Penalties for short payments, or not making payments.

10. (1) If the taxpayer pays as any instalment less than one-quarter of the tax as estimated by him or should he fail to make any payment at the time of filing his return or at the time when any instalment should be paid, he shall pay in addition to all other penalties a penalty of five dollars or one-quarter of the amount of the tax unpaid, whichever is the greater.

Notice of assessment.

Payment of additional amounts found to be due.

After examination of the taxpayer's return, the Minister shall send a notice of assessment to the taxpayer, verifying or altering the amount of the tax as estimated by him in his return. Any additional tax found due over the estimated amount shall be paid within thirty days from the date of the mailing of the notice of assessment. If the additional amount is not paid within the said thirty days, then the taxpayer shall pay a penalty of five dollars or one-quarter of the amount unpaid, whichever is the greater.

Demand for payment if taxpayer is leaving Canada.

Seizure of goods upon non-payment.

Certificate to authorize seizure

*(2) The Minister, if he suspects that the taxpayer is about to leave Canada may, for that or any other reason, by registered letter addressed to the taxpayer, demand payment of all taxes, penalties and accrued interest for which the taxpayer is liable, and the same shall be paid within ten days from the date of mailing of such registered letter, notwithstanding any other provisions in this Act contained. Non-payment of the said tax within the specified time shall render the goods of the taxpayer liable to seizure by the sheriff of the city, county or district in which the goods of the taxpayer are situate. A certificate of non-compliance with any such demand, signed by the Commissioner of Taxation, setting forth the particulars of the demand and placed in the hands of the sheriff, shall be sufficient authority for him to seize sufficient of the goods of the taxpayer to meet the said demand.

Sale.

The sale of such goods and the disposition of the monies realized shall be conducted in the manner prescribed by the law of the province in which the goods are situate as if the seizure were made under a writ of execution issued out of the Superior Court of the said province.

Minister not bound by returns

(2) The Minister shall not be bound by any return or information supplied by or on behalf of a taxpayer, and notwithstanding such return or information, or if no return has been made, the Minister may determine the amount of the tax to be paid by any person.

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*Editor's Note.—Parliament added this new subsection in 1920 and gave it the number (2), but let the old subsection (2) stay unchanged. As there are now two rival "Subsections (2)," care should be taken, when referring to either, to show clearly which is meant.