

The Liquor Exporters Taxation Act

being

Chapter 42 of *The Revised Statutes of Saskatchewan, 1930*
(effective February 1, 1931).

FOR HISTORICAL REFERENCE ONLY

NOTE:

This consolidation is not official. Amendments have been incorporated for convenience of reference and the original statutes and regulations should be consulted for all purposes of interpretation and application of the law. In order to preserve the integrity of the original statutes and regulations, errors that may have appeared are reproduced in this consolidation.

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CHAPTER 42

An Act for the Taxation of Liquor Exporters

Short title

1 This Act may be cited as *The Liquor Exporters Taxation Act*.

R.S.S. 1920, c.35, s.1; R.S.S. 1930, c.42, s.1.

Interpretation

2 The word “**liquor**” shall have in this Act the same meaning as in *The Liquor Act*.

R.S.S. 1920, c.35, s.2; R.S.S. 1930, c.42, s.2.

Exporters' tax

3 Every brewer, distiller, compounder or other person duly licensed by the Government of Canada for the manufacture or compounding of liquors, and every other person who keeps a stock of liquors for export to other provinces or to foreign countries, or who in Saskatchewan sells or ships liquors to be delivered at points outside Saskatchewan, shall pay to the Crown for the public uses of Saskatchewan an annual tax of \$5,000, in respect of each place of business maintained by such person in the province, subject to the provisions hereinafter contained.

R.S.S. 1920, c.35, s.3; 1921-22, c.21, s.1; R.S.S. 1930, c.42, s.3.

Taxes, when payable

4(1) Persons heretofore engaged in business shall pay such tax to the Provincial Treasurer at such times in each year as the said tax has hitherto been payable by them.

(2) Persons who have not heretofore been engaged in business shall pay such tax to the Provincial Treasurer on or before the first day of the month following that in which they begin business, and on or before the same date in each subsequent year.

R.S.S. 1920, c.35, s.4; R.S.S. 1930, c.42, s.4.

Collections of taxes on default

5(1) In default of payment within the time limited of any tax by this Act imposed, the same may be levied with costs by distress upon the goods and chattels wherever found of the persons liable therefor, under a warrant signed by the Provincial Treasurer directed to the sheriff of any judicial district, and the sheriff shall levy the tax and all costs by sale of the goods and chattels of the person in default or so much thereof as may be necessary to satisfy the tax and costs.

(2) Any tax imposed by this Act may, at the option of the Provincial Treasurer, be recovered by and in the name of the Provincial Treasurer by action in a court of competent jurisdiction.

R.S.S. 1920, c.35, s.5; R.S.S. 1930, c.42, s.5.

Priority of tax

6 The tax imposed by this Act shall be a first lien and charge upon the property in Saskatchewan of the person liable to pay the same.

R.S.S. 1920, c.35, s.6; R.S.S. 1930, c.42, s.6.

No abatement of action

7 An action brought by the Provincial Treasurer under this Act shall be brought and prosecuted in and by his name of office and may be continued by his successor in office as if no change had occurred.

R.S.S. 1920, c.35, s.7; R.S.S. 1930, c.42, s.7.

Penalty

8 Any person failing to pay the tax hereby imposed, shall be liable on summary conviction to a penalty not exceeding \$25 for every day during which the default continues, and proof of compliance with the requirements of this Act shall be at all times on the accused.

R.S.S. 1920, c.35, s.8; R.S.S. 1930, c.42, s.8.