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c 41 Tobacco Tax Amendment Act, 1986

Ontario

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CHAPTER 41

An Act to amend the Tobacco Tax Act

Assented to November 4th, 1986

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

1. Clauses 2 (1) (a) and (b) of the Tobacco Tax Act, being chapter 502 of the Revised Statutes of Ontario, 1980, as re-enacted by the Statutes of Ontario, 1985, chapter 22, section 2, are repealed and the following substituted therefor:

   (a) 2.83 cents on every cigarette purchased by the consumer;

   (b) 1.6 cents per gram on every gram or part thereof of any tobacco, other than cigarettes or cigars, purchased by the consumer; and

2. The said Act is amended by adding thereto the following section:

   9a. Every person who is a manufacturer, importer or wholesale dealer of tobacco shall deliver to the Minister, without notice or demand, such returns at such time and in such manner as the regulations prescribe.

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

   (2) Section 1 comes into force on the 1st day of January, 1987.

4. The short title of this Act is the Tobacco Tax Amendment Act, 1986.