

1976

c 12 The Income Tax Amendment Act, 1976 (No. 1)

Ontario

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CHAPTER 12

An Act to amend The Income Tax Act

Assented to April 14th, 1976

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

- 1.—(1) Subclause i of clause b of subsection 6 of section 3^{s. 3 (6) (b) (i), amended} of *The Income Tax Act*, being chapter 217 of the Revised Statutes of Ontario, 1970, as re-enacted by the Statutes of Ontario, 1971 (2nd Session), chapter 1, section 3, is amended by striking out “no businesses were carried on by him” in the tenth and eleventh lines and by adding thereto the following sub-subclauses:

(C) no businesses were carried on by him in that country, and

(D) no amount was deducted under subsection 5 of section 91 of the Federal Act in computing his income for the year,

.

- (2) Subclause ii of clause b of subsection 6 of the said section 3 is amended by striking out “or 113” in the eleventh line.^{s. 3 (6) (b) (ii), amended}

2. Section 6a of the said Act, as re-enacted by the Statutes of Ontario, 1975, chapter 16, section 2, is repealed and the following substituted therefor:^{s. 6a, re-enacted}

6a. Where the taxable income of an individual for a taxation year does not exceed \$1,534 or such other amount as is prescribed for a particular taxation year, no tax is payable under this Act by the individual for the taxation year.^{No tax payable in certain cases}

s. 65 (10),
re-enacted

3. Subsection 10 of section 6*b* of the said Act, as enacted by the Statutes of Ontario, 1974, chapter 91, section 2, is repealed and the following substituted therefor:

Where no
deduction
may be made

- (10) For the purposes of this section,
- (a) where an individual or someone on his behalf is entitled to file returns under the Federal Act in respect of the individual's income for more than one taxation year ending in the same calendar year, the deduction to which the individual may be entitled under subsections 2 and 4*a* may be claimed only with respect to that taxation year that ends on or next before the last day of the calendar year;
 - (b) no deduction under subsections 2 and 4*a* may be claimed in a return,
 - (i) filed pursuant to an election made under the provisions of subsection 2 of section 70, subsection 23 of section 104, or subsection 4 of section 150 of the Federal Act, or
 - (ii) filed on behalf of an individual by a trustee in bankruptcy pursuant to the provisions of paragraph *e* or *h* of subsection 2 of section 128 of the Federal Act;
- and
- (c) notwithstanding clause *a*, where an individual is entitled to file returns under the Federal Act in respect of more than one taxation year ending in the same calendar year, the individual, with respect to the taxation year ending on or next before the last day of the calendar year may,
 - (i) in computing the amount of the tax credit described in clause *a* of subsection 2, determine his occupancy cost to be the amount that would be his occupancy cost for the whole of that calendar year excluding any portion of that occupancy cost so determined that has been taken into account by the spouse of that individual in computing the amount of the tax credit described in clause *a* of subsection 2 for that calendar year, and
 - (ii) compute the deduction to which he is entitled under subsection 4*a* as though the expression

“the calendar year” were substituted for “the taxation year” where it first appears in that subsection.

- 4.—(1) This Act, except section 1, shall be deemed to have come into force on the 1st day of January, 1976 and to apply to the 1976 and subsequent taxation years. <sup>Commence-
ment</sup>
- (2) Section 1 shall be deemed to have come into force on the 1st day of January, 1974 and to apply to the 1974 and subsequent taxation years. ^{Idem}
5. This Act may be cited as *The Income Tax Amendment Act, 1976*. ^{Short title}

