

1927

c 55 Gasoline Tax Act

Ontario

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CHAPTER 55.

The Gasoline Tax Act.

1. In this Act,—

- (a) "Gasoline" shall mean the liquid derived from petroleum or natural gas commonly known or sold as gasoline and all other liquids, by whatever name known or sold, containing any derivative of petroleum or natural gas and produced, prepared or compounded for the purpose of generating power by means of internal combustion or which may be used for such purpose, except the product commonly known as kerosene oil; Interpretation.
"Gasoline."
- (b) "Minister" shall mean Minister of Public Works and Highways; "Minister."
- (c) "Purchaser" shall mean any person purchasing or receiving delivery in Ontario of gasoline for his own use; "Purchaser."
- (d) "Regulations" shall mean regulations made under the authority of this Act. 1925, c. 28, s. 2. "Regulations."

2. For the purpose of providing for a fair contribution by the users of roads in Ontario towards the cost of the construction and maintenance thereof, every purchaser shall pay to the Minister for the use of His Majesty in the right of the Province of Ontario, a charge or tax at the rate of three cents a gallon on all gasoline purchased or delivery of which is received by him. 1925, c. 28, s. 3. Tax payable by purchaser.

3. The tax hereby imposed shall be collected, accounted for and paid over to the Minister by such persons as the regulations may direct. 1925, c. 28, s. 4. Collection of tax.

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

- (a) for the collection of the charge hereby imposed and designating the persons by whom the same shall be collected;
- (b) for the accounting for and paying over of any sums 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 gasoline in Ontario;
- (d) exempting from the said charge any purchaser or class of purchasers and prescribing the proofs to be furnished upon any application for exemption;
- (e) 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 appointed under *The Public Inquiries Act*, including the power to take evidence under oath;
- (f) imposing penalties for the non-payment of the said charge or for non-compliance with the provisions of this Act or the regulations;
- (g) generally for the better carrying out of the provisions of this Act. 1925, c. 28, s. 5.