

1982

c 17 Tobacco Tax Amendment Act, 1982

Ontario

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Bibliographic Citation

Tobacco Tax Amendment Act, 1982, SO 1982, c 17

Repository Citation

Ontario (1982) "c 17 Tobacco Tax Amendment Act, 1982," *Ontario: Annual Statutes*: Vol. 1982, Article 19.

Available at: http://digitalcommons.osgoode.yorku.ca/ontario_statutes/vol1982/iss1/19

CHAPTER 17

An Act to amend the Tobacco Tax Act

Assented to June 25th, 1982

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

- 1.—(1) Subsection 2 (1) of the *Tobacco Tax Act*, being chapter 502 of the Revised Statutes of Ontario, 1980, as re-enacted by the Statutes of Ontario, 1981, chapter 4, section 2, is repealed and the following substituted therefor: s. 2 (1), re-enacted

(1) Every consumer shall pay to Her Majesty in right of Ontario a tax at the rate of, Tax on consumers

- (a) 40 per cent of the taxable price per cigarette on every cigarette purchased by him;
- (b) 40 per cent of the taxable price per gram on every gram or part thereof of any tobacco, other than cigarettes or cigars, purchased by him; and
- (c) 45 per cent of the price at retail of every cigar that is purchased by him, provided that where the application of such rate of tax produces a fraction of a cent, the fraction shall be counted as one full cent.

(2) Section 2 of the said Act is amended by adding thereto the following subsection: s. 2, amended

(5) Where a person designated a collector under this Act or the regulations has made an assignment of his book debts, whether by way of specific or general assignment, or in any other manner disposes of his present or future right to collect his book debts, such assignment does not include that portion of the book debts that the collector, as agent for the Minister, charged the person to whom he sold the tobacco as tax under this Act, and any assignee or any other person who collects the book debts shall be deemed to be a collector under the Act and shall collect, remit and account under the Act and the regulations for the unassigned portion. Assignment of book debts

s. 8 (3) (a),
re-enacted

2.—(1) Clause 8 (3) (a) of the said Act is repealed and the following substituted therefor:

(a) \$2,000; or

s. 8,
amended

(2) Section 8 of the said Act is amended by adding thereto the following subsection:

Allowance
for loss
due to
shrinkage

(4) Where a collector designated under this Act or the regulations collects and transmits to the Treasurer the tax imposed by this Act, he may be paid an allowance in respect of loss of tobacco due to undetermined causes not greater than .1 per cent of the amount of tax so collected and transmitted and a collector may deduct such allowance from the amount otherwise to be transmitted to the Treasurer in accordance with this Act and the regulations.

Commence-
ment

3.—(1) This Act, except sections 1 and 2, comes into force on the day it receives Royal Assent.

Idem

(2) Subsection 2 (1) shall be deemed to have come into force on the 1st day of April, 1982.

Idem

(3) Section 1 shall be deemed to have come into force on the 14th day of May, 1982.

Idem

(4) Subsection 2 (2) comes into force on the 1st day of June, 1982.

Short title

4. The short title of this Act is the *Tobacco Tax Amendment Act, 1982*.