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c 162 Gasoline Tax Act

Ontario

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CHAPTER 162

The Gasoline Tax Act

1. In this Act,

Interpre-
tation

- (a) "aviation fuel" includes any gas or liquid that is sold to be used or is used to create power to propel an aircraft and any product that is designated to be aviation fuel by the regulations;
- (b) "gasoline" includes aviation fuel and any gas or liquid produced, prepared or compounded for the purpose of generating power by means of internal combustion or that may be used for such purpose, but does not include the products commonly known as fuel oil, coal oil, kerosene and such products as are excluded from this Act by the regulations except when any product commonly known as fuel oil, coal oil, kerosene and any such product as is excluded from this Act by the regulations is aviation fuel or when any such product is mixed or combined with gasoline as described by this clause;
- (c) "Minister" means the Treasurer of Ontario;
- (d) "purchaser" means any person purchasing or receiving delivery in Ontario of gasoline for his own use;
- (e) "regulations" means the regulations made under this Act. R.S.O. 1950, c. 157, s. 1; 1955, c. 27, s. 1; 1960, c. 41, s. 1.

2. Every purchaser of gasoline shall pay to the Minister for the use of the Crown in right of Ontario a charge or tax at the rate of 13 cents per imperial gallon on all gasoline purchased or delivery of which is received by him. R.S.O. 1950, c. 157, s. 2; 1957, c. 40, s. 2.

Tax
payable by
purchaser

3. The Lieutenant Governor in Council may make regulations,

Regulations

- (a) providing for the collection of the charge or tax imposed by this Act and designating the persons by whom it shall be collected;

- (b) prescribing the remuneration to be paid to persons charged with the collection of the charge or tax imposed by this Act;
- (c) requiring the furnishing of surety bonds by persons charged with the collection of the charge or tax imposed by this Act and prescribing the form and amount of such bonds;
- (d) providing for the accounting for and paying over of any sums of money collected by or payable to the persons charged with the collection of the charge or tax imposed by this Act and regulating the time and manner of such accounting and payment;
- (e) prescribing the returns and statements to be made by importers, manufacturers, vendors and purchasers of gasoline, the information to be given in such returns and statements and by whom and in what manner they shall be made;
- (f) excluding products from this Act;
- (g) designating products to be aviation fuel;
- (h) exempting any class of persons from the payment of the charge or tax imposed by this Act;
- (i) providing for the refund of the charge or 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;
- (j) providing for the appointment of such inspectors, officers and other persons as may be necessary for the proper carrying out of this Act and the regulations;
- (k) providing for the holding of inquiries into the operation of this Act and into any charge or complaint that any person has contravened any provision of this Act or the regulations, or has made any false statement in any return or statement required to be made by this Act or the regulations, or into any other matter arising in the administration of this Act, and providing that the person holding such inquiry shall have all the powers that may be conferred upon a commissioner under *The Public Inquiries Act* including the power to take evidence under oath;

- (l) respecting any matter necessary or advisable to carry out effectively the intent and purpose of this Act. R.S.O. 1950, c. 157, s. 3; 1957, c. 40, s. 3; 1960, c. 41, s. 2.

4. Every person charged with the collection of the charge ^{False returns} or tax imposed by this Act and every officer, agent or employee of every such person who signs any return or statement required by this Act or the regulations, containing any false statement, is guilty of an offence and on summary conviction is liable for a first offence to a fine of not less than \$500 and not more than \$5,000 or to a term of imprisonment of not less than six months and not more than three years, or to both, and for any subsequent offence to a fine of not less than \$1,000 and not more than \$10,000 or to a term of imprisonment of not less than one year and not more than seven years, or to both. R.S.O. 1950, c. 157, s. 4.

5. Every person who contravenes any of the provisions of ^{General penalty} this Act or the regulations for which no other penalty is provided is guilty of an offence and on summary conviction is liable for a first offence to a fine of not less than \$25 and not more than \$100 or to a term of imprisonment of not less than ten days and not more than thirty days, or to both, and for any subsequent offence to a fine of not less than \$100 and not more than \$500 or to a term of imprisonment of not less than thirty days and not more than six months, or to both. R.S.O. 1950, c. 157, s. 5.

6.—(1) No person employed by the Government of Ontario ^{Information to be secret} shall communicate or allow to be communicated to any person not legally entitled thereto any information obtained under this Act, or allow any such person to inspect or have access to any written statement furnished under this Act.

(2) Every person who contravenes this section is guilty of ^{Offence} an offence and on summary conviction is liable to a fine of not more than \$200. R.S.O. 1950, c. 157, s. 6.

7. Any information with respect to any contravention of ^{Information to be laid within three years} this Act or the regulations may be laid within three years from the time when the matter of such information arose, and not afterwards. R.S.O. 1950, c. 157, s. 7 (1), *amended*.

8. The fines imposed by this Act are payable to the Min- ^{Disposition of penalties} ister. R.S.O. 1950, c. 157, s. 7 (2).

