

1978

c 6 The Retail Sales Tax Amendment Act, 1978 (No. 1)

Ontario

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CHAPTER 6

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

Assented to March 30th, 1978

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 section 1 of *The Retail Sales Tax Act*,^{s. 1, par. 1, amended} being chapter 415 of the Revised Statutes of Ontario, 1970, as re-enacted by the Statutes of Ontario, 1973, chapter 23, section 1, is amended by adding at the end thereof “and any entry that is provided to a place of amusement as a promotional distribution”.
- (2) Paragraph 3 of the said section 1 is amended by adding at the end thereof “and includes the provision by way of promotional distribution of any tangible personal property or taxable service”.^{s. 1, par. 3, amended}
- (3) Clause *b* of paragraph 4 of the said section 1 is repealed^{s. 1, par. 4 (b), re-enacted} and the following substituted therefor:
- (b) the cost of, or charges for, customs, excise, mailing, handling, delivery or transportation, whether or not such are shown separately in the books of the vendor or on any invoices or in the computation of the sale price.
- (4) The said section 1, as amended by the Statutes of Ontario, 1973, chapter 23, section 1, 1975, chapter 9, section 1, 1976, chapter 23, section 1, 1976, chapter 82, section 1 and 1977, chapter 13, section 1, is further amended by adding thereto the following paragraphs:^{s. 1, amended}
- 8a. “promotional distribution” means the provision by any person to others of any tangible personal property, taxable service or admission to a place of amusement (other than any provision thereof that is prescribed by the Minister to be excluded

from the application of this paragraph) that is, in the opinion of the Minister, provided for any one or more of the following purposes:

- (a) to promote or encourage attendance at, or patronage of, any place of amusement, business, undertaking or enterprise;
- (b) to describe, or to promote or encourage the purchase, consumption or use of, any goods, wares, services or property of any kind;
- (c) to furnish to any person any directory, listing or compilation of persons, places, prices, services, commodities, places of business or users of any service;
- (d) for any function, use or purpose prescribed by the Minister to be a promotional distribution.

8b. "promotional distributor" means any person who is a resident of, or carries on business in, Ontario and who, by way of promotional distribution, provides or causes to be provided to any person in Ontario any tangible personal property, taxable service or admission to a place of amusement the full fair value or full price of admission of which is not specifically charged to, and required to be paid by, the person to whom such tangible personal property, taxable service or admission to a place of amusement is provided.

s. 1 par. 9.
amended

- (5) Paragraph 9 of the said section 1, as re-enacted by the Statutes of Ontario, 1976, chapter 82, section 1, is amended by adding at the end thereof "and includes also a promotional distributor to the extent that the full fair value or full price of admission of any tangible personal property, taxable service or admission to a place of amusement provided by way of promotional distribution exceeds any payment specifically made therefor by the person to whom such property, service or admission is so provided".

s. 1 par. 13.
amended

- (6) Paragraph 13 of the said section 1, as amended by the Statutes of Ontario, 1975, chapter 9, section 1, 1976, chapter 23, section 1 and 1976, chapter 82, section 1, is further amended by adding thereto the following clause:

- (h) the provision by way of promotional distribution of any tangible personal property or taxable service,

2.—(1) Paragraph 24*b* of subsection 1 of section 5 of the said Act, as re-enacted by the Statutes of Ontario, 1977, chapter 13, section 4, is amended by adding thereto the following clause:

s. 5 (1), par. 24*b*,
amended

- (aa) storm windows and storm doors, as defined by the Minister.

(2) Paragraph 41 of subsection 1 of the said section 5 is repealed and the following substituted therefor:

s. 5 (1), par. 41,
re-enacted

41. the occupancy of transient accommodation during the period commencing on the 8th day of March, 1978 and ending with the 31st day of December, 1979, provided that occupancy for any period of twenty-four hours or less that includes any part of the 7th day of March, 1978 is not entitled to the exemption conferred by this paragraph, and occupancy for any period of twenty-four hours or less that includes any part of the 31st day of December, 1979 is entitled to the exemption conferred by this paragraph;

41*a*. prepared meals served during the period commencing on the 8th day of March, 1978 and ending with the 31st day of December, 1979, if such prepared meals are provided together with transient accommodation in the said period for one charge for both meals and accommodation under the system commonly known as "the American plan".

(3) The said section 5, as amended by the Statutes of Ontario, 1972, chapter 21, section 1, 1973, chapter 23, section 4, 1974, chapter 7, section 2, 1975, chapter 9, section 4, 1976, chapter 23, section 3, 1976, chapter 82, section 3 and 1977, chapter 13, section 4, is further amended by adding thereto the following subsection:

s. 5,
amended

(4) A person in Ontario to whom any tangible personal property, taxable service or admission to a place of amusement is provided by way of promotional distribution is, with respect to his consumption or use thereof or with respect to the price of admission thereof, exempt from the tax imposed by this Act on the amount by which the full

Exemption
for recipient
of
promotional
distribution

fair value or full price of admission thereof exceeds any payment that is made by him solely and specifically for the receipt by him of the tangible personal property, taxable service or admission to a place of amusement so provided and that is not referable to the purchase, consumption or use by him of any other property, right or service.

Commence-
ment

3. (1) This Act, except sections 1 and 2, comes into force on the day it receives Royal Assent.

Idem

(2) Subsections 1, 2, 4, 5 and 6 of section 1 and subsection 3 of section 2 shall be deemed to have come into force on the 1st day of January, 1975.

Idem

(3) Subsection 3 of section 1 and subsections 1 and 2 of section 2 shall be deemed to have come into force on the 8th day of March, 1978.

Short title

4. The short title of this Act is *The Retail Sales Tax Amendment Act, 1978*.