

1987

## c 26 Retail Sales Tax Amendment Act, 1987

Ontario

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## CHAPTER 26

**An Act to amend the Retail Sales Tax Act**

*Assented to June 29th, 1987*

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

**1.**—(1) Paragraph 1 of subsection 5 (1) of the *Retail Sales Tax Act*, being chapter 454 of the Revised Statutes of Ontario, 1980, as re-enacted by the Statutes of Ontario, 1986, chapter 1, section 3 and amended by 1986, chapter 66, section 4, is further amended by,

- (a) striking out “two dollars” in the seventh line of clause (a) and inserting in lieu thereof “four dollars”; and
- (b) striking out “two dollars” in the third line of clause (b) and inserting in lieu thereof “four dollars”.

(2) Paragraph 38 of the said subsection 5 (1), as re-enacted by the Statutes of Ontario, 1982, chapter 36, section 3 and amended by 1983, chapter 27, section 4, is further amended by striking out “physically handicapped” in the second line and inserting in lieu thereof “persons with a physical disability”.

**2.** Subsection 16 (5) of the said Act is amended by inserting after “mail” in the first line “or personal service”.

**3.** Subsection 16a (1) of the said Act, as enacted by the Statutes of Ontario, 1983, chapter 27, section 7, is amended by inserting after “30 (1)” in the second line “(1a)”.

**4.** Subsection 17 (5) of the said Act, as amended by the Statutes of Ontario, 1983, chapter 27, section 8, is further amended by striking out “at a sale in Ontario” in the first line.

**5.** Subsection 18 (1) of the said Act is amended by inserting after “mailing” in the second line “or personal service”.

**6.—(1)** Subsection 30 (1) of the said Act, as amended by the Statutes of Ontario, 1983, chapter 27, section 10, is further amended by striking out “or who fails to remit with his return the amount of taxes collectable or payable by him as shown therein” in the second, third and fourth lines.

**(2)** Section 30 of the said Act, as amended by the Statutes of Ontario, 1983, chapter 27, section 10, is further amended by adding thereto the following subsection:

Penalty for  
default in  
remitting tax

**(1a)** Every vendor who fails to remit with his or her return the amount of taxes collectable or payable by the vendor as shown therein, shall pay a penalty of,

- (a) an amount equal to 10 per cent of the tax he or she failed to remit if the amount of such tax is less than \$10,000; or
- (b) \$1,000, if the amount of such tax is \$10,000 or more.

Commence-  
ment

**7.—(1)** This Act, except section 1, comes into force on the day it receives Royal Assent.

Idem

**(2)** Section 1 shall be deemed to have come into force on the 1st day of June, 1987.

Short title

**8.** The short title of this Act is the *Retail Sales Tax Amendment Act, 1987*.