c 15 Retail Sales Tax Amendment Act, 1989 (No. 1)

Ontario
CHAPTER 15

An Act to amend the Retail Sales Tax Act

Assented to March 2nd, 1989

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

1.—(1) Clause (b) of paragraph 4 of section 1 of the Retail Sales Tax Act, being chapter 454 of the Revised Statutes of Ontario, 1980, is repealed and the following substituted therefor:

(b) the cost of, or charges for, customs, mailing, handling, delivery or transportation, whether or not such are shown separately in the books of the vendor or on any invoices or in the computation of the sale price, or whether or not title has passed to the purchaser before delivery to such purchaser.

(2) Paragraph 4 of the said section 1 is amended by adding thereto the following clause:

(ba) the tax imposed pursuant to any provision of the Excise Tax Act (Canada) in respect of the tangible personal property or the taxable service or the sale or acquisition of either of them.

R.S.C. 1985, c. E-15

(3) Clause (c) of paragraph 27 of the said section 1 is repealed and the following substituted therefor:

(c) owns or operates a place of amusement.

2.—(1) Subsection 2 (1) of the said Act is amended by striking out “7” in the fifth line and inserting in lieu thereof “8”.

(2) Subsection 2 (3) of the said Act, as amended by the Statutes of Ontario, 1982, chapter 36, section 2 and 1986, chapter 66, section 2, is further amended by striking out “7” in the third line and inserting in lieu thereof “8”.
(3) Subsection 2 (6) of the said Act is amended by striking out "of the consideration given in payment" in the twelfth and thirteenth lines and in the seventeenth and eighteenth lines.

(4) Section 2 of the said Act is amended by adding thereto the following subsection:

(6a) For the purposes of subsection (6), tax at the rate of 8 per cent shall be computed, paid and collected on the due date of any payment to be made on or after the 2nd day of May, 1988.

3.—(1) Subsection 3 (1) of the said Act is amended by inserting after "service or" in the second line "own or".

(2) Subsection 3 (6) of the said Act is repealed and the following substituted therefor:

(6) Every vendor who fails to comply with subsection (1) is guilty of an offence and on conviction is liable to a fine of not less than $100 for each day or part of a day on which the offence occurs or continues.

4.—(1) Paragraph 54 of subsection 5 (1) of the said Act is repealed and the following substituted therefor:

54. newspapers, however purchased, but not advertising inserts or supplements to be included in newspapers.

(2) Paragraph 76 of the said subsection 5 (1), as enacted by the Statutes of Ontario, 1983, chapter 27, section 4 and amended by 1983, chapter 81, section 1, is repealed.

(3) Paragraph 77 of the said subsection 5 (1), as enacted by the Statutes of Ontario, 1983, chapter 27, section 4 and amended by 1983, chapter 48, section 1 and 1983, chapter 81, section 1, is repealed.

5.—(1) Subsection 14 (1) of the said Act is amended by inserting after "resale" in the fourth line "which records clearly identify the persons to whom sales for resale are made".

(2) Subsection 14 (3) of the said Act, as enacted by the Statutes of Ontario, 1986, chapter 66, section 7, is amended by inserting after "vendor who" in the first line "owns or".
(3) Section 14 of the said Act, as amended by the Statutes of Ontario, 1986, chapter 66, section 7, is further amended by adding thereto the following subsection:

(4) Where any person whose records fail to clearly identify the persons to whom sales for resale are made, the sales of tangible personal property disclosed in the records shall be deemed to have been retail sales.

6. Subsection 16 (2) of the said Act is amended by inserting after "purchaser" in the sixth line and in the tenth line in each instance "or the penalty imposed by subsection 17 (3)".

7. Clause 17 (5) (b) of the said Act, as amended by the Statutes of Ontario, 1983, chapter 27, section 8, is further amended by striking out "$2,000" in the amendment of 1983 and inserting in lieu thereof "$2,500".

8. This Act shall be deemed to have come into force on the 2nd day of May, 1988.
