1989

c 37 Fuel Tax Amendment Act, 1989

Ontario
CHAPTER 37

An Act to amend the Fuel Tax Act, 1981

Assented to July 13th, 1989

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

1.—(1) Section 1 of the *Fuel Tax Act, 1981*, being chapter 59, as amended by the Statutes of Ontario, 1985, chapter 23, section 1, is further amended by adding thereto the following clause:

   (ha) “fuel in bulk” means fuel transported or transferred by any means other than in a fuel tank of a motor vehicle in which fuel for generating power in the motor vehicle is kept.

(2) Clause 1 (j) of the said Act is repealed and the following substituted therefor:

   (j) “importer” means a person who brings or causes to be brought into Ontario fuel in bulk.

2. Subsection 4 (1) of the said Act, as re-enacted by the Statutes of Ontario, 1985, chapter 23, section 2, is repealed and the following substituted therefor:

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

   (a) 10.9 cents per litre on each litre of clear fuel received or used by the person 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) 3.4 cents per litre on each litre of clear fuel received or used by the person 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. Subsections 11 (5) and (6) of the said Act are repealed and the following substituted therefor:

(5) Every importer shall, at the times and in the manner prescribed, collect from any wholesaler, retail dealer or purchaser, to whom the importer sells fuel, the tax collectable and payable under this Act and, for that purpose, every importer is an agent of the Minister for the collection of the tax imposed by this Act.

(6) Every importer who is a collector shall remit to the Treasurer, at the times and in the manner prescribed, the tax collectable and payable by the importer in respect of the fuel imported by that person.

(7) At the time of entry into Ontario from outside Canada of clear fuel, every importer who is not a collector shall remit to the Treasurer,

(a) an amount as security equal to the tax under subsection (5) that the importer would be obliged to collect on such clear fuel upon resale of the fuel in Ontario; and

(b) the tax payable by the importer under subsection 4 (1).

(8) The remittance required by subsection (7) shall be made to a person authorized by the Minister for forwarding to the Treasurer by certified cheque or money order, payable to the Treasurer.

(9) Every importer shall, at the time and in the manner prescribed, deliver to the Minister or to a person authorized by the Minister a return with respect to the fuel imported by the importer.

4. Subsections 19 (1) and (2) of the said Act are repealed and the following substituted therefor:

(1) Every person carrying fuel in bulk, and the operator of every motor vehicle carrying fuel in bulk, shall, when requested by the Minister or any person authorized by the Minister, give written evidence to the requester of any or all of the following information,

(a) the name and address of any person from whom the fuel was obtained and the name and address of any person to whom the fuel so obtained was delivered or is to be delivered;
(b) the quantity of fuel delivered or to be delivered to any person;

(c) the use or intended use, if known, to be made of any fuel delivered or to be delivered from such motor vehicle.

(2) The Minister or a person authorized by the Minister may detain a motor vehicle carrying fuel in bulk where,

(a) written evidence requested under subsection (1) is not given;

(b) the information in the written evidence that is given is false; or

(c) the importer fails to comply with subsection 11 (7) or fails to deliver any return in accordance with subsection 11 (9).

(2a) The Minister or a person authorized by the Minister may detain a motor vehicle under subsection (2) until the written evidence is given, the true information is given, the remittance required by subsection 11 (7) is delivered or the return in accordance with subsection 11 (9) is delivered, as the case requires.

(2b) During any detention under subsection (2), the Crown, or any person acting in the administration and enforcement of this Act, is not liable for any damage to the motor vehicle, its contents, cargo or freight, or to its owner or driver or otherwise that may occur or be alleged to occur by reason of the detention of the motor vehicle pending compliance with subsection (1) and subsections 11 (7) and (9).

5.—(1) Subject to subsection (2), this Act shall be deemed to have come into force on the 18th day of May, 1989.

(2) Sections 1, 3 and 4 shall come into force on a day to be named by proclamation of the Lieutenant Governor.
