tax officer and shall produce to him the invoice relating to the original purchase of such fuel oil, together with such other information relating to such fuel oil as may be prescribed by the Minister, and shall pay to the officer the tax payable in respect of such fuel oil pursuant to the provisions of this Act.

(2) Save and except only in the case provided for in subsection (1) every purchaser and every other person who,—

- (a) brings any fuel oil purchased outside the Province into the Province for sale, or distribution, or use, or consumption within the Province; or
- (b) receives any fuel oil within the Province from any person outside of the Province for sale, or distribution, or use, or consumption within the Province; or
- (c) receives any fuel oil within the Province from any person within the Province who is not the holder of a valid and subsisting license under *The Fuel Oil Licensing Act*,—

shall, immediately upon bringing into the Province any such fuel oil or within twenty-four hours after receiving within the Province any such fuel oil, as the case may be, send by mail to the Minister or otherwise as the regulations may direct, a statement in writing setting out the name and address of the person from whom he received the same, the amount and description of such fuel oil, the place where the same is kept or stored and such other information as may be prescribed by the Minister, and shall with such statement remit to the Minister the tax payable in respect of such fuel oil pursuant to the provisions of this Act.

**6.**—(1) The tax payable hereunder shall be recoverable by the Minister as a debt due to the Crown by suit brought on behalf of the Province in the name of His Majesty.

(2) In any such suit the burden of proving that the tax has been paid shall be upon the defendant.

**7.**—(1) In case any person fails to pay over any sum due to the Minister pursuant to the provisions of this Act, such sum may be levied with costs by distress upon the goods and chattels, wherever found, of that person, under a warrant signed by the Minister, directed to the sheriff of the judicial district in which that person may have any goods or chattels; and in such case the sheriff shall realize the amount he is directed by the warrant to levy together with his costs, by sale of the goods and chattels or so much thereof as may be necessary to satisfy the warrant and costs.

(2) In addition to any other remedies which the Minister may have, if any person charged with the collection of the tax fails to pay over amounts collected to the Minister as required by the regulations, such amounts may be levied with costs by distress upon the goods and chattels, wherever found, of that person, under a warrant signed by the Minister, directed to the sheriff of the judicial district in which that person may have any goods or chattels; and in such case the sheriff shall realize the amounts unaccounted for, and all costs, by sale of the goods and chattels or so much thereof as may be necessary to satisfy the warrant and costs.

## COLOURING.

**8.** Unless duly authorized by the Minister in writing, no fuel oil dealer or other person shall place, inject or introduce any dyes whatsoever in fuel oil for the purpose of colouring it purple, or any other agent, substance or thing for the purpose of, or having the effect of colouring the said fuel oil purple.

**9.—(1)** Fuel oil products for use on farms for agricultural purposes may be given a specified colour or a separate identity by means of a chemical dye or agent to be supplied or approved pursuant to the regulations, and fuel oil products so coloured or identified shall be sold only to farmers for consumption in tractors, combines or stationary engines while operated on lands owned or occupied by them, and to other persons, not being employees of farmers, engaged in farm work in Alberta, for consumption in tractors, combines or stationary engines while operated by such persons on farms for agricultural purposes.

(2) Fuel oil products used for any other purpose may be given a specified colour or a separate identity by means of a chemical dye or agent to be supplied or approved pursuant to the regulations, and fuel oil products so coloured or identified shall be sold only to such persons or companies for use for such purposes as are herein or in the regulations set out.

(3) The chemical dye or agent referred to in this section shall be placed in fuel oil products for sale within the Province only by such persons as are appointed by the Minister.

**10.—(1)** Every person bringing a fuel oil product into the Province for consumption in tractors, combines, or stationary engines operated on farms shall, when reporting the importation in accordance with the provisions of section 5, advise the officer to whom he reports that he intends to use the fuel oil product for consumption in tractors, combines or stationary engines operated on farms, and the officer shall immediately colour or identify it in any manner which may be approved by regulation.

(2) The provisions of this section shall apply also to the fuel oil products mentioned in subsection (2) of section 9.

**11.** No person shall have in the fuel tank of any motor vehicle of which he is in possession or control any fuel oil product coloured as approved under the provisions of section 9.

**12.** No person shall have in any pumps or other dispensing equipment used for delivering or dispensing fuel oil products directly into the fuel tank of a motor vehicle any

fuel oil product coloured or identified under the provisions of section 9. This section shall not apply to a farmer who has on his own farm pumps or other dispensing equipment containing any fuel oil product solely for use on his own farm.

**13.** Fuel oil products coloured or identified as approved by section 9 or the regulations, shall not be used by any person for any purpose other than the purposes mentioned in that section or the regulations.

**14.** No person other than a refiner who purchases a fuel oil product for resale shall blend it with any other grade or class of the same fuel oil product or with any other fuel oil product unless he has obtained the written permission of the Minister so to do.

**15.** Any person who sells fuel oil products coloured or identified by regulation under the provisions of section 9 for export out of the Province of Alberta, shall report such sales to the Minister in the manner and at the times required by the Minister.

#### ADMINISTRATION.

**16.** The Lieutenant Governor in Council may appoint such officers, collectors, inspectors, officials, clerks and servants as may be deemed necessary for the purposes of this Act, and prescribe their duties and fix their remuneration.

**17.—(1)** For the purpose of carrying into effect the provisions of this Act according to their true intent, the Lieutenant Governor in Council may make such regulations not inconsistent with the spirit of this Act as are considered necessary or advisable.

(2) Without limiting the generality of subsection (1), the Lieutenant Governor in Council may make regulations,—

- (a) as to the method of collection of the tax hereby imposed, and the persons by whom the same shall be collected, the remuneration of such persons, and the terms and conditions of their employment;
- (b) for the accounting for and paying over of any sums of money so collected, and the time and manner of such accounting and paying;
- (c) governing the grade, quality or specifications of fuel oil to be sold in the Province, and the securing of samples and the methods of testing fuel oil;
- (d) prescribing the returns and statements to be made by importers, producers, refiners, manufacturers, vendors and purchasers of fuel oil in Alberta, and the time or times for making such returns and statements;

- (e) providing for the making of refunds of and exemptions from the said tax or any part thereof to any purchaser or class of purchaser and prescribing the proofs to be furnished upon application for exemption or refund;
- (f) providing for bonds to secure payment of any prescribed fees and taxes, and generally conditioned upon faithful compliance with the provisions of this Act and the regulations;
- (g) for holding inquiries as to the operation of this Act and into any charge or complaint that any purchaser has evaded payment of the tax or has made any false return or statement and as to any other matter arising in the administration of this Act, and providing that the person holding such inquiry shall have all the powers which may be conferred upon a commissioner appointed under *The Public Inquiries Act*, including the power to take evidence on oath;
- (h) imposing penalties for the non-payment of the said tax, or for non-compliance with the provisions of this Act or the regulations in cases in which no specific penalty is provided by this Act;
- (i) defining in any manner which may be deemed expedient, any substance or liquid whatsoever in the nature of fuel oil which is being used for the generating of power in internal combustion engines, and declaring the substance so defined to be fuel oil within the meaning of that expression for the purposes of this Act;
- (j) excluding from the definition of fuel oil any oil or any classes or descriptions of oil which are in the nature of lubricants and exempting any person who deals in, uses, or consumes any oil so excluded from the liability for the payment of the tax imposed by this Act in respect thereof;
- (k) governing the colouring of fuel oil products and the use of identifying chemicals;
- (l) prescribing specified colours for fuel oil to be sold exclusively to persons who are wholly or partially exempted from the payment of the tax in respect thereof by any regulation made pursuant to this Act, and designating the persons who are authorized to make, process, handle and sell fuel oil of a colour so prescribed and prohibiting the making, processing, handling and selling thereof by any person not so designated, and as to the manner in which and the conditions under which any such fuel oil shall be made, processed, handled and sold;
- (m) prohibiting the sale of any such fuel oil to any purchaser who is not so exempt and prohibiting the purchase of any such fuel oil by any person who is not so exempt;



- (n) prohibiting the use of any such fuel oil for any purpose other than a purpose for which fuel oil may be used by a person who is by the regulations exempted either wholly or in part;
- (o) substituting any other colour or identifying chemical or agent in the place and stead of one approved by regulation for the purpose of colouring or identifying fuel oil products;
- (p) generally for the better carrying out of the provisions of this Act.

**18.** Every regulation shall be published in *The Alberta Gazette* and upon publication shall have the same force and effect as if the same had been expressly enacted by this Act.

#### POWER OF OFFICERS.

**19.** Every officer or police officer, may, without warrant, examine the fuel in the fuel tank or in the fuel system of a motor vehicle and may take a sample thereof, and may immediately bring any person who is found in the vehicle or who owns or drives or has charge of it before a police magistrate or justice of the peace, who may order that the motor vehicle be seized, taken into the custody of the law and impounded pending the disposition of any charge for a violation of this Act.

**20.** Every officer or police officer may, without warrant, search any vehicle, other than a railway tank car, in or on which he has reason to believe that fuel oil obtained outside of Alberta is being brought into the Province, and may make tests and take samples of any fuel oil, or other liquid which he suspects to be fuel oil, found in or on such vehicle and for such purpose may break the seal on any barrel, tank or receptacle, in which event he shall after taking the sample, reseal the barrel, tank or receptacle.

**21.** A person required under section 5 to report fuel oil importations shall either prove to the satisfaction of any officer or police officer, that the tax thereon has been paid, or pay the tax; and in case the officer or police officer is not satisfied that the tax has been paid, and in case of refusal or failure to pay the tax, he may, without warrant, seize the fuel oil and the barrels, tanks or receptacles in which it is contained and the vehicle in or on which it is carried, and retain the same in his possession as security for payment of the tax.

**22.** If a person fails to report an importation of fuel oil in respect of which the tax should have been paid and thereafter brings into the Province any fuel oil products for his own use or as agent for another, any officer or police officer may, without warrant, seize such product and

any barrel, tank or receptacle in which it is contained and the vehicle in or on which it is carried and retain the same in his possession as security for payment of the unpaid tax, whether the tax payable on the product so seized has or has not been paid.

**23.** If the tax remains unpaid at the expiry of seven days after the day on which a seizure is made under sections 21 or 22, the fuel oil or fuel oil product and the barrels, tanks, receptacles and vehicles seized shall be *ipso facto* forfeited to His Majesty in the right of the Province of Alberta.

**24.** Every police officer and every person authorized in writing, either generally or specially, by the Minister to exercise the powers of inspection under this section, may without warrant, enter upon any premises except a private dwelling, on which he has cause to believe that any fuel oil is kept, or had in possession, and may inspect the premises and all fuel oil found thereon, and may make tests of any fuel oil so found and may take samples thereof, and may interrogate any person who is found on the premises or who owns, occupies, or has charge of the premises.

**25.** When any officer or police officer in making or attempting to make a search under the authority conferred by section 24, finds in any place fuel oil which in his opinion has been unlawfully imported, or upon which in his opinion the tax has not been paid, he may forthwith seize and remove the same and the barrel, tank or receptacle in which the same is kept, and may seize and remove any book, paper or thing found upon the premises, which in his opinion will afford evidence as to the commission of a violation of this Act.

**26.** Notwithstanding anything hereinbefore contained, no person who or whose partner or agent, or one of whose relations is convicted of a violation of this Act shall be permitted to set up any claim to or right of property in any fuel oil or receptacles theretofore seized or to dispute the legality of any seizure.

#### ONUS, OFFENCES AND PENALTIES.

**27.** No prosecution for a violation of any of the provisions of this Act or the regulations shall be commenced after two years from the date of the violation.

**28.** In all proceedings based upon the non-payment of the tax, the burden of proving that the tax has been paid in respect of the fuel oil in question shall be upon the defendant.

**29.** In any prosecution under this Act,—

- (a) a certificate purporting to be under the hand of the Deputy Minister of Trade and Industry for the Province of Alberta or any person lawfully acting on his behalf as to whether or not the defendant is licensed pursuant to *The Fuel Oil Licensing Act* at any time or during any period of time specified therein or was so licensed at any time or during any period of time specified therein; and
- (b) every certificate of the Provincial Analyst as to whether or not any substance referred to therein is fuel oil within the meaning of this Act or of *The Fuel Oil Licensing Act*,—

shall be received in evidence without any proof that the same was signed by the person purporting to sign the same or as to the official position of the person signing the same and shall be *prima facie* evidence of the matters set forth therein.

**30.** A certificate by the Minister that a person is an officer appointed pursuant to the provisions of this Act shall be *prima facie* evidence of the fact, without proof of the appointment of the Minister or of his signature.

**31.** Upon conviction of the owner or person in possession of fuel oil seized under section 25 for violation of any provision of this Act, the fuel oil and all barrels, tanks or other receptacles containing the same shall, in addition to any other penalty imposed, be *ipso facto* forfeited to His Majesty in the right of the Province of Alberta.

**32.** All barrels, fuel oil products and receptacles forfeited to His Majesty shall be sold or otherwise disposed of as the Lieutenant Governor in Council may by regulation provide.

**33.** Every person who uses or consumes any fuel oil in violation of the provisions of section 3 shall be guilty of an offence, provided, however, that this shall not be construed as prohibiting the use or consumption of fuel oil in the operation of a motor vehicle, motor boat or aircraft in the fuel tank of which the said fuel oil was brought into the Province.

**34.—**(1) Any person, being an individual, who violates or fails to comply with any of the provisions of sections 8, 9, 10 and 13, or is guilty of an offence under section 12, shall be liable on summary conviction to a fine of not less than twenty-five dollars nor more than one hundred dollars for the first offence, and not less than fifty dollars nor more than two hundred dollars for a subsequent offence, and in default of payment to imprisonment for a term not exceeding six months, or to both fine and imprisonment.

(2) Any company which violates or fails to comply with any of the said provisions or is guilty of an offence under section 12, shall be liable on summary conviction to a fine of not less than one thousand dollars nor more than two thousand dollars.

**35.**—(1) Any person who is guilty of an offence under section 11 shall be liable on summary conviction to a fine of not less than five dollars nor more than fifty dollars for the first offence and not less than twenty-five dollars nor more than one hundred dollars for a subsequent offence and in addition to imposing a fine, the police magistrate or justice of the peace shall order that the motor vehicle in respect of which the offence was committed shall be immediately seized, taken into the custody of the law and impounded for a specified period of not less than fourteen days, or until the fine and costs have been fully paid and satisfied, whichever is the longer period. The expression "costs" includes the expenses of impounding the motor vehicle under section 19 and this section and of keeping it impounded.

(2) A motor vehicle which has been seized, taken into the custody of the law and impounded pursuant to an order made under this section, shall be released only upon the written authorization of the police magistrate or justice of the peace who made the order, or, if such authorization cannot readily be obtained, upon the written authorization of the Minister; and any person who releases or obtains the release of the motor vehicle without such authorization shall be guilty of an offence, and in addition to all other penalties, the motor vehicle shall be impounded for a further period of fourteen days or until the fine and costs have been fully paid and satisfied, whichever is the longer period.

(3) If the fine and costs remain unpaid at the expiration of six months after the date of conviction the motor vehicle shall be *ipso facto* forfeited to His Majesty in the right of the Province of Alberta.

(4) The motor vehicle shall be sold or otherwise disposed of in the manner prescribed by the Minister.

(5) In the event of sale the proceeds thereof shall be applied in payment of,—

- (a) the fine and costs;
- (b) the costs of storage of the motor vehicle during the period of impounding;
- (c) the costs of advertising the sale, the auctioneer's fee and other costs of the sale,—

and the surplus, if any, shall on application by the person entitled thereto be paid to him.

(6) If such application is not made within thirty days from the day of sale, the surplus shall be paid to the Provincial Treasurer, to be kept by him in a special trust

account, and if such application has not been made within sixty days from the day of sale the surplus shall be paid into and belong to the consolidated fund.

(7) Where a motor vehicle is seized, taken into the custody of the law and impounded under the provisions of this Act and while under seizure or while impounded it is damaged or destroyed by any means whatsoever or is stolen, there shall be no claim or right of action against the Province on the part of the owner of the vehicle because of any loss suffered by him.

**36.**—(1) Any person who violates section 14 shall be guilty of an offence and liable on summary conviction for a first offence to a fine of not less than twenty-five dollars nor more than two hundred dollars and for each subsequent offence to a fine of not less than fifty dollars nor more than three hundred dollars or to imprisonment for a term not exceeding sixty days or to both fine and imprisonment, and if he is the holder of a license under this Act such license shall become automatically cancelled upon conviction.

(2) In addition to any fine imposed under the provisions of this section, the magistrate shall require the person convicted to pay into court for transmission to the Minister any tax in respect of any blended product which is fuel oil within the meaning of this Act and which he has sold or has for sale.

**37.** Any refiner who offers for sale or sells or knowingly refines and any vendor who knowingly offers for sale or sells a fuel oil product of a grade which is lower than the grade set forth in the fuel specifications contained in the regulations for that product shall be guilty of an offence and liable on summary conviction, in the case of a company to a fine of not less than one thousand dollars nor more than two thousand dollars, and in the case of all other persons to a fine of not less than one hundred dollars nor more than five hundred dollars and in default of payment, to imprisonment for a term not exceeding six months, or to both fine and imprisonment.

**38.**—(1) A person who,—

- (a) adds any substance of any nature whatsoever to a fuel oil product with intent to remove or affect or change the colour or identity thereof; or
- (b) tampers with or manipulates a fuel oil product or subjects it to any process whatsoever with intent to remove or affect or change the colour or identity thereof,—

shall be guilty of an offence and liable on summary conviction to a fine of not less than twenty-five dollars nor more than one hundred dollars for the first offence, and not less than fifty dollars nor more than two hundred dollars for

a subsequent offence, and in default of payment to imprisonment for a term not exceeding six months, or to both fine and imprisonment.

(2) Proof of any such addition, tampering, manipulation or subjection shall be accepted as *prima facie* evidence of the intent to remove or affect or change the colour or identity of such fuel oil product.

**39.** In any proceedings for violation of or failure to comply with any of the provisions of sections 8 to 13, it shall be immaterial whether or not the defendant knew or believed that fuel oil products in respect of which proceedings have been instituted were coloured or identified as approved by regulation under the provisions of section 9, and the burden of proving that such fuel oil products were not so coloured or identified shall be on the defendant.

**40.** Every person who obstructs an officer in the performance of his duties in enforcing the provisions of this Act or in making a search or seizure under the provisions of this Act, or who fails, upon request, to assist such employee or officer in the performance of such duties or in making a search or seizure, shall be guilty of an offence and liable on summary conviction to a fine of not less than ten dollars nor more than five hundred dollars.

**41.** Any person having in his possession fuel oil upon which the tax payable pursuant to this Act has not been paid shall be guilty of an offence and liable on summary conviction to a fine of not less than one hundred dollars and costs, nor more than five hundred dollars and costs, or to imprisonment for a term of not less than three months, or to both fine and imprisonment.

**42.** Every person liable for the payment of any tax pursuant to this Act who makes default in payment or attempts to evade payment shall be guilty of an offence and shall, in addition to any other penalty imposed by this Act in respect of such default or attempted evasion, be liable on summary conviction to a penalty of treble the amount of the tax in respect of which such default is made or evasion is attempted, or the sum of one hundred dollars, whichever is the greater, and in default of payment to imprisonment for not less than thirty days.

**43.** Every person who, being charged with the collection, pursuant to this Act or any regulation, of any money in respect of any tax pursuant to this Act or the regulations, makes default in collecting the tax or in payment to the Minister of such tax or attempts to evade the payment of such tax shall be guilty of an offence and shall, in addition to any other penalty imposed by this Act in respect of such default or attempted evasion, be liable on

summary conviction therefor to a penalty of treble the amount of the tax in respect of which such default was made or evasion was attempted, as the case may be, or the sum of one thousand dollars, whichever is the greater, together with costs; and in default of payment, to imprisonment for not more than six months.

**44.**—(1) Every person who makes a false statement in any form or return prescribed by the Minister or the regulations, or obtains or attempts to obtain any exemption or rebate of tax to which he is not rightfully entitled, or assists any person so to do, shall be guilty of an offence and liable on summary conviction to a fine of not less than fifty dollars nor more than two hundred dollars and in default of payment to imprisonment for a term of not less than thirty days, or to both fine and imprisonment.

(2) A false statement in any document furnished to the Minister under the regulations in support of an application for exemption from or rebate of the tax hereby imposed shall be deemed to be a false statement made by the applicant and to have been made in a return prescribed by the Minister, and upon summary conviction for such offence the provisions of subsection (1) shall apply.

(3) Every person convicted under subsections (1) or (2) who is the holder of a license under *The Fuel Oil Licensing Act* shall immediately deliver his license to the Minister or forward it by registered mail.

(4) No person so convicted shall be granted any exemption or rebate during a period of one year from the date of conviction.

(5) No such person shall apply either by himself or through another person for any exemption or rebate during such period, and, if he does so, he shall be guilty of an offence and liable upon summary conviction to imprisonment for a term of not less than three months and, if convicted, shall thereafter be ineligible to receive any exemption or rebate.

**45.** Every person interrogated under section 24 who refuses to answer any question put to him respecting the fuel oil kept or had on the premises, or who fails to produce for inspection any book, record or document, or any barrel, tank or receptacle in his possession or under his control, which he is required to produce for any of the purposes of this section, shall be guilty of an offence against this Act.

**46.** Any person who is guilty of a violation of any of the provisions of this Act or the regulations, for which no other penalty is imposed, shall be liable on summary conviction to a fine of not more than one hundred dollars for the first offence and not more than two hundred dollars for any subsequent offence, or to imprisonment for a term not exceeding thirty days, or to both fine and imprisonment.

47. *The Fuel Oil Tax Act, 1936*, being chapter 9 of the Statutes of Alberta, 1936, and *The Fuel Oil Tax Act, 1936, Amendment Act, 1939*, being chapter 17 of the Statutes of Alberta, 1939, are hereby repealed.

48.—(1) Any remuneration or refund payable to any person pursuant to the regulations shall without any further or other appropriation than is provided by this Act be paid out of the total revenues received and shall be shown as a deduction from such revenues in the accounts of the Province.

(2) All vouchers respecting any remuneration or refund shall be submitted to the Provincial Auditor for certification before being paid.

49. This Act shall come into force on the day upon which it is assented to.



FIRST SESSION  
NINTH LEGISLATURE  
5 GEORGE VI  
1941

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**BILL**

An Act to Amend and Consolidate  
The Fuel Oil Tax Act, 1936.

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Received and read the

First time .. .. .

Second time .. .. .

Third time .. .. .

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HON. MR. MANNING.

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A. Shnitka, King's Printer  
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