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c 12 Motor Vehicle Fuel Tax Amendment Act, 1981

Ontario

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CHAPTER 12

**An Act to amend
the Motor Vehicle Fuel 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 *Motor Vehicle Fuel Tax Act*, being chapter 300 of the Revised Statutes of Ontario, 1980 is amended by adding thereto the following clause: s. 1,
amended

(ha) "taxable price per litre" of fuel means the price per litre from time to time prescribed by the Minister as the taxable price per litre of fuel for such period of time as the Minister may prescribe, and in determining the taxable price per litre of fuel, 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 fuel 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 fuel 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 fuel.

2. Section 2 of the said Act is amended by adding thereto the following subsection: s. 2,
amended

(1a) No person who is a registrant shall, until he has collected tax thereon at the rate provided for in this Act, supply or deliver Obligation
of
registrant fuel,

- (a) into the tank, other than the fuel tank, of any motor vehicle used for the carriage or transportation of the fuel in bulk and operated by or on behalf of a person who is not a registrant; or
- (b) into a storage tank controlled or owned by a person who is not a registrant and who the registrant has

reasonable grounds to suspect is acquiring the fuel for resale in any manner.

s. 3 (1, 2),
re-enacted

3. Subsections 3 (1) and (2) of the said Act are repealed and the following substituted therefor:

Tax

(1) Every purchaser shall pay to the Treasurer a tax at the rate of 27 per cent of the taxable price per litre on each litre of fuel received or used in Ontario by him to generate power in a motor vehicle other than railway equipment, and shall, on each litre of fuel received or used in Ontario by him to propel railway equipment on rails where such equipment is operated in connection with and as part of a public transportation system, pay to the Treasurer a tax at the rate of 8.37 per cent of the taxable price per litre of such fuel, and until a taxable price per litre of fuel is prescribed in accordance with this Act, every purchaser shall pay to the Treasurer a tax at the rate of 7 cents per litre on all fuel received or used in Ontario by him to generate power in a motor vehicle other than railway equipment and shall pay a tax at the rate of 2.2 cents per litre on all fuel received or used in Ontario by him to propel railway equipment on rails where such equipment is operated in connection with and as part of a public transportation system.

Idem

(2) Every registrant shall pay to the Treasurer a tax at the rate of 27 per cent of the taxable price per litre on each litre of fuel used by him to generate power in a motor vehicle other than railway equipment, and shall, on each litre of fuel used by him to propel railway equipment on rails where such equipment is operated in connection with and as part of a public transportation system, pay to the Treasurer a tax at the rate of 8.37 per cent of the taxable price per litre of such fuel, and until a taxable price per litre of fuel is prescribed in accordance with this Act, every registrant shall pay to the Treasurer a tax at the rate of 7 cents per litre on all fuel used by him to generate power in a motor vehicle other than railway equipment and shall pay a tax at the rate of 2.2 cents per litre on all fuel used by him to propel railway equipment on rails where such equipment is operated in connection with and as part of a public transportation system.

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 or registrant for fuel is different from the taxable price per litre of that fuel.

s. 6 (1),
amended

4. Subsection 6 (1) of the said Act is amended,

- (a) by striking out "and" at the end of clause (b); and
(b) by adding thereto the following clauses:

- (d) the quantity of fuel sold to the purchaser; and
- (e) the date of sale.

5. Subsection 29 (3) of the said Act is repealed and the following substituted therefor: s. 29 (3),
re-enacted

(3) The Minister may make regulations, Idem

- (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 taxable price per litre of fuel to be in effect from time to time and the period of time for which such price shall be in effect;
- (c) fixing to the nearest tenth of a cent the tax per litre of fuel to be paid under this Act as a result of the prescribing from time to time of a taxable price per litre in accordance with clause (b).

6.—(1) This Act, except sections 1, 3, 4 and 5, comes into force on the day it receives Royal Assent. Commence-
ment

(2) Sections 1, 3, 4 and 5 shall be deemed to have come into force on the 20th day of May, 1981. Idem

7. The short title of this Act is the *Motor Vehicle Fuel Tax Amendment Act, 1981*. Short title

