

1981

c 11 Gasoline Tax Amendment Act, 1981

Ontario

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CHAPTER 11

An Act to amend the Gasoline Tax Act

Assented to June 26th, 1981

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

1. Section 1 of the *Gasoline Tax Act*, being chapter 186 of the Revised Statutes of Ontario, 1980, is amended by adding thereto the following clause: s. 1,
amended

(ja) “taxable price per litre” of any grade or type of gasoline designated by the Minister means the price per litre from time to time prescribed by the Minister as the taxable price per litre of that grade or type of gasoline for such period of time as the Minister may prescribe, and in determining the taxable price per litre of any grade or type of gasoline, the Minister shall use the median price obtained by him from such periodic sampling as he considers appropriate of the retail prices (excluding the tax imposed by this Act) of gasoline in such part or parts of Ontario as he shall direct a sample to be taken, provided that no change in the taxable price per litre of gasoline from time to time in effect shall come into force until at least two days after the filing of a regulation prescribing a different taxable price per litre of any grade or type of gasoline.

2. Subsections 2 (1) and (2) of the said Act are repealed and the following substituted therefor: s. 2 (1, 2),
re-enacted

(1) Every purchaser of gasoline shall, for all gasoline purchased, or delivery of which is received, by him, pay to the Treasurer a tax at the rate of 20 per cent of the taxable price per litre applicable to the grade or type of gasoline so purchased or delivered, and until a taxable price per litre is prescribed by the Minister in accordance with this Act, every purchaser of gasoline shall pay to the Treasurer a tax at the rate of, Tax payable
by purchaser
of gasoline

(a) 5.4 cents per litre of regular leaded gasoline;

(b) 5.8 cents per litre of regular unleaded gasoline; and

(c) 6 cents per litre of premium leaded or unleaded gasoline,

purchased, or delivery of which is received, by him.

Tax on
aviation fuel

(2) Every purchaser of aviation fuel shall, for all aviation fuel purchased, or delivery of which is received, by him, pay to the Treasurer a tax at the rate of 5.13 per cent of the taxable price per litre of fuel from time to time prescribed for the purposes of the *Motor Vehicle Fuel Tax Act*, and until a taxable price per litre of fuel is prescribed by the Minister in accordance with the *Motor Vehicle Fuel Tax Act*, every purchaser of aviation fuel shall pay to the Treasurer a tax at the rate of 1.32 cents per litre of aviation fuel purchased, or delivery of which is received, by him.

R.S.O. 1980,
c. 300

Idem

(2a) The tax imposed by this Act shall not be increased or reduced by reason of the fact that the price or consideration paid or given by a purchaser for gasoline or aviation fuel is different from the taxable price per litre of that gasoline or aviation fuel.

s. 32 (c, g, j),
repealed

3.—(1) Clauses 32 (c), (g) and (j) of the said Act are repealed.

s. 32,
amended

(2) Section 32 of the said Act is amended by adding thereto the following subsections:

Idem

(2) The Minister may make regulations,

(a) prescribing any form that is required by this Act or the regulations or that, in his opinion, will assist in the administration of this Act, and prescribing how and by whom any form shall be completed and what information it shall contain;

(b) prescribing the returns and statements to be made by importers, manufacturers, wholesalers, retailers and purchasers of gasoline or aviation fuel, the information to be given in such returns and statements and by whom and in what manner they shall be made, and prescribing the records to be kept by such persons;

(c) providing for the refund of the tax paid under this Act or any portion thereof, to any purchaser or class of purchasers, and prescribing the records and material to be furnished upon any application for a refund;

(d) prescribing the taxable price per litre of gasoline to be in effect from time to time, the period of time for which

such price shall be in effect, and designating grades or types of gasoline and the taxable price per litre applicable to any such grade or type;

- (e) fixing to the nearest tenth of a cent the tax per litre of gasoline to be paid under this Act as a result of the prescribing from time to time of a taxable price per litre of gasoline in accordance with clause (d);
- (f) fixing to the nearest hundredth of a cent the tax per litre of aviation fuel to be paid under this Act as a result of the prescribing from time to time of a taxable price per litre of fuel in accordance with clause 29 (3) (b) of the *Motor Vehicle Fuel Tax Act*.

R.S.O. 1980,
c. 300

(3) A regulation, other than a regulation prescribing the taxable price per litre of any grade or type of gasoline, is, if it so provides, effective with reference to a period before it was filed. Retroactivity

- 4. This Act shall be deemed to have come into force on the 20th day of May, 1981. Commence-
ment
- 5. The short title of this Act is the *Gasoline Tax Amendment Act, 1981*. Short title

