

**REPEALED BY THE LICENCE IN LIEU OF BUSINESS TAX BY-LAW NO. 122/2003  
JULY 23, 2003**

***CONSOLIDATION UPDATE: DECEMBER 11, 2002***

**THE CITY OF WINNIPEG**

**LICENCE IN LIEU OF BUSINESS TAX BY-LAW  
NO. 201/72**

**A By-law of THE CITY OF WINNIPEG to impose  
a licence fee in lieu of business tax on certain  
persons.**

THE CITY OF WINNIPEG, in Council assembled, enacts as follows:

- 1(1) Every person who, in carrying on a business for the preponderant purpose of earning a profit,
    - (a) occupies premises for which the City Assessor finds it impractical to determine the annual rental value; or
    - (b) does not occupy premises for the purpose of carrying on business; shall take out an annual licence from the City and shall pay an annual licence fee therefor.
  - 1(2) The licence fee shall be \$135. per year, except that where the person carrying on the business is registered with a qualified organization for the physically handicapped or disabled the licence fee shall be \$13. per year.
  - 1(3) Notwithstanding any provision of this By-law, no licence fee shall be payable under this By-law by any person for any year and for any premises in respect of which a business assessment has been made.
  - 1(4) Notwithstanding any provision of this By-law, this By-law shall not apply to a business exempt from business assessment."  
*amended 8162/2002*
2. Each licence shall be issued for a calendar year, or the portion thereof remaining on the date it is issued, and the license fee shall be payable without deduction for the portion of the year that has elapsed; provided however that only one-half of the licence fee shall be payable for any year where such a licence

- a) becomes required on or after the first day of July of any year; or,
- b) ceases to be required on or before the first day of July of any year.  
*amended 6917/96*

2.1 (1) Subject to subsection (2), a person who fails to comply with subsection 1(1) of this By-law, is guilty of an offence and is liable on summary conviction to the following penalties, which shall not exceed \$5,000.00:  
*amended 8162/2002*

- (a) for a first offence, to a fine that is not less than the applicable annual licence fee;
  - (b) for a second offence, to a fine that is not less than two times the applicable annual licence fee;
  - (c) for a third or subsequent offence, to a fine that is not less than three times the applicable annual licence fee.
- (2) Where the annual licence fee is less than \$50.00, the fine prescribed pursuant to subsection (1) shall not be less than \$50.00.  
*added 7456/99 (2.1(1) - (2) inclusive)*

3. All by-laws and resolutions relating to the imposition of a license fee in lieu of business tax on persons carrying on a trade whether or not such persons occupy premises for the purpose of such trades, heretofor passed and continued in force pursuant to the provisions of *The City of Winnipeg Act*, to the extent that they are inconsistent herewith, shall cease to have effect, and in particular, but not so as to restrict the generality of the foregoing, the following by-laws of the former area municipalities are hereby repealed:

The City of Winnipeg By-law No. 15313  
The City of St. Boniface By-law No. 4456  
The City of St. Vital By-law No. 7660  
The City of St. James-Assiniboia By-law No. 7376  
The City of Transcona By-law No. 43/62

4. This By-law shall come into force and take effect on the first day of January, 1973.

5. This By-law shall be referred to as the **"Licence in Lieu of Business Tax By-law"**.  
*added 8162/2002*

**DONE AND PASSED** in Council assembled, this 20<sup>th</sup> day of September, 1972.