

1983

c 37 Income Tax Amendment Act, 1983

Ontario

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CHAPTER 37

An Act to amend the Income Tax Act*Assented to June 9th, 1983*

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

1. The *Income Tax Act*, being chapter 213 of the Revised Statutes of Ontario, 1980, is amended by adding thereto the following section: s. 2a,
enacted

2a. Every individual whose taxable income exceeds the amount prescribed for the purposes of subsection 6 (2) for the 1983 or 1984 taxation year shall, in addition to the income tax otherwise payable by him under this Act, pay, Temporary
surcharge

- (a) in respect of the 1983 taxation year, a tax of 2.5 per cent; and
- (b) in respect of the 1984 taxation year, a tax of 5 per cent,

of the tax that exceeds the amount prescribed for the purposes of this section and that is payable by him under the provisions of this Act, other than this section, before any deduction authorized by subsection 3 (8) or section 7.

2. Clause 3 (5) (k) of the said Act, as enacted by the Statutes of Ontario, 1981, chapter 13, section 1, is repealed and the following substituted therefor: s. 3 (5) (k),
re-enacted

- (k) 48 per cent in respect of the 1982 and subsequent taxation years.

3. This Act shall be deemed to have come into force on the 1st day of January, 1983. Commence-
ment

4. The short title of this Act is the *Income Tax Amendment Act, 1983*. Short title

