THE CITY OF WINNIPEG

BY-LAW NO. 122/2003

A By-law of the City of Winnipeg to impose a licence in lieu of business tax on certain businesses.

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

Short title

1 This By-law shall be referred to as the "Licence in Lieu of Business Tax By-law".

Licence in lieu of business tax imposed

2(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 the business

must obtain a licence in lieu of business tax from the City for each year or portion of each year in which the person carries on the business and, subject to the provisions of this By-law, must pay a fee for the licence as set out in this By-law.

Scope of licence in lieu clarified

2(2) Notwithstanding subsection (1), no person is required to obtain a licence in lieu of business tax in any year

(a) for any premises in respect of which a business assessment has been made; or

(b) for any business that is exempt from business assessment.

Fee for licence in lieu of business tax

3(1) Subject to the provisions of this By-law, the fee for a licence in lieu of business tax is $135.00 for a calendar year.

Partial year payment

3(2) Where a licence in lieu of business tax becomes required or ceases to be required during the course of a calendar year, the fee payable shall be proportionately reduced by the number of complete months for which it is not required.

No fee payable

4 Notwithstanding any other provision of this By-law, no licence fee for the current year is payable in respect of a business by a person to whom subsection 2(1) otherwise applies if that person provides to the Chief Licence Inspector

(a) a duly executed declaration in the form set out as Schedule "A" to this By-law declaring that

(i) the person is an individual who has a severe and prolonged mental or physical impairment which entitles him or her to receive the disability credit under The Income Tax Act (Canada) and Regulations; or

(ii) the business to which section 2 would otherwise apply earned less than $5000.00 in gross revenue for the preceding calendar year; and

(b) a written consent authorizing the Canada Customs and Revenue Agency to release information to the City or its employees sufficient to confirm the statements contained in the declaration.

Licence fee payable on January 1

5(1) A licence fee under this By-law is due and owing on January 1 of each year or, where a licence in lieu of business tax becomes required during the course of a calendar year, on the date that it becomes required.

Penalty for late payment

5(2) Interest at the rate of 5% of the total fee or $5.00, whichever is greater, shall be added as a penalty for each month or portion of a month that a licence fee remains unpaid.

Penalty for failing to obtain licence

6(1) In addition to any penalty imposed under subsection 5(2), a person who fails to obtain a licence as required by this By-law is guilty of an offence and liable on summary conviction to the following penalties:

(a) for a first offence, to a minimum fine of at least the amount of the applicable annual licence fee;

(b) for a second offence, to a minimum fine of at least double the amount of the applicable licence fee; and

(b) for a third or subsequent offence, to a minimum fine of at least triple the amount of the applicable licence fee;

to a maximum of $5000.00.

Penalty for providing false information

6(2) A person who provides a false declaration or false information under this By-law is guilty of an offence and is subject to a minimum fine of $500.00 and a maximum fine of $5000.00 or six months imprisonment or both a fine and imprisonment.

Repeal of By-law No. 201/72

7 The Licence in Lieu of Business Tax By-law No. 201/72 is repealed.

Transition

8 Notwithstanding section 7, a licence obtained in compliance with the Licence in Lieu of Business Tax By-law No. 201/72 remains valid until its expiration date.

Transitional refund

9 A licence fee shall be refunded to a person who

(a) obtained a licence in compliance with the Licence in Lieu of Business Tax By-law No. 201/72 for the year 2003;

(b) qualifies under section 4 to pay no fee for 2003; and

(c) has applied for the refund prior to December 31, 2003.

Administration and enforcement

10 The Chief Licence Inspector of the City of Winnipeg and his or her delegates are authorized to administer and enforce this By-law and, for those purposes, have the powers of a "designated employee" under The City of Winnipeg Charter.

Coming into force

11 This By-law is effective as of January 1, 2003.

DONE AND PASSED, in Council assembled, this day of July, 2003.

_____
Mayor

_____
City Clerk

Approved as to content:

_____
Director of Community Services

Certified as to form:

_____
for City Solicitor/Manager of
Legal Services

SCHEDULE "A"

STATUTORY DECLARATION

IN THE MATTER OF
THE LICENCE IN LIEU OF BUSINESS TAX
BY-LAW NO. 122/2003

I, _____(provide full name),
of _____ (address)
in the _____ (city or town) in the Province of Manitoba,

MAKE OATH AND SAY AS FOLLOWS:

In the year 20___ I (was / will be) engaged in business for the preponderant purpose of earning a profit and

☐ I have a severe and prolonged mental or physical impairment which entitles me to receive the Disability Credit under The Income Tax Act (Canada) and Regulations; **or**

☐ in the previous year, 20_____, gross (total) revenues from the aforesaid business did not exceed $5000.

I understand that, if this information should be false, I may be subject to prosecution for an offence under the Licence in Lieu of Business Tax By-law as well as a criminal offence under the Canadian *Criminal Code*.

Sworn or affirmed before me this _____ day)
of _____ in the year 20___ in the)
City of Winnipeg in the Province of Manitoba.)
)
)
_____)
A (Commissioner of Oaths / Notary Public)
in and for the Province of Manitoba. My
commission expires on
_____.

_____