



1927

## c 33 Luxury Tax Act

Ontario

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## CHAPTER 33.

## The Luxury Tax Act.

Inter-  
pretation.**1.** In this Act,—

"Treasurer."

(a) "Treasurer" shall mean the Treasurer of Ontario;

"Beverage."

(b) "Beverage" shall include,—

(i) Beer, ale, porter and any malt liquor;

(ii) Wines and other drinks prepared or manufactured from grapes or any other fruit or from any plant or vegetable;

(iii) Ginger beer, ginger ale, root beer, coca cola, sarsaparilla, and other compounded or mixed drinks;

(iv) Mineral waters and aerated or carbonized waters and drinks of every description;

(v) Any combination of any of the drinks mentioned in clauses (i) to (iv);

"Purchaser."

(c) "Purchaser" shall mean any person purchasing a beverage in Ontario for his own use;

"Regulations."

(d) "Regulations" shall mean regulations made under authority of this Act;

"Gallon."

(e) "Gallon" shall mean a Dominion standard gallon as defined by *The Weights and Measures Act* (Canada). 1925, c. 14, s. 2.

R.S.C. c. 52.

Tax on  
purchaser  
of drink  
having  
alcoholic  
content of  
2 ½ %.

**2.** Every purchaser shall pay to His Majesty for the uses of Ontario, a charge or tax at the rate of ten cents per gallon on all beverages containing more than one-half of one per centum by volume at sixty degrees Fahrenheit of absolute alcohol and not more than two and one-half per centum by volume at sixty degrees Fahrenheit of absolute alcohol. 1925, c. 14, s. 3.

Tax on  
purchaser  
of wine.

**3.** Every purchaser of wine of any kind containing more than two and one-half per centum by volume at sixty degrees Fahrenheit of absolute alcohol shall pay to His Majesty for the uses of Ontario, a charge or tax at the rate of fifty cents per gallon on all such beverages purchased by him, save and except purchases from the Liquor Control Board of Ontario. 1925, c. 14, s. 4.

**4.** Every purchaser of a beverage other than those mentioned in sections 2 and 3 shall pay to His Majesty for the uses of Ontario, a charge or tax at the rate of five cents per gallon on all such beverages purchased by him. 1925, c. 14, s. 5. Tax on purchaser of other beverages.

**5.** The taxes hereby imposed shall be collected, accounted for and paid over to the Treasurer in such manner as the regulations may direct. 1925, c. 14, s. 6. Collection of tax.

**6.** The Lieutenant-Governor in Council may make regulations,— Regulations.

- (a) for the collection of the tax hereby imposed in cash, by sale of stamps, license fee or otherwise and designating the persons by whom the same shall be collected;
- (b) for the accounting for and paying over of any sum of money so collected and the time and manner of such accounting and paying;
- (c) prescribing the returns and statements to be made by importers, manufacturers, vendors and purchasers of beverages in Ontario;
- (d) exempting from the said tax any purchaser or class of purchasers, and prescribing the proofs to be furnished upon any application for exemption;
- (e) imposing penalties for the non-payment of the said tax or for non-compliance with the provisions of this Act or the regulations;
- (f) for defining a "gallon" when a taxable beverage is sold in bottles;
- (g) for holding inquiries as to the operation of this Act and into any charge or complaint that any purchaser has evaded payment of the tax or has made any false return or statement and as to any other matter arising in the administration of this Act and providing that the person holding such inquiry shall have all the powers which may be conferred upon a commissioner under *The Public Inquiries Act*, including the power to take evidence under oath; Rev. Stat. c. 20.
- (h) generally for the better carrying out of the provisions of this Act. 1925, c. 14, s. 7.