

1986

c 1 Retail Sales Tax Amendment Act, 1986 (No. 1)

Ontario

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Bibliographic Citation

Retail Sales Tax Amendment Act, 1986 (No. 1), SO 1986, c 1

Repository Citation

Ontario (1986) "c 1 Retail Sales Tax Amendment Act, 1986 (No. 1)," *Ontario: Annual Statutes*: Vol. 1986, Article 3.

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CHAPTER 1

An Act to amend the Retail Sales Tax Act

Assented to January 6th, 1986

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

1. Subsection 2 (10) of the *Retail Sales Tax Act*, being chapter 454 of the Revised Statutes of Ontario, 1980, as re-enacted by the Statutes of Ontario, 1981, chapter 38, section 1, is amended by inserting after “subsection 16 (8)” in the first line “subsection 16a (3)”.

2. The said Act is amended by adding thereto the following section:

2a.—(1) Where tangible personal property is sold in Ontario and within thirty days of the date of the sale the tangible personal property is taken out of Ontario to be used permanently outside Ontario and the Minister is satisfied that such is the case, the Minister may rebate the tax collected at the time of sale, but no rebate shall be made where the rebate claimed is an amount less than \$7, and no interest shall be paid on the rebate.

Rebate of tax on tangible personal property taken out of Ontario

(2) The Minister may, upon receipt of evidence satisfactory to the Minister, rebate to a person who is not a resident of Ontario the tax paid on the lodging portion of transient accommodation occupied by that person on or after the 16th day of May, 1984, but no interest shall be paid on the rebate.

Rebate of tax on transient accommodation

(3) Where the transient accommodation referred to in subsection (2) has been supplied pursuant to the American plan, modified American plan or other arrangement that combines the provision of lodging and prepared food products at a single price, the Minister may rebate to the person with respect to the provision of the transient accommodation,

Idem

- (a) where one meal has been included in the price of the transient accommodation, 90 per cent of the tax paid;

- (b) where two meals have been included in the price of the transient accommodation, 70 per cent of the tax paid; or
- (c) where three or more meals have been included in the price of the transient accommodation, 60 per cent of the tax paid,

but no interest shall be paid on the rebate.

Application
for rebate

(4) An application for a rebate under this section shall be made in writing and shall set out such information as the Minister may require to determine the eligibility of the applicant for the rebate claimed.

Time for
making
application

(5) No rebate shall be made under this section unless the application therefor is made within three years after the payment of the tax in respect of which the rebate is claimed.

3.—(1) Paragraph 1 of subsection 5 (1) of the said Act, as re-enacted by the Statutes of Ontario, 1982, chapter 36, section 3, is repealed and the following substituted therefor:

1. food products for human consumption except,
 - (a) candies, confections, snack foods and soft drinks, other than soft drinks sold with prepared food products from an eating establishment, as defined by the Minister, at a total price for all soft drinks and prepared food products sold as part of the transaction that does not exceed one dollar, and
 - (b) prepared food products purchased from an eating establishment, as defined by the Minister, the price of which exceeds one dollar.

(2) The said subsection 5 (1), as amended by the Statutes of Ontario, 1981, chapter 38, section 2, 1982, chapter 36, section 3, 1983, chapter 27, section 4, 1983, chapter 48, section 1 and 1983, chapter 81, section 1, is further amended by adding thereto the following paragraphs:

29. feminine hygiene products that are tampons, sanitary pads or sanitary belts;
30. child restraint systems described in subsection 6 (2) and clause 6 (3) (a) of Regulation 485 of Revised Regulations of Ontario, 1980.

(3) Paragraph 61a of subsection 5 (1) of the said Act, as enacted by the Statutes of Ontario, 1983, chapter 27, section 4, is repealed.

4. Section 6 of the said Act is amended by adding thereto the following subsections:

(3) Subsection 2 (1) does not apply to the consumption or use by a person of tangible personal property acquired from the person's spouse or former spouse where the acquisition is the result of the breakdown or dissolution of the marriage of the person and the spouse or former spouse and is in satisfaction of the person's rights under the *Family Law Reform Act*.

Exemption
on marriage
breakdown

R.S.O. 1980,
c. 152

(4) In subsection (3), "spouse" has the meaning given to that expression by clause 14 (b) of the *Family Law Reform Act*.

Definition

5. Section 10 of the said Act is amended by inserting after "sale" in the third line "or at the time of the payment of a price of admission, or at the time of the promotional distribution of an admission".

6. Subsection 16a (3) of the said Act, as enacted by the Statutes of Ontario, 1983, chapter 27, section 7, is amended by adding at the commencement thereof "Subject to being vacated or varied on objection or appeal and subject to reassessment".

7.—(1) Subsection 22 (1) of the said Act is amended by striking out "16 or 17" in the second line and inserting in lieu thereof "16, subsection 16a (1) or section 17".

(2) The said subsection 22 (1) is further amended by striking out "ninety" in the third line and inserting in lieu thereof "180".

8. Subsection 23 (7) of the said Act is repealed and the following substituted therefor:

(7) The time within which a notice of objection or a notice of appeal is to be served may be extended by the Minister if application for extension is made,

Extension
of time

(a) in respect of a notice of objection under subsection 22 (1),

(i) before the expiration of the time allowed under that subsection for service of notice of the objection, or

(ii) within one year from the day of mailing or delivery by personal service of the notice of assessment or statement of disallowance that is the subject of the objection where the person wishing to make objection furnishes to the Minister an explanation satisfactory to the Minister that explains why the notice of objection could not be served in accordance with subsection 22 (1); or

(b) in respect of a notice of appeal, before the expiration of the time allowed under subsection (1) of this section for the service of the notice of appeal.

9. Section 24 of the said Act, as amended by the Statutes of Ontario, 1982, chapter 36, section 8, is further amended by inserting after “subsection 16 (8)” in the seventeenth line “subsection 16a (3)”.

10. Subsection 29 (4) of the said Act is repealed.

11. Subsection 33 (2) of the said Act is amended by inserting after “16” in the fourth line “16a”.

12. Section 35 of the said Act, as amended by the Statutes of Ontario, 1983, chapter 27, section 13, is further amended by adding thereto the following subsection:

(1a) Where the Minister considers it advisable to do so, the Minister may accept security for the payment of taxes in any form that the Minister considers satisfactory.

13. Clause 45 (2) (j) of the said Act, as enacted by the Statutes of Ontario, 1983, chapter 27, section 16, is repealed.

14.—(1) This Act, except subsection 7 (2) and section 8, comes into force on the day following the day it receives Royal Assent.

(2) Subsection 7 (2) and section 8 shall be deemed to have come into force on the 15th day of February, 1984.

15. The short title of this Act is the *Retail Sales Tax Amendment Act, 1986*.

Security
for tax

Commence-
ment

Idem

Short title