

1970

c 9 The Tobacco Tax Amendment Act, 1970

Ontario

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CHAPTER 9

An Act to amend The Tobacco Tax Act, 1965

Assented to May 4th, 1970

Session Prorogued November 13th, 1970

HER 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1.—(1) Clause *a* of section 1 of *The Tobacco Tax Act, 1965* is repealed. 1965, c. 130,
s. 1, cl. a,
repealed

(2) The said section 1 is amended by adding thereto the following clause: 1965, c. 130,
s. 1,
amended

(*ca*) “Minister” means the Minister of Revenue.

2. Subsection 2 of section 2 of *The Tobacco Tax Act, 1965* is amended by striking out “Treasurer” in the second line and in the fourth line and inserting in lieu thereof in each instance “Minister”. 1965, c. 130,
s. 2, subs. 2,
amended

3. Section 4 of *The Tobacco Tax Act, 1965* is repealed and the following substituted therefor: 1965, c. 130,
s. 4,
re-enacted

4. The Minister may suspend or cancel the permit of any wholesale dealer who, Suspension
or cancella-
tion of
wholesale
dealer's
permit

(*a*) refuses or neglects to account for and pay as herein required moneys received by him as proceeds of the tax; or

(*b*) refuses or neglects to furnish a surety bond when so required under the regulations,

but, before a suspension or cancellation is made, the wholesale dealer shall be afforded an opportunity to appear before the Minister to show cause why the permit should not be suspended or cancelled, as the case may be.

4. Section 5 of *The Tobacco Tax Act, 1965* is amended by striking out “Comptroller” in the ninth line and in the eleventh line and inserting in lieu thereof in each instance “Minister”. 1965, c. 130,
s. 5,
amended

1965, c. 130,
amended

5. *The Tobacco Tax Act, 1965* is amended by adding thereto the following section:

Sales of
tobacco
under
R.S.O. 1960,
c. 43

5a.—(1) No wholesale dealer shall dispose of his stock through a sale in bulk as defined in *The Bulk Sales Act* without first obtaining a certificate in duplicate from the Minister that all taxes collectable or payable under this Act by such wholesale dealer have been paid.

Idem

(2) Every person purchasing tobacco stock through a sale in bulk as defined in *The Bulk Sales Act* shall obtain from the wholesale dealer selling such stock the duplicate copy of the certificate furnished under subsection 1, and if he fails to do so, he is responsible for payment to the Treasurer of all taxes collectable or payable under this Act by the wholesale dealer thus disposing of his tobacco stock through a sale in bulk.

1965, c. 130,
s. 7, subs. 2,
re-enacted

6. Subsection 2 of section 7 of *The Tobacco Tax Act, 1965* is repealed and the following substituted therefor:

Default in
payment
over to
Treasurer

(2) If any person who has collected any tax imposed by this Act fails to pay it over to the Treasurer at the time and in the manner prescribed by the regulations or by agreement made under the regulations, as the case may be, the amount thereof becomes a debt due to Her Majesty in right of Ontario and is a lien upon the property in Ontario of the person in default and, subject to the *Bankruptcy Act* (Canada), has priority over all other claims of other persons, and it shall bear interest at the rate prescribed by the regulations from the day the amount was due until it is paid.

R.S.C. 1952,
c. 14

7.—(1) Subsection 1 of section 8 of *The Tobacco Tax Act, 1965* is amended by striking out "Treasurer" in the first line and inserting in lieu thereof "Minister".

1965,
c. 130, s. 8,
subs. 1,
amended

1965,
c. 130, s. 8,
subs. 2,
amended

(2) Subsection 2 of the said section 8 is amended by striking out "Comptroller" in the first line and inserting in lieu thereof "Minister".

1965,
c. 130, s. 8,
subs. 3,
amended

(3) Subsection 3 of the said section 8 is amended by striking out "Comptroller" in the first line and inserting in lieu thereof "Minister".

1965, c. 130,
s. 8, subs. 4,
amended

(4) Subsection 4 of the said section 8 is amended by striking out "Comptroller" in the first line and inserting in

lieu thereof "Minister" and by striking out "Office of the Comptroller of Revenue" in the sixth line and inserting in lieu thereof "Department of Revenue".

(5) Subsection 5 of the said section 8 is amended by striking out "Comptroller" in the first line and inserting in lieu thereof "Minister". 1965, c. 130, s. 8, subs. 5, amended

(6) Subsection 6 of the said section 8 is amended by striking out "Office of the Comptroller of Revenue" in the fourth line and inserting in lieu thereof "Department of Revenue" and by striking out "Comptroller" in the sixth line and in the seventh line and inserting in lieu thereof in each instance "Minister". 1965, c. 130, s. 8, subs. 6, amended

(7) The said section 8 is amended by adding thereto the following subsection: 1965, c. 130, s. 8, amended

(8) The Minister at any time for any purpose related to the administration or enforcement of this Act and the regulations may require a dealer to complete an inventory report showing all tobacco in his possession in respect of which the tax imposed by this Act has not been paid. Inventory report

8. Subsection 1 of section 9 of *The Tobacco Tax Act, 1965* is amended by striking out "Treasurer" in the first line and inserting in lieu thereof "Minister". 1965, c. 130, s. 9, subs. 1, amended

9. Subsection 2 of section 11 of *The Tobacco Tax Act, 1965* is amended by striking out "Treasurer" in the first line and in the tenth line and inserting in lieu thereof in each instance "Minister". 1965, c. 130, s. 11, subs. 2, amended

10. Section 15 of *The Tobacco Tax Act, 1965* is repealed. 1965, c. 130, s. 15, repealed

11.—(1) Section 16 of *The Tobacco Tax Act, 1965* is amended by adding thereto the following clauses: 1965, c. 130, s. 16, amended

(ea) providing for the extension of time for making returns;

.

(ga) prescribing the rate of interest payable on amounts payable to or to be remitted to the Treasurer under this Act;

.

(la)

(la) authorizing or requiring the Deputy Minister or any other officer of the Department of Revenue to exercise any power or perform any duty conferred or imposed upon the Minister by this Act.

1965, c. 130,
s. 16, cl. g.
amended

(2) Clause g of the said section 16 is amended by striking out "Comptroller" in the first line and inserting in lieu thereof "Minister".

Commence-
ment

12.—(1) This Act, except section 6, comes into force on the day it receives Royal Assent.

Idem

(2) Section 6 comes into force on the 1st day of June, 1970.

Short title

13. This Act may be cited as *The Tobacco Tax Amendment Act, 1970*.