

UNEDITED

The Fuel Petroleum Products Act

being

Chapter 62 of *The Revised Statutes of Saskatchewan, 1953*
(effective February 1, 1954).

FOR HISTORICAL REFERENCE ONLY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 62

An Act to provide for the Licensing of Persons producing and selling Fuel Petroleum Products and the Imposition and Collection of a Tax on Certain Purchasers of Gasoline

Short title

1 This Act may be cited as *The Fuel Petroleum Products Act*.

R.S.S. 1953, c.62, s.1.

Interpretation

2 In this Act:

“department”

1 “**department**” means the Treasury Department, and “departmental” has a corresponding meaning;

“fuel tank”

2 “**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, and includes any tank or container carried in or upon a motor vehicle and capable of being easily connected to the fuel system of the vehicle;

“gasoline” or “fuel petroleum product”

3 “**gasoline**” or “**fuel petroleum product**” means:

(a) any liquid product which is obtained or recovered from petroleum, whether by distillation, condensation, absorption, or otherwise; or

(b) any combination of liquid products which are so obtained or recovered;

and which, by combustion, develops the power required for the purpose of operating internal combustion engines, and includes every other liquid product and combination of liquid products, whether or not obtained or recovered from petroleum, which is capable of fulfilling the same purpose by means of combustion; but does not include such liquid products as may be declared by the Lieutenant Governor in Council not to be gasoline or a fuel petroleum product for the purposes of this Act;

“importer”

4 “**importer**” means a person who brings or ships fuel petroleum products obtained outside Saskatchewan into the province for sale or delivery, and the words “import”, “importing” and “imported” have a corresponding meaning;

“minister”

5 “**minister**” means the Provincial Treasurer;

“motor vehicle”

6 “**motor vehicle**” includes motor cars, locomobiles, power units, motor cycles, pedal bicycles with motor attachments, 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, tractors while in use by farmers for or in connection with agricultural operations, tractors while in use by other persons, not being employees of farmers, on a farm or farms for agricultural purposes, and omnibuses;

“omnibus”

7 “**omnibus**” means a motor vehicle designed for the transportation of passengers and regularly operated by a city for compensation, on a fixed route either within the city or within the city and such additional area as may be permitted by the Lieutenant Governor in Council, for the purpose of taking up and setting down passengers at fixed points;

“police officer”

8 “**police officer**” means any member of a police force in the province;

“purchaser”

9 “**purchaser**” means:

- (a) any person purchasing or receiving delivery of gasoline in Saskatchewan for his own use;
- (b) any person bringing gasoline purchased outside of Saskatchewan into the province for his own use or as an agent for another purchaser, provided that this clause does not apply to a person bringing into the province, in the fuel tank of his motor vehicle, gasoline not in excess of twenty-five gallons purchased outside the province for the purpose of propelling the motor vehicle;

“refiner”

10 “**refiner**” means a person who refines, manufactures, produces, prepares, distils, compounds or blends fuel petroleum products, and the words “refine”, “refining” and “refined” have a corresponding meaning;

“revenue officer”

11 “**revenue officer**” means:

- (a) any employee in the department; or
- (b) any other person, being an individual and an employee of the minister;

engaged in collecting or accounting for the tax imposed by this Act on purchasers of gasoline or carrying into effect the provisions of this Act relating thereto or preventing contravention of such provisions;

“tractor”

12 “**tractor**” means a self-propelled vehicle, other than a power unit, designed primarily for traction purposes and not constructed so as to carry any load, and for the purpose of this section “power unit” means a motor vehicle used solely for the purpose of drawing a semi-trailer as defined in *The Vehicles Act*;

“vendor”

13 “**vendor**” means:

- (a) any person who carries on the business of dealing in or distributing fuel petroleum products within the province and who operates a station at which tanks for the storage of fuel petroleum products are situated, or at which fuel petroleum products are kept in barrels for sale in bulk or in barrel or half-barrel or lesser quantities;
- (b) any person who carries on the business of dealing in or distributing fuel petroleum 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 petroleum products directly into the fuel tank of a motor vehicle, or in small containers; but does not include a storekeeper selling gasoline if he sells only gasoline used for lighting purposes;

(c) any person, other than a person appointed to collect the tax imposed by this Act on purchasers of gasoline, who sells or disposes of fuel petroleum products which he has imported into or purchased in the province for resale by hawking or peddling them direct from a motor vehicle without first unloading them into a warehouse or other building in Saskatchewan owned or occupied by such person in the course of his business, and for the purpose of this clause “hawking or peddling” means going from house to house or place to place selling or offering for sale or soliciting orders for the future delivery of fuel petroleum products;

(d) any person who, in the capacity of a broker or commission agent, takes or arranges orders for the delivery of fuel petroleum products in bulk.

1946, c.15, s.2; 1950, c.21, s.2; R.S.S. 1953, c.62, s.2.

LICENCES

Licences required

3(1) No person shall carry on business as a vendor unless he holds a licence to do so issued to him by the minister in respect of each place or motor vehicle at which orders for the delivery of fuel petroleum products are taken or arranged.

(2) No person shall carry on business as a refiner unless he holds a licence to do so issued to him by the minister.

(3) Each licence shall be given a distinctive number and issued in the manner prescribed by the minister, and, if required by the regulations, a licence issued under subsection (1) or (2) shall be kept posted in the manner prescribed thereby in the place where the business is carried on.

(4) Each licence issued under subsection (1) or (2) shall be separate and distinct and refer only to the subsection under which it is issued.

(5) If any person carries on the business of a vendor or refiner or imports fuel petroleum products in such a manner as to require more than one licence, he shall obtain such licences as are necessary for full compliance by him with the provisions of this Act and the regulations.

(6) Where a person acts as a bulk station agent for an oil company or distributor and conducts a private retail station on the same premises, the parties shall nevertheless obtain separate licences in respect of the bulk station and in respect of the retail station.

1946, c.15, s.3; 1949, c.22, s.2; 1950, c.21, s.3; R.S.S. 1953, c.62, s.3.

Licences additional to other licences

4 The licences required by section 3 shall be in addition to any other licence or authority which a person may hold or have under any other Act.

1946, c.15, s.4; R.S.S. 1953, c.62, s.4.

Licence fees

5 The Lieutenant Governor in Council may prescribe the fees which shall be paid to the minister by applicants for licences under this Act; and any order made for that purpose shall state the date on which it is to come into operation and shall be published in *The Saskatchewan Gazette*.

1946, c.15, s.5; R.S.S. 1953, c.62, s.5.

Expiry of licences

6 Every licence shall expire at midnight on the thirty-first day of December of the calendar year for which it is issued.

1916, c.15, s.6; R.S.S. 1953, c.62, s.6.

Refusal of licence

7 The minister may refuse to issue a licence to any person who has been convicted of an offence against this Act, or who refuses to undertake any duty relating to the collection of the tax payable pursuant to this Act or to comply with any of the provisions of this Act or the regulations with respect to the collection of the said tax, the accounting for any sums collected or the payment over thereof.

1946, c.15, s.8; R.S.S. 1953, c.62, s.7.

Licences not transferable

8 No licence issued pursuant to this Act shall be transferable or used by a person other than the person whose name appears thereon or his agent.

1946, c.15, s.9; R.S.S. 1953, c.62, s.8.

Suspension and revocation of licences

9(1) The minister may, if it is in his opinion in the public interest, suspend or revoke the licence of any person issued under this Act or the regulations for failure to comply with any of the provisions of this Act or the regulations, or upon conviction of a violation of this Act or the regulations; and thereupon such person shall be *ipso facto* prohibited from purchasing fuel petroleum products exempted from taxation under the provisions of this Act and the regulations, and if he does so he is guilty of an offence.

(2) When the minister has suspended or revoked a licence under the authority of subsection (1) he may request the Highway Traffic Board to suspend or revoke any licence or certificate issued under the provisions of *The Vehicles Act*, to any person whose licence has been suspended or revoked under subsection (1).

(3) Upon receiving a report from the Provincial Fire Commissioner that the premises of a licensee constitute a fire hazard and a danger to the public, the minister may suspend or revoke the licence and, if he does so, shall not reinstate or renew the licence until he is advised by the Provincial Fire Commissioner that the dangerous condition has been rectified.

(4) No person whose licence is suspended or revoked shall, during the period of suspension, or after the date of revocation, do any act, deed or thing which he was entitled to do under the licence, notwithstanding that such person may have authority from any other source to do such act, deed or thing.

1946, c.15, s.10; R.S.S. 1953, c.62, s.9.

COLOURING AND BLENDING OF FUEL PETROLEUM PRODUCTS

Colouring prohibited without permission

10 No person shall place any chemical dye or agent of any nature whatever in a fuel petroleum product for the purpose of colouring it or which has the effect of colouring it without written permission first being obtained from the minister.

1946, c.15, s.11; R.S.S. 1953, c.62, s.10.

Colouring or identifying fuel petroleum products

11(1) Fuel petroleum products for use on farms for agricultural purposes may be given a specified colour or separate identity by means of a chemical dye or agent designated by the regulations and supplied by the minister.

(2) All fuel petroleum products purchased by railway companies operating in Saskatchewan, for use upon their rights of way, station grounds, yard or terminals, may be given a specified colour or a separate identity by means of a chemical dye or agent designated by the regulations and supplied by the minister. This subsection does not apply to fuel petroleum products used in the operation of street car systems.

(3) Fuel petroleum products used for:

- (a) the development of power to operate machinery for the generation of electricity other than fuel petroleum products so used by a travelling show of any kind whatever;
- (b) the heating of buildings;
- (c) consumption on the premises of industrial plants for or in connection with the manufacture of products thereof but not for or in connection with the construction, expansion or renovation of such plants;
- (d) consumption in the operation of omnibuses;
- (e) consumption in the operation of tractors, or machinery other than motor vehicles, used by a municipality or local improvement district in the construction and maintenance of roads within the municipality or district or used by the Department of Highways and Transportation in the construction and maintenance of highways or by employees of that department in the maintenance of highways;
- (f) consumption in the operation of well-drilling engines, flour mill engines or grain elevator engines;
- (g) mixing with control chemicals for the eradication and destruction of weeds and grasshoppers;
- (h) consumption in engines operating freezing units in cold storage locker plants;
- (i) consumption in metallic mineral drilling engines and rock drilling engines;
- (f) consumption in engines of commercial fishing boats operated by a person duly licensed as a commercial fisherman by the Department of Natural Resources;

(k) consumption in equipment, other than passenger vehicles, used by the Department of Natural Resources for fire-fighting, construction and development purposes; and

(l) consumption in equipment, other than motor vehicles, used in a coal mine for the purpose of excavating coal or used on the coal mine premises in connection with the processing of such coal;

may be given a specified colour or a separate identity by means of a chemical dye or agent designated by the regulations and supplied by the minister.

(4) The chemical dye or agent referred to in this section shall be placed in fuel petroleum products for sale within the province only by such persons as are appointed by the minister.

(5) Fuel petroleum products coloured or identified pursuant to subsection (1), (2) or (3) shall be sold only to:

(a) farmers for consumption in tractors, combines or stationary engines while operated for or in connection with agricultural operations and to other persons, not being employees of farmers, engaged in farm work in Saskatchewan, for consumption in tractors, combines or stationary engines while operated by such persons on farms for agricultural purposes;

(b) persons purchasing the same for any of the purposes mentioned in subsections (2) and (3);

(c) vendors, refiners or importers.

1946, c.15, s.12; 1947, c.27, s.2; 1948, c.23, s.2;
1950, c.21, s.5; 1951, c.25, s.1; 1952, c.31, s.1;
1953, c.28, s.1; R.S.S. 1953, c.62, s.11.

Imported fuel petroleum products to be coloured or identified in certain cases

12(1) Every person bringing a fuel petroleum product into the province for consumption in tractors, combines or stationary engines operated on farms shall, when reporting the importation in accordance with section 21, advise the revenue officer to whom he reports that he intends to use the fuel petroleum product for consumption in tractors, combines or stationary engines operated on farms, and the revenue officer shall immediately colour or identify it by means of a chemical dye or agent designated by the regulations and supplied by the minister.

(2) Subsection (1) applies *mutatis mutandis* to the fuel petroleum products mentioned in subsections (2) and (3) of section 11.

1946, c.15, s.13; R.S.S. 1953, c.62, s.12.

Fuel petroleum products coloured or identified under section 11 not to be placed in fuel tank

13 Any person who owns or has possession or control of a motor vehicle containing in its fuel tank any fuel petroleum product coloured or identified pursuant to this Act and the regulations is guilty of an offence and subject to the fines and penalties imposed by section 41.

1946, c.15, s.14; R.S.S. 1953, c.62, s.13.

Fuel petroleum products coloured or identified under section 11 not to be placed in pumps, etc.

14(1) Any person who owns or has charge of premises on which are situated pumps or other dispensing equipment used for delivering or dispensing fuel petroleum products directly into the fuel tank of a motor vehicle and which contains any fuel petroleum product coloured or identified pursuant to this Act and the regulations is guilty of an offence and subject to the fines and penalties imposed by section 40.

(2) Subsection (1) does not apply to a farmer who has on his own farm pumps or other dispensing equipment containing any fuel petroleum product solely for use on his own farm or to any other person who, with the consent of the minister, has on his premises pumps or other dispensing equipment containing any fuel petroleum product solely for use by such person for any purpose mentioned in subsection (2) or (3) of section 11.

1946, c.15, s.15; R.S.S. 1953, c.62, s.14.

Colored or identified fuel petroleum products to be used only for certain purposes

15(1) Fuel petroleum products coloured or identified pursuant to this Act and the regulations shall not be used products to by any person for any purpose other than the purposes mentioned in section 11.

(2) The finding of a fuel petroleum product coloured or identified pursuant to this Act and the regulations in circumstances in which it is reasonable to presume that it has been used for a purpose other than those mentioned in section 11, shall be *prima facie* evidence of such use.

1946, c.15, s.16; R.S.S. 1953, c.62, s.15.

Power to search motor vehicles and take samples of fuel petroleum products

16 Every police officer duly authorized departmental employee and revenue 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.

1946, c.15, s.17; R.S.S. 1953, c.62, s.16.

Authority to change colouring

17 Upon the recommendation of the minister, the Lieutenant Governor in Council may order that another colour or identifying chemical or agent be substituted in the place and stead of one designated by the regulations for the purpose of colouring or identifying petroleum products, and the provisions of this Act and the regulations governing and relating to fuel petroleum products coloured or identified pursuant to this Act and the regulations shall apply *mutatis mutandis*.

1946, c.15, s.18; R.S.S. 1953, c.62, s.17.

Blending prohibited without permission

18(1) No person who purchases a fuel petroleum product for resale shall blend it with any other grade or class of the same fuel petroleum product or with any other fuel petroleum product unless he has obtained the written permission of the minister to do so.

(2) Subsection (1) does not apply to any person charged with the collection of the gasoline tax.

1946, c.15, s.19; R.S.S. 1953, c.62, s.18.

TAX ON PURCHASERS

Tax

19(1) Unless exempted by the regulations every purchaser shall pay, for the use of Her Majesty in right of Saskatchewan, a tax in respect of the use of gasoline of which he is the purchaser, such tax to be computed at the rate of eleven cents per gallon on all such gasoline.

(2) The purchaser shall remain liable for the tax until it has been paid and in the event of failure to pay the tax or any portion thereof the purchaser may be sued therefor in any court of competent jurisdiction, and nothing contained in this Act or the regulations nor the enforcement of any penalty thereunder shall suspend or affect any remedy by civil action for the recovery of any tax payable under this Act.

(3) Subsection (2) does not apply to any tax recovered by way of fine imposed under section 48 or subsection (2) of section 54.

(4) No purchaser shall sell gasoline in respect of the use of which the tax imposed by this Act has been paid.

1946, c.15, s.20; 1953, c.29, s.1; R.S.S. 1953, c.62, s.19.

Collection of tax

20(1) The tax hereby imposed shall be collected, accounted for, and paid over to the minister by such persons as he may appoint to act as his agents to collect the same and the minister may fix their remuneration and other terms and conditions of their employment.

(2) If any person charged with the collection of the tax fails to pay over amounts collected to the minister as required by the regulations, the amounts may be levied with costs by distress upon the goods and chattels, where ever found, of that person, under a warrant signed by the minister or his appointee, 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.

(3) The minister shall not be bound to proceed by way of distress but amounts unaccounted for may, at his option, be recovered with costs in any court of competent jurisdiction, in an action to be brought in the name of the minister, and the action shall be tried by a judge without a jury.

1946, c.15, s.21; R.S.S. 1953, c.62, s.20.

Importer to report to revenue officer

21(1) Every person bringing a fuel petroleum product into the province in any other manner than in a railway tank car, or in the fuel tank of a motor vehicle, shall report to the revenue officer nearest to the point of entry into the province, produce the invoice issued at the point of origin of the shipment and furnish him with such other information as he may require.

(2) Where imported gasoline is reported in accordance with subsection (1), the revenue officer to whom it is reported shall issue a certificate, covering the quantity of gasoline in course of transportation, to the person reporting, who shall carry the certificate on his person until he has made delivery of the gasoline.

194 6, c.15, s.22; R.S.S. 1953, c.62, s.21.

Power to search vehicles and take samples of gasoline

22 Every police officer, duly authorized departmental employee and revenue officer may, without warrant, search any vehicle, other than a railway tank car, in or on which he has reason to believe that gasoline obtained outside Saskatchewan is being brought into the province, and may make tests and take samples of any gasoline, or other liquid which he suspects to be gasoline, 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.

1946, c.15, s.23; R.S.S. 1953, c.62, s.22.

Power to seize gasoline as security for tax

23 A person required under section 21 to report gasoline importations shall either prove to the satisfaction of a police officer, duly authorized departmental employee or revenue officer that the tax thereon has been paid, or pay the tax; and in case the police officer, employee or revenue 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 gasoline 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.

1946, c.15, s.24; R.S.S. 1953, c.62, s.23.

Further power of seizure

24 If a person fails to report an importation of gasoline in respect of which the tax should have been paid and thereafter brings into the province any fuel petroleum product for his own use or as agent for another, any police officer, duly authorized departmental employee or revenue officer may, without warrant, seize such product and any 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 unpaid tax, whether the tax payable on the product so seized has or has not been paid.

1946, c.15, s.25; R.S.S. 1953, c.62, s.24.

Forfeiture

25 If the tax remains unpaid at the expiry of seven days after the day on which a seizure is made under section 23 or 24, the gasoline or petroleum product and the barrels, tanks, receptacles and vehicles seized shall be *ipso facto* forfeited to Her Majesty in right of Saskatchewan.

1946, c.15, s.26; R.S.S. 1953, c.62, s.25.

Power to search premises and take samples of gasoline

26(1) Every police officer, departmental employee and revenue officer thereunto duly authorized by the minister, which authorization may be general or specific, may without warrant enter upon any premises except a private dwelling, on which he has cause to believe that any gasoline is kept, or had in possession, and may inspect the premises and all gasoline and books, records and documents found thereon, make tests of any gasoline so found and take samples thereof.

(2) Every person 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, is guilty of a violation of this Act.

1946, c.15, s.27; R.S.S. 1953, c.62, s.26.

Seizure and forfeiture of gasoline, receptacles, etc.

27(1) When any police officer, departmental employee or revenue officer, in making or attempting to make a search under the authority conferred by section 26, finds in any place gasoline 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.

(2) Upon conviction of the owner or person in possession of gasoline seized under subsection (1), for a violation of any provision of this Act, the gasoline and all barrels, tanks or other receptacles containing the same shall, in addition to any other penalty imposed, be *ipso facto* forfeited to Her Majesty in right of Saskatchewan.

1946, c.15, s.28; R.S.S. 1953, c.62, s.27.

Disposal of things forfeited

28 All vehicles, gasoline, products and receptacles forfeited to Her Majesty shall be sold or otherwise disposed of as the Lieutenant Governor in Council may by regulation provide.

1946, c.15, s.29; R.S.S. 1953, c.62, s.28.

No property in gasoline, etc., seized

29 Notwithstanding anything hereinbefore contained, seized 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 gasoline or receptacle theretofore seized or to dispute the legality of any seizure.

1946, c.15, s.30; R.S.S. 1953, c.62, s.29.

TAX ON COMPANIES

Interpretation

30 In sections 31 to 36:

“company”

1 **“company”** includes corporations and associations, however or wherever incorporated; and where such corporation or association is placed in the hands or under the control of an agent, assignee, trustee, liquidator, receiver or other officer, includes such agent, assignee, trustee, liquidator, receiver or other officer; and also includes an individual partnership, syndicate and trust;

“storage tank”

2 **“storage tank”** means any receptacle used for the storage of gasoline and includes receptacles which may be so used, unless they are disconnected or dismantled or otherwise rendered unfit for storage and sealed in the manner prescribed by the minister, but does not include a barrel or tank connected to a pump or other dispensing equipment used for delivering or dispensing a fuel petroleum product directly into the fuel tank of a motor vehicle.

1946, c.15, s.31; R.S.S. 1953, c.62, s.2.

Tax

31(1) Every company which engages in the business of selling or distributing gasoline within Saskatchewan, shall pay to the minister for the use of Her Majesty in right of Saskatchewan, in respect of such of its storage tanks within the province as may be designated by the Lieutenant Governor in Council, a tax to be prescribed by the Lieutenant Governor in Council.

(2) The tax shall be based on the returns of the taxable companies for the preceding year and shall be payable in respect of that year.

1946, c.15, s.32; R.S.S. 1953, c.62, s.31.

Interest added on default of payment of tax

32 Upon default in payment on or before the last day of February in any year, of the tax imposed by section 31, interest thereon at the rate of six percent per annum from the said last day of February to the date of payment shall be added to and become part of the tax.

1946, c.15, s.33; R.S.S. 1953, c.62, s.32.

Annual return

33(1) Every company on which a tax is imposed by section 31 shall, on or before the last day of February in each year, without any notice or demand to that effect, deliver to the minister, in such form as he may require, a return setting forth the name of the company and its business with such further information as the minister may require.

(2) Every company shall, on or before the thirtieth day of April in each year, without any notice or demand to that effect, deliver to the minister in such form as he may require, a statement setting forth all storage tanks which the company requires to be sealed for the year in which the statement is delivered.

(3) The return mentioned in subsection (1) shall be verified by the oath of the president and manager, or vice president and manager, or such other person or persons having personal knowledge of the affairs of the company as the minister may require and shall be accompanied by payment of the amount of the tax.

(4) The minister may for good cause enlarge the time for making any such return.

(5) In case of default in making a return within the time prescribed by this Act or in furnishing the minister with any further or other information required after a return is made, the company is liable to a penalty equal to five per cent of the tax payable, which penalty shall be added to the tax and become part thereof, but the penalty shall not in any case exceed \$500.

1946, c.15, s.34; R.S.S. 1953, c.62, s.33.

Default in payment of taxes

34(1) In case of default in payment of the tax imposed by section 31, or in payment of interest and penalties added thereto by sections 32 and 33, the same may be levied with costs by distress upon the goods and chattels wherever found of the company liable therefor, under a warrant signed by the minister directed to the sheriff of the judicial district in which the company in arrears may have goods or chattels, and in such case the sheriff shall realize the amount of the tax, interest and penalties and all costs by sale of such goods and chattels or so much thereof as may be necessary to satisfy the warrants and costs.

(2) All taxes payable pursuant to section 31 which remain unpaid, either in whole or in part, after the time prescribed for payment, and all interest and penalties added thereto by sections 32 and 33, may be certified by the minister.

(3) The certificate may be filed in any judicial district with the local registrar of the Court of Queen's Bench or with the clerk of the district court, as the case may require, and when so filed shall have the same force and effect, and all proceedings may be taken thereon, as if the certificate were a judgment obtained in the said court for the recovery of a debt of the amount specified in the certificate, and interest to the date of payment as provided for in this Act, and entered upon the date of such filing.

(4) All reasonable costs and charges attendant upon the registration of a certificate shall be recoverable in like manner as if they were part of such judgment.

1946, c.15, s.35; R.S.S. 1953, c.62, s.34.

Taxes a first lien on assets of company

35 In case of the liquidation or insolvency of a company upon which a tax is imposed by section 31, the amount unpaid of such tax shall be a first lien and charge upon the estate of the company, subject to the provisions of any statute of Canada and to the costs and charges of liquidation or insolvency proceedings.

1946, c.15, s.36; R.S.S. 1953, c.62, s.35.

Companies not liable to municipal taxes

36(1) Where a company pays the said tax no similar tax shall be imposed or collected by any municipality in the province, and no company made liable to taxation by section 31 or any of its agents shall require any licence, authorization or permit of any municipality for doing business in the municipality or for establishing agencies therein.

(2) Nothing contained in this section exempts the agents of any company from the requirements of any municipal bylaw for licensing hawkers and pedlars, if such bylaw is otherwise applicable.

1946, c.15, s.37; R.S.S. 1953, c.62, s.36.

REGULATIONS

Regulations

37(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) governing the method of collection of the taxes hereby imposed;
- (b) governing the accounting for and paying over of taxes collected, and the time and manner of such accounting and paying;
- (c) prescribing the returns and statements to be made by persons appointed to collect the tax and the time or times for making such returns and statements;
- (d) exempting from the tax imposed by section 19 or granting rebates of the same or any portion thereof to any person and prescribing the proofs to be furnished upon an application for exemption or rebate;
- (e) prescribing the manner in which exemption may be made and rebates granted;
- (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) governing the grade, quality or specifications of fuel petroleum products to be sold in the province, the securing of samples and the methods of testing fuel petroleum products;
- (h) governing the colouring of fuel petroleum products and the use of identifying chemicals;
- (i) requiring returns to be made by persons engaged in the business of producing, refining, manufacturing, distilling, compounding, blending, selling, distributing, transporting or dyeing fuel petroleum products, containing such information as to production, stocks on hand and sales and such other information as is deemed necessary;
- (j) for holding inquiries as to the operation of this Act and into any charge or complaint that any person has evaded payment of the tax or has made a 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 conferred upon a commissioner appointed under *The Public Inquiries Act* including the power to take evidence under oath;
- (k) defining any expression used in this Act and not herein defined;
- (l) generally for the better carrying out of the provisions of this Act.

(3) Such regulations shall have the same force and effect as if enacted by this Act, and shall be published in the *Gazette*.

OFFENCES AND PENALTIES

Penalty for carrying on business without licence

38 Every person who acts as a vendor, refiner or importer and does not hold a valid and subsisting licence to do so as required by this Act, is guilty of an offence and liable on summary conviction, in the case of a company, to a fine of not less than \$1,000 nor more than \$2,000, and in the case of all other persons, to a fine of not less than \$10 nor more than \$50, and in default of payment to imprisonment for a term not exceeding six months, or to both fine and imprisonment.

1946, c.15, s.39; R.S.S. 1953, c.62, s.38.

Selling to unlicensed persons

39 Any person who sells a fuel petroleum product to a person who is required to hold a licence or licences under this Act but does not hold the same is guilty of an offence and liable on summary conviction, in the case of a company, to a fine of not less than \$1,000 nor more than \$2,000, and in the case of all other persons to a fine of not less than \$100 nor more than \$500, and in default of payment to imprisonment for a term not exceeding six months, or to both fine and imprisonment.

1946, c.15, s.40; R.S.S. 1953, c.62, s.39.

Violation of sections 10, 11, 12, 14 and 15

40 Any person who violates or fails to comply with any of the provisions of sections 10, 11, 12 and 15 or is guilty of an offence under section 14 is liable on summary conviction, in the case of a company, to a fine of not less than \$1,000 nor more than \$2,000, and in the case of all other persons to a fine of not less than \$25 nor more than \$100 for the first offence and not less than \$50 nor more than \$200 for a subsequent offence, and in default of payment to imprisonment for a term not exceeding six months, or to both fine and imprisonment.

1946, c.15, s.41; R.S.S. 1953, c.62, s.40.

Penalties for violation of section 13

41(1) Any person who is guilty of an offence under section 13 is liable on summary conviction to a fine of not less than \$25 nor more than \$100.

(2) In case of a conviction for a second or subsequent offence under section 13, 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 in the case of a second offence and not less than thirty days in the case of a subsequent offence, or, in either case, 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 16 and this section and of keeping it impounded.

(3) 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 is 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.

(4) 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 Her Majesty in right of Saskatchewan.

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

(6) 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.

(7) If such application is not made within thirty days from the day of sale, the surplus shall be paid to the minister, 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.

(8) 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 whatever 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.

1946, c.15, s.42; 1949, c.22, s.3; R.S.S. 1953, c.62, s.41.

Blending without permission

42(1) Any person who violates section 18 is guilty of an offence and liable on summary conviction for a first offence to a fine of not less than \$25 nor more than \$200 and for a subsequent offence to a fine of not less than \$50 nor more than \$300 or to imprisonment for a term not exceeding sixty days or to both fine and imprisonment, and if he is the holder of a licence under this Act the licence shall upon conviction be *ipso facto* cancelled.

(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 gasoline within the meaning of this Act and which he has sold or has for sale.

1946, c.15, s.43; R.S.S. 1953, c.62, s.42.

Refining or selling fuel petroleum products not equal to specifications

43 Any refiner who offers for sale or sells or knowingly refines and any vendor who knowingly offers for sale or sells a fuel petroleum product of a grade which is lower than the grade set forth in the fuel specifications contained in the regulations for that product is guilty of an offence and liable on summary conviction, in the case of a company to a fine of not less than \$1,000 nor more than \$2,000, and in the case of all other persons to a fine of not less than \$100 nor more than \$600 and in default of payment to imprisonment for a term not exceeding six months, or to both fine and imprisonment.

194 6, c.15, s.44; R.S.S. 1953, c.62, s.43.

Tampering with coloured fuel petroleum products

44(1) A person who:

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

is guilty of an offence and liable on summary conviction to a fine of not less than \$25 nor more than \$100 for a first offence, and not less than \$50 nor more than \$200 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 petroleum product.

1946, c.15, s.45; R.S.S. 1953, c.62, s.44.

Burden of proof

45 In any proceedings for violation of or failure to comply with any of the provisions of sections 10 to 15, it shall be immaterial whether or not the defendant knew or believed that fuel petroleum products in respect of which proceedings have been instituted were coloured or identified pursuant to this Act and the regulations, and the burden of proving that such fuel petroleum products were not so coloured or identified shall be on the defendant.

1946, c.15, s.46; R.S.S. 1953, c.62, s.45.

Obstructing departmental employee

46 Every person who obstructs a duly authorized departmental employee or a revenue 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 revenue officer in the performance of such duties or in making a search or seizure, is guilty of an offence and liable on summary conviction to a fine of not less than \$10 nor more than \$500.

1946, c.15, s.47; R.S.S. 1953, c.62, s.46.

Possession of gasoline on which tax unpaid

47 Any person having in his possession gasoline upon which the tax payable in pursuance of this Act has not been paid is guilty of an offence and liable on summary conviction to a fine of not less than \$100 nor more than \$500, or to imprisonment for a term of not less than three months, or to both fine and imprisonment.

1946, c.15, s.48; R.S.S. 1953, c.62, s.47.

Default or evasion in payment of tax

48 Every person liable for the payment of any tax pursuant to this Act who makes default in payment or attempts to evade payment is guilty of an offence and liable on summary conviction to a fine of not less than \$25 nor more than \$100 and, in addition, to a further fine equal to the amount of the tax in respect of which such default is made or evasion is attempted and in default of payment to imprisonment for a term of not less than thirty days, or to both fine and imprisonment.

1946, c.15, s.49; R.S.S. 1953, c.62, s.48.

Default or evasion in payment of tax

49 In all proceedings based upon the non-payment of any tax imposed by this Act, the burden of proving that the tax has been paid in respect of the gasoline in question shall be upon the defendant.

1946, c.15, s.50; R.S.S. 1953, c.62, s.49.

General penalty

50 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, is liable on summary conviction to a fine of not less than \$10 nor more than \$100 for a first offence and not less than \$25 nor more than \$200 for a subsequent offence, or to imprisonment for a term not exceeding thirty days, or to both fine and imprisonment.

1946, c.15, s.51; R.S.S. 1953, c.62, s.50.

GENERAL

Report of export sales of fuel petroleum products coloured or identified

51 Any person who sells fuel petroleum products coloured or identified pursuant to this Act and the regulations for export out of the province shall report such sales to the minister in the manner and at the times required by the minister.

19,16, c.15, s.52; R.S.S. 1953, c.62, s.51.

Certificate of analyst

52(1) The Lieutenant Governor in Council may appoint any person as an analyst for the purpose of analysing fuel petroleum products under this Act and may prescribe the form of the certificate of analysis to be issued by any person so appointed and the fee to be paid to him upon the issue of each certificate.

(2) In every prosecution under this Act a certificate of analysis purporting to be signed by any person appointed an analyst for the purpose of analysing fuel petroleum products shall be accepted as *prima facie* evidence of the facts stated therein and of the authority of the person issuing the certificate without proof of appointment or signature.

1049, c.22, s.4; R.S.S. 1953, c.62, s.52.

Authority of departmental employees

53(1) Where under this Act a duly authorized departmental employee or revenue officer is empowered to do any act, such power may be exercised only pursuant to written authority to do so granted by the minister; and any authority so granted may be general in its terms and shall be effective until revoked, and it shall be accepted as *prima facie* evidence of the authority of the employee or revenue officer named therein for the purpose mentioned therein, without proof of the appointment or signature of the minister.

(2) A certificate by the minister that a person is a departmental employee or an employee of the minister shall be *prima facie* evidence of the fact, without proof of the appointment or signature of the minister.

1946, c.15, s.54; R.S.S. 1953, c.62, s.53.

False statements

54(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, is guilty of an offence and liable on summary conviction to a fine of not less than \$50 nor more than \$200 and in default of payment to imprisonment for a term of not less than thirty days, or to both fine and imprisonment.

(2) Every person convicted under subsection (1) for obtaining or attempting to obtain any exemption or rebate of tax to which he is not rightfully entitled is in addition to the penalty or penalties imposed pursuant to that subsection in respect of such offence liable to a fine equal to the amount of the tax in respect of which the offence is committed and in default of payment to imprisonment for not less than thirty days, or to both fine and imprisonment.

(3) 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) apply.

(4) Every person convicted under subsection (1) or (2) who is the holder of a licence under this Act shall immediately deliver his licence to the minister or forward it by registered mail.

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

(6) 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 is 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.

1946, c.15, s.55; R.S.S. 1953, c.62, s.54.

Limitation of prosecutions

55 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.

1946, c.15, s.56; R.S.S. 1953, c.62, s.55.

Taxation Agreement Act

56 *The Taxation Agreement Act*, chapter 58 of these Revised Statutes, applies in the same manner and to the same extent with respect to sections 30 to 36 of this Act as *The Taxation Agreement Act, 1952*, applied with respect to sections 31 to 37 of *The Fuel Petroleum Products Act, 1946*.

1946, c.15, s.57; R.S.S. 1953, c.62, s.56.

FOR HISTORICAL REFERENCE ONLY