

The Timber Taxation Act

being

Chapter 33 of *The Revised Statutes of Saskatchewan, 1920*
(assented to November 10, 1920).

NOTE:

This consolidation is not official. Amendments have been incorporated for convenience of reference and the original statutes and regulations should be consulted for all purposes of interpretation and application of the law. In order to preserve the integrity of the original statutes and regulations, errors that may have appeared are reproduced in this consolidation.

Table of Contents

1	Short title
2	Persons owning timber areas to pay tax
3	Minimum tax
4	Exemption
5	Remission or rebate
6	Remission or rebate
7	Application of <i>Corporations Taxation Act</i>
8	Interpretation

CHAPTER 33

An Act to provide for the Taxation of Persons Holding or Operating Timber Areas

Short title

1 This Act may be cited as *The Timber Taxation Act*.

R.S.S. 1920, c.33, s.1.

Persons owning timber areas to pay tax

2 Every person who owns controls or occupies any timber area or timber berth in Saskatchewan by reason of any title, deed, lease, license, agreement or otherwise shall, subject to the provisions hereinafter contained, pay a tax of one cent for every acre of land comprised within the limit of such timber area or timber berth.

1917 (sess. 2), c.5, s.1; R.S.S. 1920, c.33, s.2.

Minimum tax

3 The tax payable by any such person shall not be less than twenty-five dollars.

1917 (sess. 2), c.5, s.2; R.S.S. 1920, c.33, s.3.

Exemption

4 Upon the production of satisfactory evidence, the Lieutenant Governor in Council may declare that any such person shall be exempt from the above tax in whole or in part as to any area which is shown to be held under permit for the purpose of cutting timber or cordwood for settlers' use.

1917 (sess. 2), c.5, s.3; R.S.S. 1920, c.33, s.4.

Remission or rebate

5 Upon the production of satisfactory evidence in such form as the Provincial Secretary may direct with respect to the plant and operations of any person manufacturing lumber in Saskatchewan or elsewhere, from trees cut on any such timber area or timber berth, the Lieutenant Governor in Council may remit or rebate to the person such portion of the tax as may be deemed advisable not exceeding one-half of one cent per acre.

1917 (sess. 2), c.5, s.4; 1919-20, c.6, s.2;
R.S.S. 1920, c.33, s.5.

Remission or rebate

6 The Lieutenant Governor in Council may at any time and from time to time grant a remission or rebate to any person manufacturing lumber from trees cut on any timber area or timber berth in Saskatchewan, of all sums paid or payable over and above one-half of one cent per acre in respect of the years 1913, 1914 and 1915 or any of them.

1917 (sess. 2), c.5, s.5; R.S.S. 1920, c.33, s.6.

Application of *Corporations Taxation Act*

7 In so far as applicable, sections 19, 20, 22, 23, 24, 25, 26, 27, 33, 34 and 35 of *The Corporations Taxation Act* shall apply to the taxes imposed by this Act and to the persons liable to pay them.

1917 (sess. 2), c.5, s.6 (redrawn); R.S.S. 1920,
c.33, s.7.

Interpretation

8 In this Act the expression “**person**” includes firm and corporation, and in the sections of *The Corporations Taxation Act* above referred to the expression “**company**” shall bear the same meaning for the purposes of this Act as it does for the purposes of the said Act.

1917 (sess. 2), c.5, s.7; R.S.S. 1920, c.33, s.7.