

1975

c 16 The Income Tax Amendment Act, 1975

Ontario

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CHAPTER 16

An Act to amend The Income Tax Act

Assented to May 2nd, 1975

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

1. Clause *b* of subsection 7 of section 3 of *The Income Tax Act*, ^{s. 3 (7) (b), amended} being chapter 217 of the Revised Statutes of Ontario, 1970, as re-enacted by the Statutes of Ontario, 1972, chapter 146, section 1, is amended by inserting after "2" in the fifth line "or 4a".
2. Section 6a of the said Act, as enacted by the Statutes of ^{s. 6a, re-enacted} Ontario, 1971 (2nd Session), chapter 1, section 7, is repealed and the following substituted therefor:

6a. Where the tax payable under this Act for a taxation ^{No tax payable in certain cases} year by an individual to whom subsection 1 of section 3 applies does not, before making any deduction to which the individual is entitled under subsection 2 or 4a of section 6b, exceed \$61, no tax is payable under this Act for the taxation year by the individual.

- 3.—(1) Clause *f* of subsection 1 of section 6b of the said Act, as ^{s. 6b (1) (f), amended} re-enacted by the Statutes of Ontario, 1973, chapter 21, section 2 and amended by 1973, chapter 153, section 2, is further amended by striking out "or" at the end of subclause iii, by inserting "or" at the end of subclause iv and by adding thereto the following subclause:

(v) an individual who, by virtue of any agreement, convention or treaty entered into by Canada with another country, was not required to pay tax under the Federal Act.

- (2) Subsection 1 of the said section 6b, as re-enacted by the ^{s. 6b (1), amended} Statutes of Ontario, 1972, chapter 146, section 2 and amended by 1973, chapter 21, section 2 and 1973, chapter 153, section 2, is further amended by adding thereto the following clauses:

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(g) "recorded agent" means a person on record with the Commission on Election Contributions and Expenses as being authorized to accept contributions on behalf of a political party, constituency association or candidate registered under *The Election Finances Reform Act, 1975*;

(h) "registered candidate" with respect to an election of a member or members to serve in the Assembly, means a person who has been registered as a candidate for such election by the Commission on Election Contributions and Expenses and whose name has not been deleted from the register of candidates maintained by the Commission with respect to such election;

(i) "registered constituency association" means a registered constituency association within the meaning given to that expression by *The Election Finances Reform Act, 1975*;

(j) "registered party" means a registered party within the meaning given to that expression by *The Election Finances Reform Act, 1975*.

s. 6b (2) (b) (i),
amended

(3) Subclause i of clause b of subsection 2 of the said section 6b, as re-enacted by the Statutes of Ontario, 1973, chapter 153, section 2, is amended by striking out "or iv" in the third line and inserting in lieu thereof "iv or v".

s. 6b,
amended

(4) The said section 6b, as re-enacted by the Statutes of Ontario, 1972, chapter 146, section 2 and amended by 1973, chapter 21, section 2, 1973, chapter 153, section 2 and 1974, chapter 91, section 2, is further amended by adding thereto the following subsection:

Taxable
income
deemed nil

(2a) Where, by virtue of the application of section 6a, an individual has no tax payable under this Act before making any deduction to which he is entitled under subsection 2 or 4a, he shall, for the purpose of computing the deduction to which he is entitled under subsection 2, be deemed to have no taxable income.

s. 6b,
amended

(5) The said section 6b is further amended by adding thereto the following subsection:

Tax credit
for
election
contributions

(4a) In respect of the aggregate of amounts (the aggregate of which amounts is hereafter in this subsection referred to as "the amount contributed") that are contributions for the purposes of *The Election Finances Reform Act, 1975*,

and that are contributed in the taxation year by an individual to registered candidates at an election of a member or members to serve in the Assembly, to registered constituency associations or to registered parties, every individual resident in Ontario on the last day of the taxation year may deduct from the amount by which his tax payable under this Act for that taxation year calculated without reference to this section exceeds the amount of the deduction to which he is entitled under subsection 2 for the taxation year,

- (a) 75 per cent of the amount contributed if the amount contributed does not exceed \$100;
- (b) \$75 plus 50 per cent of the amount by which the amount contributed exceeds \$100 if the amount contributed exceeds \$100 and does not exceed \$550; or
- (c) the lesser of,
 - (i) \$300 plus $33\frac{1}{3}$ per cent of the amount by which the amount contributed exceeds \$550 if the amount contributed exceeds \$550, and
 - (ii) \$500,

provided that payment of each amount that is included in the amount contributed is proven by filing with the Minister receipts that are signed by a recorded agent of the registered candidate, registered constituency association or registered party, as the case may be, and that contain the information prescribed to be shown on such receipts.

4. Clause *a* of subsection 1 of section 11 of the said Act is s. 11 (1) (a),
re-enacted repealed and the following substituted therefor:

- (a) on or before the 31st day of December in each taxation year, two-thirds of,
 - (i) the amount estimated by him under section 8 to be his tax payable under this Act for the year, or
 - (ii) his tax payable under this Act for the immediately preceding year; and

- 5.—(1) Clause *a* of subsection 1 of section 12 of the said Act s. 12 (1) (a),
re-enacted is repealed and the following substituted therefor:

(a) on or before the 31st day of March, the 30th day of June, the 30th day of September and the 31st day of December, respectively, in each taxation year, an amount equal to one-quarter of,

(i) the amount estimated by him under section 8 to be his tax payable under this Act for the year, or

(ii) his tax payable under this Act for the immediately preceding year; and

.

s. 12,
amended

(2) The said section 12, as amended by the Statutes of Ontario, 1971 (2nd Session), chapter 1, section 12, is further amended by adding thereto the following subsection:

When no
instalment
required

(4) Where no federal instalments are required pursuant to section 156.1 of the Federal Act, the requirements for payment by instalments under sections 11 and 12 of this Act are not applicable, and the individual shall on or before the 30th day of April next following the taxation year pay to the Treasurer his estimated tax payable for that taxation year.

Commence-
ment

6.-(1) This Act, except sections 1, 2, 3, 4 and 5, comes into force on the day it receives Royal Assent.

Idem

(2) Section 1 and subsections 2 and 5 of section 3 shall be deemed to have come into force at 3 o'clock in the afternoon on the 13th day of February, 1975.

Idem

(3) Section 2 and subsection 4 of section 3 shall be deemed to have come into force on the 1st day of January, 1975 and to apply to the 1975 and subsequent taxation years.

Idem

(4) Subsections 1 and 3 of section 3 and sections 4 and 5 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.

Short title

7. This Act may be cited as *The Income Tax Amendment Act, 1975*.