



CHAPTER 31

An Act respecting the handling of gasoline

[Assented to, the 19th of February, 1932]

WHEREAS it is in the interest of the Province to know Preamble.
the source of gasoline, and the distribution and consumption thereof, in the Province.

Therefore, His Majesty, with the advice and consent of the Legislative Council and of the Legislative Assembly of Quebec, enacts as follows:

1. The Revised Statutes, 1925, are amended by inserting R. S., c.
therein, after chapter 36 thereof, the following chapter: 36A, added.

“CHAPTER 36A

“AN ACT RESPECTING THE HANDLING OF GASOLINE

“1. This act may be cited as the *Gasoline Handling Act*. Short title.

“2. In this act, unless the context indicates a different Interpretation.
meaning:

1. The word “person” includes a firm, partnership, corporation, club, association and syndicate; “Person”;

2. The word “gasoline” means the product derived from “Gasoline”.
petroleum or from the natural gas, commonly called gasoline, and also all other liquid products prepared or compounded for the purpose of generating power, or which may be used for such purpose.

“3. 1. Subject to subsection 2 of this section, every Return to be made.
person who, during any calendar month,

- a. Has manufactured gasoline in the Province, or,
- b. Has imported gasoline into the Province, or,
- c. Has purchased gasoline in the Province,—

- Period for delay.** must, within the ten days immediately following the expiration of such calendar month, furnish to the Comptroller of Provincial Revenue, at Quebec, a return to that effect.
- Application** 2. The provisions of subsection 1 of this section shall apply:
- a. To every person who has manufactured, imported or bought gasoline to do business therein;
 - b. To every person who has imported or purchased gasoline for his personal use, provided that the quantity imported or purchased by such person exceeds one hundred gallons, imperial measure, at a time.
- Restriction.** 3. The provisions of subsection 1 of this section shall not apply to the purchase of gasoline placed by the vendor in the tank of a motor vehicle and used to operate the latter.
- Contents of return.** “4. 1. The return required by the preceding section must indicate:
- a. The quantity of gasoline on hand at the beginning of the month;
 - b. The quantity of gasoline manufactured during the month;
 - c. The quantity of gasoline imported during the month, with the following details: in each case, the date of importation, the quantity of gasoline imported, in gallons, imperial measure, if by cargoes, in drums or other receptacles, the shipping point and the destination, and, if imported by railway, the car number with initials and figures, if imported by water, the name of the vessel, if imported by motor vehicle, the number of the identification plate, with the initials of the State or Province which issued such plate;
 - d. The quantity of gasoline purchased during the month, with the following details: the date of reception, the name of the vendor and the quantity received, in gallons, imperial measure;
 - e. The quantity of gasoline delivered in the Province, giving in each case the date of delivery, the name and address of the purchaser and the quantity in gallons, imperial measure;
 - f. The name under which the product is shown on the invoice or bill of lading;
 - g. The deductions allowed:
 - i. For evaporation,
 - ii. For leakage,
 - iii. For the difference between the American and imperial measures, in the case of importation from the United States;

h. The quantity of gasoline put to personal use during the month;

i. The quantity of gasoline on hand at the end of the month.

2. Such return must be sworn to before a Provincial Oath. revenue officer or before a notary public.

3. Such return must contain and indicate separately, ^{Contents of return.} without exception or reserve, all and each of the quantities of gasoline that the person making the return, or for whom such return is made, has, as the case may be, manufactured, imported or purchased in the Province, during the calendar month indicated therein, as well as all and each of the quantities of gasoline that such person has kept or has disposed of during the same month.

4. If the person who, generally, manufactures, imports ^{Return in certain event.} or purchases, in the Province, gasoline, or does business therein, has, during any calendar month, neither manufactured, imported nor purchased gasoline, he must, within the ten days immediately following the expiration of such calendar month, furnish to the Comptroller of Provincial Revenue, at Quebec, a return to that effect. ^{Oath.} Such return must be sworn to before a Provincial revenue officer or before a notary public.

"5. When gasoline is shipped from a place outside of the Province to a place within the Province: ^{Shipments from outside.}

a. The purchase of such gasoline is considered to be made in the Province, as well as its delivery;

b. Such gasoline is considered to be purchased for the use of the consignee, unless such person indicates in his return the sales and deliveries made by him and his intention to sell and deliver later the balance which he had on hand on the last day of the calendar month for which the return is made.

"6. 1. When gasoline is shipped from a place outside of the Province to a place within the Province, by means of a carrier, the person receiving such gasoline in this Province must obtain and retain the bill of lading issued for such transportation, and show it to the inspector, on his request, provided, however, that the inspection be made within two years from the receiving of the gasoline. ^{When shipped by carrier.}

2. If such shipment was made by means of a conveyance ^{Id., by shipper's conveyance.} belonging to or controlled by the shipper or by the consignee, the person receiving such gasoline in the Province must indicate in his return the means of conveyance, the name it bears, if it is a vessel, to whom it belongs, and the point of shipment and destination.

Reduction
by evapora-
tion.

"7. 1. The reduction in the quantity of gasoline, caused by evaporation, may be admitted, for such periods of time and under such circumstances and in such proportions as are established by the Comptroller of Provincial Revenue.

Id., by
leakage.

2. The reduction in the quantity of gasoline, caused by leakage, may be admitted where and in the proportion in which the Comptroller of Provincial Revenue is of opinion that there has not been negligence on the part of the person making the declaration, or of his agents or employees.

Id., by dif-
ferent
measures.

3. The reduction in the quantity of gasoline due to the difference between the American gallon and the imperial gallon, is admitted, where the case arises.

Powers of
revenue
officers.

"8. Every revenue officer having general charge of the carrying out of this act and of the regulations passed under its authority, and every person specially authorized to such effect, may, without permission, enter at any reasonable hour any premises of a vendor of gasoline, examine the books and documents, verify the quantities of gasoline acquired, delivered and on hand, according to such books and documents, and, according to the information obtained, establish, by measuring, the quantities of gasoline actually on hand, either in such premises or elsewhere in the Province, establish the quantities lost by evaporation or by leakage, compare the quantities, make a report on the whole, and, generally, assure himself whether the provisions of this act and of the regulations made thereunder are observed.

Infractions
and penal-
ties.

"9. Any person contravening any provision of this act or of the regulations made thereunder, is guilty of an offence, and shall be sentenced: for a first offence, to a fine of not less than two dollars nor more than one thousand dollars, and costs, and, on failure to pay such fine and costs, to an imprisonment of three months in the common gaol, which the court may reduce to one month; and for each subsequent offence, in addition to the costs, to an imprisonment of three months in the common gaol.

Infractions
by firm, etc.

"10. When an infringement of the provisions of this act or of the regulations made thereunder is committed by a firm, partnership, corporation, club, association or syndicate, and judgment has been rendered under this act against such firm, partnership, corporation, club, association or syndicate, such judgment may, failing payment of the fine and costs by such firm, partnership, corporation, club, association or syndicate, be executed: in the case of a firm, against the owner of such firm, whether registered

or not; in the case of a partnership, against each member of the partnership; in the case of a corporation, club, association or syndicate, against its president, if the latter is in the Province, and, if not, against its manager or representative in the Province, and the sentence of imprisonment may be rendered against such owner, member, president, manager or representative, as the case may be.

"11. In addition to the recourse granted by this act for Injunction. infringement of its provisions, His Majesty in the rights of the Province may demand by petition and obtain, without service of the said petition, unless the judge orders otherwise, from any judge of the Superior Court, an injunction against any person who has been condemned for a second infringement under this act, ordering the closing of his establishment or establishments and the cessation of his sales, until he has complied with the provisions of this act.

In other respects, the provisions of the Code of Civil Procedure respecting injunctions shall apply to the injunctions mentioned in this section. Provisions applicable.

"12. No witness examined during a suit brought under this act may be compelled to say whether he is the informer in such suit. Nor may any question be put to him for the purpose of establishing that the suit was brought on the complaint of an informer or tending to make known the name of the informer. Privilege of witness.

"13. No provision of this act shall be interpreted as forbidding the continuous transportation, with or without transshipment, of gasoline through the Province, from a place outside of the Province to any other place also outside of the Province, provided that the transportation of any gasoline without a bill of lading constituting shipment from a place outside of the Province to another place also outside of the Province shall create a presumption *juris tantum* that such gasoline is intended for delivery within the Province. Continuous transportation. Proviso.

"14. The Lieutenant-Governor in Council may make, amend, replace and repeal the regulations which he deems necessary for the carrying out of this act and which are not incompatible therewith. Regulations.

"15. The fines imposed by this act and the costs of suits taken thereunder, when paid, shall form part of the consolidated revenue fund of the Province. Fines, etc.

Provisions
applicable.

"16. The Quebec Summary Convictions Act (Chap. 165) shall apply to the suits brought under the present act, except those provided for by section 11 of the present act.

Carrying
out of act.

"17. Under the immediate direction of the Provincial Treasurer, the Comptroller of Provincial Revenue is charged with the carrying out of this act."

Coming into
force.

2. This act shall come into force on the day of its sanction.