

| <i>Citation of the Act</i> | <i>Title</i> | <i>Extent of the repeal</i> |
|----------------------------|--|-----------------------------|
| 9 George V, chapter 23.. | An Act to amend the Revised Statutes, 1909, respecting motor vehicles. | The whole. |
| 11 George V, chapter 30.. | An Act to amend the Revised Statutes, 1909, respecting motor vehicles. | The whole. |
| 12 George V, chapter 35.. | An Act to amend the Revised Statutes, 1909, respecting motor vehicles. | The whole. |
| 13 George V, chapter 30.. | An Act to amend the act respecting motor vehicles | The whole. |

C H A P . 25

An Act respecting gasoline

[Assented to, the 15th of March, 1924]

HIS MAJESTY, with the advice and consent of the Legislative Council and of the Legislative Assembly of Quebec, enacts as follows:

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

D I V I S I O N I

Declarative and interpretative provisions

Definitions: **2.** In this act, unless the context conveys a different meaning:

“Gasoline”; **1.** The word “gasoline” means the product distilled from petroleum which, by combustion, develops the power required for operating motor vehicles and which is intended for such use; it also means all other liquid products which, although known under another name, fulfill the same purpose by the same means and for the same object;

2. The words "motor vehicle" have the same meaning "Motor vehicle" as in the Motor Vehicle Act; these words do not include a vehicle of any description driven by gasoline and used in farming, industrial, forest or fishing operations and which is not used for transportation on the public roads;

3. The word "vendor" means any person who sells gasoline in the Province, at wholesale or retail, to another person, to be used by the purchaser, his family or his agent, employee, partner or employer, and includes the manager and employee of a vendor and the person in charge of a gasoline depot;

4. The words "gasoline depot" mean any place where gasoline is sold at retail and includes the pumps, tanks and vehicles used for such purpose;

5. The word "person" includes a partnership or corporation;

6. The word "Minister" means the Provincial Treasurer;

7. The word "Bureau" means the Revenue Branch of the Province, at Quebec;

8. The word "use" does not include buying to sell again.

DIVISION II

Licenses

3. 1. No one may sell gasoline in this Province, unless a license therefor has been granted to him, on payment to the Bureau of a fee of one dollar, and such license be in force.

2. Such license shall be signed by the Comptroller of Provincial Revenue and shall be kept posted up in the place where the licensee sells the gasoline.

3. The Minister may cancel such license if the licensee is condemned for an infringement of this act.

DIVISION III

Duty on the sale of gasoline

4. 1. No person may buy gasoline in this Province for his own use or for that of his family, agent, employee partner or employer, without paying a duty equal to two cents per gallon, imperial measure.

2. This duty shall be paid by the purchaser and shall be collected by the vendor in the manner indicated by the Minister and shall be remitted to the Bureau by the vendor.

Vendor as
agent of
Bureau.

The vendor acts, in such case, as agent for the Bureau and he shall remit to it the said duty at the times determined by the Minister.

Indemnifi-
cation.

3. The Minister may indemnify the vendor for his trouble in collecting and remitting the said duty.

DIVISION IV

Accounts and reports

Accounts.

5. 1. The vendor shall keep and render accounts, in the form and manner established by the Minister, of all his purchases and deliveries of gasoline, and of the quantity on hand.

Verifica-
tion and
transmis-
sion.

2. The account rendered shall be verified by affidavit or the statutory declaration of the vendor and shall be made to the Bureau, at the times fixed by the Minister.

DIVISION V

Inspections

Inspections.

6. Any revenue officer, generally or specially authorized to that effect, may, from time to time, enter the premises of a vendor to examine the place, books and documents, verify the quantities of gasoline purchased, delivered and on hand, establish the correctness of the reports made, and, in the event of a report not having been made, establish the quantity sold and the amount of duty to be collected or paid and, in general, to ascertain if the duty imposed by this act has been paid or collected and if the other provisions of this act and of the regulations made thereunder have been observed.

DIVISION VI

Violations and penalties

Violations
and penal-
ties.

7. Every person contravening any of the provisions of this act or any of the regulations made under its authority by the Lieutenant-Governor in Council, commits a violation of this act, and, if found guilty, shall be condemned, in addition to the payment of the costs and of the duties he should have paid, collected or remitted, as the case may be, to the payment of a fine of ten dollars at the least, but not exceeding one hundred dollars, for the first offence, and of twenty-five dollars at the least but not exceeding two hundred dollars, for any subsequent offence.

DIVISION VII

Prosecutions

8. 1. Suits brought under this act shall be taken in the name of the Comptroller of Provincial Revenue, before a justice of the peace, a judge of the sessions, a police magistrate or a district magistrate, and shall be governed by Part I of the Quebec Summary Convictions Act, save where specially derogated therefrom by this act.

2. It shall not be necessary to produce the original of a book, document, order or register in the possession of the Bureau, but a copy or extract certified by the Comptroller of Provincial Revenue, or by the Director of the Motor Vehicle Bureau of the Province, shall be, *prima facie*, sufficient proof of the contents of the original.

3. It shall not be necessary for the Comptroller of Provincial Revenue to sign or swear to the complaint nor to appear nor to make proof of his appointment and of exercising his office, and for all purposes he shall be represented by the advocate for the Revenue Branch in the district in which the suit is taken.

4. In the same complaint may be included several offences committed by the same person, provided that such complaint states precisely the time and place where each offence was committed; however, the fees allowed the advocate shall be the same as if there had been only one offence.

DIVISION VIII

Special Provisions

9. 1. The Lieutenant-Governor in Council may:

a. Require that in each gasoline depot, the actual price of gasoline sold by the gallon, and the rate of duty to be paid on the sale, be posted up to inform and protect the buyer;

b. Require that, for and at the time of each sale of gasoline, the vendor shall issue to the purchaser a receipt showing the quantity of gasoline bought, the amount of the purchase and the amount of duty paid; and take the steps necessary to control such issue;

And make all other regulations deemed necessary for the carrying out of this act.

2. All the regulations made by the Lieutenant-Governor in Council under this act shall have, after their publication in the *Quebec Official Gazette*, the same force as if embodied herein.

Control of automatic meters.

10. The Bureau may control the automatic meters with which the gasoline pumps are provided and use them to establish the quantities of gasoline sold.

Arrangements with vendor by Minister.

11. In order to facilitate the collection and remittance of the duties imposed by this act or to prevent the payment twice of these duties on the same gasoline, or in order to make the necessary deductions for evaporation or accidental loss of gasoline, the Minister may effect such arrangements as he may deem expedient to make with a vendor, and such arrangements shall be subject to this act.

Application of fees, etc.

12. The fees and duties imposed by this act, and all fines recovered thereunder, shall form part of the consolidated revenue fund of the Province.

Employment of revenue.

13. The revenue, resulting from all the fees, duties and fines collected under this act, shall be employed in the manner indicated by section 81 of the act respecting roads, 13 George V, chapter 34, less, however, that part of such revenue which may from time to time be applied by the Minister to the payment of the expenses incurred by the carrying out of this act.

Provisions not applicable. Proviso.

14. 1. This act shall not apply to a farmer, a fisherman, an industrial or other person, who buys gasoline for a purpose other than operating a motor vehicle, provided that a declaration to that effect be made by him at the time of his purchase, in the form and manner established by the Minister, and that the gasoline so bought be not used in operating a motor vehicle.

Penalty.

2. Any farmer, fisherman, industrial or other person who, after having bought gasoline for a purpose other than operating a motor vehicle, and after having made the declaration required to that effect, uses the gasoline so bought in the operation of a motor vehicle, without paying for such gasoline the duty imposed by this act, commits an offence against this act, and shall, upon condemnation, be liable to the penalties set forth in section 7 of this act.

Coming into force.

15. This act shall come into force on the 1st of April, 1924.