

1970

## c 6 The Retail Sales Tax Amendment Act, 1970

Ontario

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## CHAPTER 6

**An Act to amend  
The Retail Sales Tax Act, 1960-61**

*Assented to May 4th, 1970  
Session Prorogued November 13th, 1970*

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

**1.**—(1) Clause *a* of paragraph 3 of section 1 of *The Retail Sales Tax Act, 1960-61* is amended by inserting after “prop-<sup>1960-61,</sup>erty” in the second line “or a taxable service”, so that the clause shall read as follows: <sup>c. 91, s. 1,</sup> <sup>par. 3,</sup> <sup>cl. a,</sup> <sup>amended</sup>

(a) utilizes or intends to utilize in Ontario tangible personal property or a taxable service for his own consumption or for the consumption of any other person at his expense, or

(2) Clause *b* of paragraph 3 of the said section 1 is repealed and the following substituted therefor: <sup>1960-61,</sup> <sup>c. 91, s. 1,</sup> <sup>par. 3, cl. b,</sup> <sup>re-enacted</sup>

(b) utilizes or intends to utilize in Ontario tangible personal property or a taxable service on behalf of or as the agent for a principal who desired or desires to so utilize such property or taxable service for consumption by the principal or by any person at the expense of the principal.

(3) Paragraph 7*a* of the said section 1, as enacted by sub-section 5 of section 1 of *The Retail Sales Tax Amendment Act, 1968-69*, is amended by inserting after “held” in the seventh line “or where facilities for dancing are provided to the public with the service of liquor, beer or wine”, so that the paragraph shall read as follows: <sup>1960-61,</sup> <sup>c. 91, s. 1,</sup> <sup>par. 7*a*</sup> <sup>(1968-69,</sup> <sup>c. 113, s. 1,</sup> <sup>subs. 5),</sup> <sup>amended</sup>

7*a*. “place of amusement” means a premises or place, whether enclosed or not, where a cinematograph or moving picture machine or similar apparatus is operated, or where a theatrical performance, carnival, circus, side show, menagerie, concert, rodeo, exhibition, horse race, athletic contest or other performance

is staged or held, or where facilities for dancing are provided to the public with the service of liquor, beer or wine, and to which admission is granted upon payment of a price of admission through the sale of tickets or otherwise.

1960-61,  
c. 91, s. 1,  
par. 11, cl. #  
(1962-63,  
c. 127, s. 1,  
subs. 2),  
amended

(4) Clause *g* of paragraph 11 of the said section 1, as enacted by subsection 2 of section 1 of *The Retail Sales Tax Amendment Act, 1962-63*, is amended by inserting after "property" in the second line "or the production of a taxable service", so that the clause shall read as follows:

- (g) the production, fabrication, processing, printing or imprinting of tangible personal property or the production of a taxable service by a person for his own consumption or use when that person furnishes either directly or indirectly the materials and labour used in such production, fabrication, processing, printing or imprinting.

1960-61,  
c. 91, s. 3,  
sub. 1  
(1968-69,  
c. 113, s. 3,  
subs. 1),  
amended

2. Subsection 1 of section 3 of *The Retail Sales Tax Act, 1960-61*, as re-enacted by subsection 1 of section 3 of *The Retail Sales Tax Amendment Act, 1968-69*, is amended by inserting after "any" in the first line "taxable", so that the subsection shall read as follows:

Vendor  
permits

- (1) No vendor shall sell any taxable tangible personal property or taxable services or operate a place of amusement unless he has been granted upon his application a permit for each place in Ontario where he transacts business and such permit is in force at the time of the sale.

1960-61,  
c. 91, s. 5,  
subs. 1,  
amended

3.—(1) Subsection 1 of section 5 of *The Retail Sales Tax Act, 1960-61*, as amended by subsection 1 of section 2 of *The Retail Sales Tax Amendment Act, 1962-63*, is further amended by inserting after "property" in the amendment of 1962-63 "and taxable services", so that the subsection, exclusive of the paragraphs, shall read as follows:

Exemptions

- (1) The purchaser of the following classes of tangible personal property and taxable services is exempt from the tax imposed by this Act:

1960-61,  
c. 91, s. 5,  
subs. 1,  
amended

(2) Subsection 1 of the said section 5 is further amended by adding thereto the following paragraph:

38. dies, jigs, fixtures and moulds, patterns for dies, jigs, fixtures and moulds, tools attached to production machinery, explosives and refractory materials, all



as defined by the Minister and consumed or expended by the purchaser thereof directly in the process of manufacture of tangible personal property for sale or use.

(3) Paragraph 55 of subsection 1 of the said section 5, as enacted by subsection 9 of section 3 of *The Retail Sales Tax Amendment Act, 1961-62*, is repealed and the following substituted therefor:

1960-61,  
c. 91, s. 5,  
subs. 1,  
par. 55  
(1961-62,  
c. 126, s. 3,  
subs. 9),  
re-enacted

55. coin, paper money or bank notes unless purchased at a price greater than the equivalent face value thereof in Canadian funds.

(4) Subsection 1 of the said section 5 is further amended by adding thereto the following paragraph:

1960-61,  
c. 91, s. 5,  
subs. 1,  
amended

68. taxable services used on a reserve, as defined by the *Indian Act* (Canada), when purchased by an Indian.

R.S.C. 1952,  
c. 149

4.—(1) Subsection 4 of section 13 of *The Retail Sales Tax Act, 1960-61*, as amended by subsection 4 of section 13 of *The Retail Sales Tax Amendment Act, 1968-69*, is repealed and the following substituted therefor:

1960-61,  
c. 91, s. 13,  
subs. 4,  
re-enacted

(4) Where the Minister has made an assessment under subsection 1, he may send by prepaid mail or by personal service a notice of assessment to the vendor, requiring that the amount of the assessment made under subsection 1 be remitted to the Treasurer of Ontario or otherwise accounted for.

Notice of  
assessment  
under subs. 1

(2) Subsection 5 of the said section 13 is repealed.

1960-61,  
c. 91, s. 13,  
subs. 5,  
repealed

(3) Subsection 6 of the said section 13, as amended by subsection 5 of section 13 of *The Retail Sales Tax Amendment Act, 1968-69*, is further amended by striking out "registered" in the first line and inserting in lieu thereof "prepaid", so that the subsection shall read as follows:

1960-61,  
c. 91, s. 13,  
subs. 6,  
amended

(6) The Minister shall send by prepaid mail a notice of the assessment made under subsection 2 or 3 to the vendor or purchaser, as the case may be, at his last known address, and, where the vendor or purchaser has more than one address, one of which is in Ontario, such notice shall be sent to his address in Ontario.

Notice of  
assessment  
under  
subs. 2 or 3

5. Section 15 of *The Retail Sales Tax Act, 1960-61*, as re-enacted by section 6 of *The Retail Sales Tax Amendment Act, 1961-62* and amended by section 8 of *The Retail Sales Tax Amendment Act, 1964* and section 15 of *The Retail Sales Tax Amendment Act, 1968-69*, is further amended by striking

1960-61,  
c. 91, s. 15  
(1961-62,  
c. 126, s. 6),  
amended

out "immediately" in the fourth line and inserting in lieu thereof "within twenty days thereafter", so that the section shall read as follows:

Purchaser  
liable for tax

15. The purchaser is liable for the tax imposed by this Act until it is collected, and, where the purchaser refuses to pay the tax at the time it is collectable under section 7, the vendor shall within twenty days thereafter notify the Minister thereof.

1960-61,  
c. 91, s. 25,  
subs. 1,  
re-enacted

6. Subsection 1 of section 25 of *The Retail Sales Tax Act, 1960-61*, as amended by section 3 of *The Retail Sales Tax Amendment Act, 1967*, is repealed and the following substituted therefor:

Penalty for  
default in  
filing return  
or remitting  
tax

- (1) Every vendor who fails to deliver a return or to remit the tax collectable or payable as and when required shall pay a penalty of,
- (a) an amount equal to 5 per cent of the tax that was collectable and of the tax that was payable by him for the period covered by the return, if the amount of such tax was less than \$10,000; and
- (b) \$500, if the amount of such tax was \$10,000 or more.

1960-61,  
c. 91,  
amended

7. *The Retail Sales Tax Act, 1960-61* is amended by adding thereto the following section:

Interest on  
over-  
payments

- 27a.—(1) Where an amount in respect of an overpayment is refunded or applied on other liability, interest at such rate as is prescribed by the regulations shall be paid or applied thereon for the period commencing on the day the overpayment arose and ending with the day of refunding or application on other liability, unless the amount of interest so calculated is less than \$1, in which event no interest shall be paid or applied under this subsection.

Idem

- (2) Where by a decision of the Minister under section 17 or by a decision of a court it is finally determined that the tax payable under this Act by a person is less than the amount assessed by the assessment under section 13 to which objection was made or from which the appeal was taken and the decision makes it appear that there has been an overpayment of tax, the interest payable under subsection 1 on that overpayment shall be computed at such rate as is prescribed by the regulations.

8. Clause *h* of subsection 2 of section 39 of *The Retail Sales Tax Act, 1960-61*, as enacted by subsection 2 of section 29 of *The Retail Sales Tax Amendment Act, 1968-69* is repealed and the following substituted therefor:

1960-61,  
c. 91, s. 39,  
subs. 2,  
cl. *h*  
(1968-69,  
c. 113, s. 29,  
subs. 2),  
re-enacted

(*h*) prescribing the rates of interest payable under this Act.

9.—(1) This Act, except subsection 2 of section 3, comes into force on the day it receives Royal Assent.

Commence-  
ment

(2) Subsection 2 of section 3 comes into force on the 1st day of June, 1970.

Idem

10. This Act may be cited as *The Retail Sales Tax Amendment Act, 1970*.

Short title

