

1980

c 287 Ministry of Revenue Act

Ontario

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CHAPTER 287

Ministry of Revenue Act

1. In this Act,

Interpretation

(a) "Minister" means the Minister of Revenue;

(b) "Ministry" means the Ministry of Revenue. R.S.O. 1970, c. 119, s. 1; 1972, c. 1, s. 1.

2. The ministry of the public service known as the Ministry of Revenue, is continued. 1972, c. 1, s. 88 (2); 1972, c. 1, ss. 1, 2. Ministry continued

3. The Minister shall preside over and have charge of the Ministry. R.S.O. 1970, c. 119, s. 3; 1972, c. 1, s. 1. Minister to have charge

4. The Minister is responsible for the administration of this Act, any Acts that are assigned to him by the Legislature or by the Lieutenant Governor in Council, and the following Acts: Minister's Acts

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| 1. <i>Corporations Tax Act.</i> | R.S.O. 1980, c. 97 |
| 2. <i>Gasoline Tax Act.</i> | R.S.O. 1980, c. 186 |
| 3. <i>Income Tax Act.</i> | R.S.O. 1980, c. 213 |
| 4. <i>Land Transfer Tax Act.</i> | R.S.O. 1980, c. 231 |
| 5. <i>Motor Vehicle Fuel Tax Act.</i> | R.S.O. 1980, c. 300 |
| 6. <i>The Motor Vehicle Fuel Tax Act, 1965.</i> | 1965, c. 76 |
| 7. <i>Race Tracks Tax Act.</i> | R.S.O. 1980, c. 428 |
| 8. <i>Retail Sales Tax Act.</i> | R.S.O. 1980, c. 454 |
| 9. <i>The Succession Duty Act.</i> | R.S.O. 1970, c. 449 |
| 10. <i>Tobacco Tax Act.</i> R.S.O. 1970, c. 119, s. 4, <i>revised.</i> | R.S.O. 1980, c. 502 |

5.—(1) The Lieutenant Governor in Council shall appoint a Deputy Minister of Revenue as deputy head of the Ministry. Deputy Minister

Deputy
Minister's
duties

(2) Under the direction of the Minister, the Deputy Minister of Revenue shall perform such duties as the Minister may assign to him. R.S.O. 1970, c. 119, s. 5; 1972, c. 1, s. 1.

Officers
and staff
R.S.O. 1980,
c. 418

6. There shall be appointed under the *Public Service Act* such other officers, clerks and servants as the Minister considers necessary for the proper conduct of the business of the Ministry. R.S.O. 1970, c. 119, s. 6; 1972, c. 1, s. 1.

Seal

7.—(1) The Lieutenant Governor in Council may authorize a seal for the Minister.

Idem

(2) The seal may be reproduced by engraving, lithographing, printing or any other method of mechanical reproduction, and when so reproduced has the same force and effect as if manually affixed. R.S.O. 1970, c. 119, s. 7.

Interpre-
tation

8.—(1) In this section,

(a) "penalty" includes any forfeiture or pecuniary penalty imposed or authorized to be imposed by any Act of the Legislature for any contravention of the laws relating to the collection of the revenue or to the management of any public work producing toll or revenue, notwithstanding that part of such forfeiture or penalty is payable to any other person;

(b) "tax" includes any tax, impost, duty or toll payable to Her Majesty, imposed or authorized to be imposed by any Act of the Legislature.

Remission
of taxes,
etc.

(2) Notwithstanding any other Act, the Lieutenant Governor in Council, on the recommendation of the Minister, may, if he considers it in the public interest, remit any tax, fee or penalty.

Idem,
may be
partial,
etc.

(3) A remission under this section may be total or partial, conditional or unconditional, and may be granted,

(a) before, after or pending any suit or proceeding for the recovery of the tax, fee or penalty in respect of which it is granted;

(b) before or after any payment thereof has been made or enforced by process or execution; or

(c) in the case of a tax or fee, in any particular case or class of case and before the liability therefor arises.

(4) A remission under this section may be granted,

Idem.
form of

(a) by forbearing to institute a suit or proceeding for the recovery of the tax, fee or penalty in respect of which the remission is granted;

(b) by delaying, staying or discontinuing any suit or proceeding already instituted;

(c) by forbearing to enforce, staying or abandoning any execution or process upon any judgment;

(d) by the entry of satisfaction upon any judgment; or

(e) by repaying any sum of money paid to or recovered by the Minister for the tax, fee or penalty.

(5) Where a remission is granted under this section subject to a condition and the condition is not performed, it may be enforced or all proceedings may be had as if there had been no remission.

Idem.
conditional

(6) A conditional remission, upon performance of the condition, and an unconditional remission, have effect as if the remission was made after the tax, fee or penalty in respect of which it was granted had been sued for and recovered.

Effect of
conditional
remission

(7) Remissions granted under this or any other Act may be paid out of the Consolidated Revenue Fund.

Payments

(8) A statement of each remission of \$1,000 or more granted under this section shall be reported to the Legislature in the public accounts.

Report

(9) Where a penalty imposed by any law relating to the revenue has been wholly and unconditionally remitted under this section, the remission has the effect of a pardon for the offence for which the penalty was incurred, and thereafter the offence has no legal effect prejudicial to the person to whom the remission was granted. R.S.O. 1970, c. 119, s. 8.

Remission
has effect
of pardon

9. The Lieutenant Governor in Council may make regulations,

Regulations

(a) authorizing or requiring the Deputy Minister of Revenue or any officer of the Ministry to exercise any power or perform any duty conferred or imposed upon the Minister by this or any Act;

(b) respecting any matter necessary or advisable to carry out effectively the intent and purpose of this Act. R.S.O. 1970, c. 119, s. 9; 1972, c. 1, s. 1.

Interpre-
tation

10.—(1) In this section, “Treasurer of Ontario” means the Treasurer of Ontario who presided over and administered the Treasury Department before the 23rd day of July, 1968.

Assessments
not affected

(2) This Act does not impair or prejudicially affect any assessment of tax made by the Treasurer of Ontario or authorized officer of the Treasury Department pursuant to any Act mentioned in section 4 of *The Department of Revenue Act, 1968*.

1968, c. 29

Rights not
affected

(3) Nothing in this Act impairs or prejudicially affects any rights given to a person under any Act mentioned in section 4 of *The Department of Revenue Act, 1968* before the 23rd day of July, 1968.

Property
vested in
Minister

(4) Where any security, obligation, covenant or any interest in real or personal property was given to the Treasurer of Ontario by virtue of his office pursuant to any Act mentioned in section 4 of *The Department of Revenue Act, 1968*, the security, obligation, covenant, and any right of action in respect thereto, and all the interest in real or personal property vests, subject to the same trusts as they were respectively subject to, in the Minister and may be proceeded on by action or in any other manner, or may be assigned, transferred or discharged, in the name of the Minister. R.S.O. 1970, c. 119, s. 10.