1985

c 23 Fuel Tax Amendment Act, 1985

Ontario
CHAPTER 23

An Act to amend the Fuel Tax Act, 1981

Assented to December 31st, 1985

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

1. Clause 1 (t) of the Fuel Tax Act, 1981, being chapter 59, is repealed.

2. Subsections 4 (1) and (2) of the said Act are repealed and the following substituted therefor:

(1) Every collector, importer, registered consumer and purchaser shall pay to the Treasurer a tax at the rate of,

(a) 9.9 cents per litre on each litre of clear fuel received or used by him or her in Ontario to generate power in a motor vehicle other than railway equipment operated on rails in connection with a public transportation system; and

(b) 3.1 cents per litre on each litre of clear fuel received or used by him or her in Ontario to propel railway equipment on rails where such equipment is operated in connection with and as part of a public transportation system.

3.—(1) Subsection 14 (1) of the said Act is repealed and the following substituted therefor:

(1) Where a person objects to an assessment or statement of disallowance under section 13, that person may, within 180 days from the service of the assessment or statement of disallowance, serve on the Minister a notice of objection in duplicate in the prescribed form setting out the reasons for the objection and all relevant facts.

(2) Subsection 14 (15) of the said Act is repealed and the following substituted therefor:
(15) The time within which a notice of objection or a notice of appeal is to be served may be extended by the Minister if application for extension is made,

(a) in respect of a notice of objection under subsection (1),

(i) before the expiration of the time allowed under that subsection for service of notice of the objection, or

(ii) within one year from the day of mailing or delivery by personal service of the notice of assessment or statement of disallowance that is the subject of the objection where the person wishing to make objection furnishes to the Minister an explanation satisfactory to the Minister that explains why the notice of objection could not be served in accordance with subsection (1); or

(b) in respect of a notice of appeal, before the expiration of the time allowed under subsection (5) for the service of the notice of appeal.

4. Section 17 of the said Act is amended by adding thereto the following subsection:

(1a) Where the Minister considers it advisable to do so, the Minister may accept security for the payment of taxes in any manner the Minister considers appropriate.

5. Subsection 18 (3) of the said Act is repealed.

6. Clauses 30 (2) (b) and (c) of the said Act are repealed.

7.—(1) This Act, except section 3, comes into force on the day following the day it receives Royal Assent.

(2) Section 3 shall be deemed to have come into force on the 15th day of February, 1984.

8. The short title of this Act is the **Fuel Tax Amendment Act, 1985.**