

1972

c 16 The Tobacco Tax Amendment Act, 1972

Ontario

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CHAPTER 16

An Act to amend The Tobacco Tax Act

*Assented to April 21st, 1972**Session Prorogued December 15th, 1972*

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

1. Subsection 1 of section 2 of *The Tobacco Tax Act*, being ^{s. 2 (1),} chapter 463 of the Revised Statutes of Ontario, 1970, is ^{re-enacted} repealed and the following substituted therefor:

(1) Every consumer shall pay to Her Majesty in right of ^{Tax on} Ontario a tax computed as follows: ^{consumer}

- (a) 2.3 cents on every five cigarettes purchased by him, and where the number of cigarettes purchased is not five or a multiple thereof, the tax shall be pro-rated accordingly;
- (b) 2.5 cents for every one-half of one ounce or part thereof of any tobacco, other than cigarettes or cigars, purchased by him;
- (c) 1 cent on every cigar purchased by him for a price at retail of not more than 7 cents;
- (d) 2 cents on every cigar purchased by him for a price at retail of more than 7 cents but not more than 10 cents;
- (e) 3 cents on every cigar purchased by him for a price at retail of more than 10 cents but not more than 15 cents;
- (f) 4 cents on every cigar purchased by him for a price at retail of more than 15 cents but not more than 20 cents, and thereafter an additional 1 cent for each additional 5 cents that the price at retail exceeds 20 cents.

2. Clause *b* of section 16 of the said Act is repealed.

^{s. 16 (b),}
^{repealed}

Commence-
ment

3.—(1) This Act, except section 2, shall be deemed to have come into force on the 29th day of March, 1972.

Idem

(2) Section 2 comes into force on the 1st day of May, 1972.

Short title

4. This Act may be cited as *The Tobacco Tax Amendment Act, 1972*.