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c 157 Gasoline Tax Act

Ontario

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CHAPTER 157

The Gasoline Tax Act

1. In this Act,

Inter-
pretation.

- (a) "gasoline" includes any liquid produced, prepared or compounded for the purpose of generating power by means of internal combustion or that may be used for such purpose, except the product commonly known as kerosene or coal oil when such product is not mixed or combined with gasoline as described by this clause;
- (b) "Minister" means Minister of Highways;
- (c) "purchaser" means any person purchasing or receiving delivery in Ontario of gasoline for his own use;
- (d) "regulations" means regulations made under this Act. R.S.O. 1937, c. 32, s. 1, amended.

2. Every purchaser of gasoline shall pay to the Minister ^{Tax payable by purchaser.} for the use of the Crown in right of Ontario, a charge or tax at the rate of eleven cents per imperial gallon on all gasoline purchased or delivery of which is received by him. R.S.O. 1937, c. 32, s. 2; 1947, c. 41, s. 1.

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 the same shall be collected; R.S.O. 1937, c. 32, s. 3, cl. (a).
- (b) prescribing the remuneration to be paid to persons charged with the collection of the charge or tax;
- (c) requiring the furnishing of surety bonds by persons charged with the collection of the charge or tax and prescribing the form and amount of such bonds; 1946, c. 35, s. 1 (1).

- (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; R.S.O. 1937, c. 32, s. 3, cls. (b, c).
- (f) exempting any class of persons from the payment of the charge or tax imposed by this Act; 1946, c. 35, s. 1 (2).
- (g) refunding any 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; R.S.O. 1937, c. 32, s. 3, cl. (d); 1946, c. 35, s. 1 (3).
- (h) 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;
- (i) providing for the holding of inquiries into the operation of this Act and into any charge or complaint that any person has violated or failed to observe 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;
- (j) respecting any other matter necessary or advisable to carry out effectively the intent and purpose of this Act. R.S.O. 1937, c. 32, s. 3, cls. (e-g).

Rev. Stat.,
c. 308.

Penalty
for making
false
return.

4. Every person charged with the collection of the charge 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 shall be guilty of an offence and on summary conviction shall be liable for a first offence to a penalty of not less than \$500 and not more than \$5,000, or to a term of imprison-

ment of not less than six months and not more than three years, or to both, and for a second or subsequent offence to a penalty 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. 1937, c. 32, ss. 4, 7 (2).

5. Every person who violates any of the provisions of this Act or the regulations, for which no other penalty is provided, shall be guilty of an offence and on summary conviction shall be liable for a first offence to a penalty 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 a second or subsequent offence to a penalty 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. 1937, c. 32, ss. 5, 7 (2); 1943, c. 9, s. 2.

6.—(1) No person employed by the Government of Ontario 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 violates this section shall be guilty of an offence and on summary conviction shall be liable to a penalty of not more than \$200. R.S.O. 1937, c. 32, ss. 6, 7 (2).

7.—(1) Any information or complaint with respect to any violation of this Act or the regulations may be laid or made within three years from the time when the matter of such information or complaint arose.

(2) The penalties imposed by this Act shall be payable to the Minister. R.S.O. 1937, c. 32, s. 7 (2), *amended*.

Penalty for violation of Act or regulations.

Information under Act to be secret.

Penalty.

Information or complaint within three years.

Disposition of penalties.

