

## NEWFOUNDLAND



## AN ACT FURTHER TO AMEND THE REVENUE ACT, 1939.

[18th May, 1939]

## SECTION

- 1.—Amendment to Section 1, Revenue Act, 1939; interpretation.
- 2.—Control of certain colouring in hydrocarbon oils.
- 3.—Control of sale of hydrocarbon oils.
- 4.—Restrictions on dealing in purple-dyed motor fuel.
- 5.—Registration of boats and tractors.
- 6.—Miscellaneous provisions regarding licences.
- 7.—Licence-holder not to sell

## SECTION

- purple-dyed motor-fuel save to permit-holders.
- 8.—Extension of Section 195 Customs and Excise Act, 1939.
- 9.—Penalties.
- 10.—Regulations.
- 11.—Amendment of Schedules to Revenue Act, 1939.
- 12.—Act to be read with Revenue Act.
- 13.—Time of coming into operation.

Be it enacted by the Governor, by and with the advice A.D. 1939. of the Commission of Government, as follows:

1. Section 1 of the Revenue Act, 1939, is hereby amended by adding thereto paragraphs lettered (w) and (x) as follows: **Amendment to Section 1, Revenue Act, 1939; interpretation.**

(w) "sale" or "sell" in reference to gasoline or motor fuel or like hydrocarbon oil means to solicit or receive an order for; to keep or expose for sale; to deliver for value or in any

other way than purely gratuitously; to peddle; to keep with intent to sell; to traffic in; or for any onerous consideration, promised or obtained, directly or indirectly, or under any pretext or by any means whatsoever, to procure or allow to be procured for any other person.

- (x) "premises" means any place, building, warehouse, store or conveyance to which the public has access, and any place of public resort, including any shop or store in which any goods are exposed or stored for sale, as well as any rooms connecting therewith and may include a vessel or boat.

Control of certain colouring in hydrocarbon oils.

2. (1) No person shall, save with the approval of the Board of Customs, import into Newfoundland any gasolene, motor fuel or other hydrocarbon oil coloured with purple dye.

- (2) No person shall mix or cause to be mixed any purple dye with any hydrocarbon oil imported into or being in Newfoundland nor mix or cause or permit to be mixed any hydrocarbon oil coloured with purple dye with any other hydrocarbon oil.

Control of sale of hydrocarbon oils.

3. (1) Gasolene or motor fuel or like hydrocarbon oil shall not be sold, or kept with intent to sell, except in or from premises licensed for the purpose by the Board of Customs; and one sale shall suffice to establish intent to sell.

- (2) A licence fee of two dollars and fifty cents shall be payable annually in advance in respect of such premises at or from which gasolene, motor fuel or like hydrocarbon oil is sold. Such fee shall be payable on the first day of June in every year. Any licence issued before

the 31st day of May, 1940, shall however run from the date of issue to such 31st day of May, 1940.

4. (1) No motor fuel of the kind mentioned in Item 226a of Schedule A to the Revenue Act, 1939, as added by this Act shall be kept, had in charge, possessed or transported by any person whether for himself or for another and whether for reward or gratuitously except—
- Restrictions on dealing in purple-dyed motor fuel.
- (a) in premises licensed by the Board;
  - (b) in the residence or premises of any person holding a permit to purchase, use or possess the same;
  - (c) in the personal custody of a person holding a permit to purchase, use or possess the same; or in the personal custody of the agent either of vendor or of purchaser while in transit between vendor and purchaser.
- (2) No person not licensed or permitted so to do under the provisions of this Act shall import, sell or buy any of the said motor fuel.
5. (1) The owner or user of any vessel or boat (not being a pleasure vessel or boat) owned in Newfoundland may register the same without charge with the Board of Customs for the purpose of obtaining a permit to purchase, use or possess motor fuel of the kind mentioned in Section 4 of this Act, on filling up and forwarding to the Board of Customs an application in such form as they may prescribe, and any fishing boat which at the date of the passing of this Act has already
- Registration of boats and tractors.

been registered under Section 38 of the Revenue Act, 1939, or under Part I of the Merchant Shipping Act, 1894, shall be deemed to be registered for the purpose of this Act.

- (2) The owner or user of any tractor to be used solely in agriculture or in logging and not intended to be run upon or over the highroads, may for the purpose of obtaining a permit to purchase, use or possess motor fuel of the said kind register such tractor with the Board of Customs without charge by filling up and forwarding to the Board an application in such form as they may prescribe.

Miscellaneous provisions regarding licences.

6. (1) The Board of Customs may refuse to grant, or may revoke, any permit, or may refuse to register any premises, vessel, boat, or tractor for the purposes of this Act, without assigning any cause for such refusal or revocation.

- (2) A licence granted by the Board authorising the sale of gasolene or motor fuel or like hydrocarbon oil or a certificate of registration as the owner or user of a vessel, boat or tractor, or a permit to purchase motor fuel of the kind mentioned in Section 4 of this Act shall not be transferable.

- (3) Every licence authorising the sale of gasolene or motor fuel or like hydrocarbon oil at or in respect of any premises shall be kept constantly and permanently exhibited therein.

Licence-holder not to sell purple-dyed motor-fuel save to permit-holders.

7. The holder of a licence in respect of premises at or from which gasolene, motor fuel or like hydrocarbon oil is permitted to be sold shall not sell motor fuel of the kind referred to in Section 4 of this Act to any person not holding a permit to receive the same.

8. The powers vested in the Board of Customs under Section 195 of the Customs and Excise Act, 1939, shall apply in respect of every offence under the Revenue Act, 1939, or under this Act, or of the breach of any regulation made under the authority of the said Act or of this Act.

Extension of  
Section 195,  
Customs and  
Excise Act,  
1939.

9. Every person who shall commit a breach of any of the provisions of this Act or of the regulations made under the authority of this Act shall be liable on summary conviction to a penalty not exceeding \$400, or treble the value of any goods which may be the subject of such breach, whichever is the greater, and in default of payment to imprisonment for a period not exceeding twelve months, and the goods in respect of which such offence has been committed shall be seized and forfeited to the Crown. If the holder of a licence be convicted his licence may be forfeited and the Board of Customs may refuse to grant him a new licence for such period as they may determine.

Penalties.

10. For the better administration of this Act, the Board of Customs may make regulations, which shall be published in the Newfoundland Gazette, governing the importation, storage or sale of any of the oils or products mentioned in Items 225 to 231 inclusive, of Schedule A to the Revenue Act, 1939, as added by this Act, and may by such regulations determine what oils shall be deemed to be included in the expression "like hydrocarbon oils" used in this Act.

Regulations.

11. The several items set forth in the Schedule here- to are hereby substituted for the Items in Schedules A and B to the Revenue Act, 1939, bearing corresponding numbers; or, in the case of New Items, are inserted in their proper numerical places.

Amendment of  
Schedules to  
Revenue Act,  
1939.

Act to be read with Revenue Act.

12. This Act shall be read with the Revenue Act, 1939, as if it were part thereof.

Time of coming into operation.

13. This Act shall come into operation at midnight on the 21st day of May, 1939.

## THE SCHEDULE TO THIS ACT

## AMENDMENTS TO SCHEDULE A

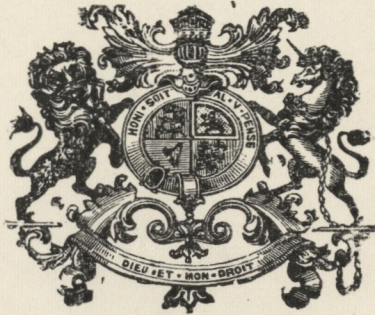
Item No.	Class or Description of Goods	Rates of Duty			
		Full	Inter-mediate	Preferential	
225	<b>Gasolene and motor spirit, N.E.S.,</b> when imported or brought into the undermentioned ports in the Avalon Peninsula or such other ports as the Board of Customs may from time to time determine, viz:— St. John's, Bay Bulls, Cape Broyle, Ferryland, Trepassey, St. Mary's, Argentia, Holyrood, Bell Island, Bay Roberts, Harbour Grace, Carbonear and Old Perlican . . . . .	per gal.	\$0.13	\$0.13	\$0.13
226	<b>Gasolene and motor spirit, N.E.S.,</b> when imported or brought into ports other than ports enumerated in the immediately preceding item	per gal.	\$0.11	\$0.11	\$0.11
<b>New Item</b> 226a	<b>Motor fuel, viz:</b> light hydrocarbon oil of low octane classification . . . coloured with purple dye . . . . .	per gal.	\$0.01	\$0.01	\$0.01
229	<b>Crude petroleum and fuel oil, N.E.S.</b>	per gal.	\$0.01	\$0.01	\$0.01
<b>New Item</b> 229a	<b>Bunker fuel, a hydrocarbon oil product, unsuitable for use in internal combustion engines and requiring artificial heating before consumption . . . . .</b>	per brl. of 35 gals.	\$0.23	\$0.23	\$0.23

AMENDMENTS TO SCHEDULE B.

Item No.	Goods	When Subject to Drawback, etc.	Proportion of Duty payable as Drawback, etc.
D1330a	<b>Gasolene and motor spirit, N.E.S.</b>	imported or brought into and duty paid at the ports at the rates of duty specified in Tariff Item No. 225 and removed as merchandise to other parts of the country; subject to regulations made by the Board of Customs.	2c. per gallon to the importer of the goods.
D1330b	<b>Gasolene and motor spirit, N.E.S.</b>	used on board a registered fishing boat, and in compliance with Section 38 of this Act.	100% of the net duty paid.



## NEWFOUNDLAND



## AN ACT TO AMEND THE REVENUE ACT, 1939.

## SECTION

1.—Amendment Item 598  
Schedule A of Tariff.

## SECTION

2.—Amendment Item D 1314  
Schedule B of Tariff.

[8th April, 1939]

Be it enacted by the Governor, by and with the advice of A.D. 1939.  
the Commission of Government, as follows:—

1. Item 598 in Schedule A to the Revenue Act, 1939, Amendment  
is hereby amended by striking out the word “about”. Item 598  
Schedule A of  
Tariff.

2. Item D 1314 in Schedule B to the said Act is Amendment  
hereby amended by striking out the full stop after the Item D 1314  
words “fuel oil” in the third column of the said Item and Schedule B of  
inserting in lieu thereof the following: “(not being ves-  
sels deemed by the Commissioner for Finance to be sealing  
vessels)”.  
Tariff.