c 13 Gasoline Tax Amendment Act (Aviation Fuel), 1991 / Loi de 1991 modifiant la Loi de la taxe sur l'essence (carburant aviation)

Ontario
CHAPTER 13

An Act to amend the Gasoline Tax Act in respect of Liability for Tax on Transfers of Gasoline, Aviation Fuel or Propane

Assented to June 27th, 1991

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

1.-(1) Clause 1 (h) of the Gasoline Tax Act, as amended by the Statutes of Ontario, 1989, chapter 45, section 5, is repealed and the following substituted:

(h) “purchaser” means a person who, within Ontario, purchases or receives delivery of gasoline, aviation fuel or propane for the person’s own use or consumption or for use or consumption by others at the person’s expense, or on behalf of or as agent for a principal who is acquiring the gasoline, aviation fuel or propane for use or consumption by the principal or by others at the principal’s expense.

(2) Section 1 of the Act, as amended by the Statutes of Ontario, 1985, chapter 24, section 1, 1988, chapter 66, section 1 and 1989, chapter 45, sections 1 and 5, is further amended by adding the following clauses:

(ca) “delivery” includes the physical transfer in Ontario of gasoline, aviation fuel or propane into the fuel tank of a motor vehicle or aircraft;

(cb) “fuel tank” means the receptacle that supplies the engine or turbine in a motor vehicle or aircraft.

2. Section 2 of the Act, as amended by the Statutes of Ontario, 1981, chapter 11, section 2, 1985, chapter 24, section 2, 1988, chapter 66, section 2 and 1989, chapter 45, sections 2 and 5, is further amended by adding the following subsections:

(2c) Every person shall pay to the Treasurer a tax at the rate specified in subsection (2) on all aviation fuel that is transferred by the person into the fuel tank of an aircraft in Ontario,

(a) for use or consumption by the person;
(b) for use or consumption by another person at the expense of the person who transferred the aviation fuel; or

(c) on behalf of or as agent for a principal who is acquiring the aviation fuel for use or consumption by the principal or by others at the principal’s expense.

(2d) No tax is payable under subsection (2c) if,

(a) the person who transfers the aviation fuel is a purchaser of the aviation fuel; or

(b) the tax under subsection (2) has been paid by a purchaser of the aviation fuel.

(3a) Except where aviation fuel is imported into Canada and section 4 applies, a person liable to pay tax under subsection (2c) shall deliver to the Minister or to a person authorized by the Minister a return with respect to the aviation fuel referred to in subsection (2c) and shall remit the tax at the time and in the manner prescribed by the Minister.

(3b) A purchaser who does not purchase or receive delivery from a retailer but who is a purchaser by reason of receiving delivery within Ontario of gasoline, aviation fuel or propane in circumstances where section 4 does not apply and who is liable to pay tax under this Act shall deliver to the Minister or person authorized by the Minister a return with respect to the gasoline, aviation fuel or propane and shall remit the tax payable under this Act at the time and in the manner prescribed by the Minister.

3. Clause 4 (3) (b) of the Act, as enacted by the Statutes of Ontario, 1989, chapter 45, section 3, is repealed and the following substituted:

(b) an amount as a deposit equal to the tax that the importer subsequently would be liable to pay under section 2.

4. Section 5 of the Act is amended by adding the following subsection:

(2) The liability of a person who is not a purchaser to pay tax under this Act continues until the person has paid the tax.

5. Subsection 11 (5) of the Act is amended by striking out “retailer or purchaser” in the third line and substituting “retailer, purchaser or person liable to pay tax under subsection 2 (2c)”.

6. (1) Clause 16 (1) (c) of the Act is amended by inserting after “purchaser” in the first line, in the fourth line and in the eighth line in each instance “person liable to pay tax under subsection 2 (2c)”.

(2) Subsection 16 (2) of the Act is amended by inserting after “purchaser” in the third and fourth lines and in the fifth line in each instance “person liable to pay tax under subsection 2 (2c)”.

(3) Subsection 16 (3) of the Act is amended by inserting after “purchaser” in the fifth line “person liable to pay tax under subsection 2 (2c)”.

5 L’alinéa 4 (3) (b) de la Loi, tel qu’il est adopté par l’article 3 du chapitre 45 des Lois de l’Ontario de 1989, est abrogé et remplacé par ce qui suit :

(b) un montant comme dépôt égal à l’impôt que l’importateur aurait dû payer sous l’alinéa 2 de la section 2.

4 L’article 5 de la Loi est modifié par adjonction du paragraphe suivant :

(2) La responsabilité d’une personne qui n’est pas acheteuse de payer l’impôt sous cet article subsiste jusqu’à ce que la personne ait payé l’impôt.

5 Le paragraphe 11 (5) de la Loi est modifié, par substitution, aux mots «retailer or purchaser» à la troisième ligne, des mots «retailer, purchaser or person liable to pay tax under subsection 2 (2c)».

6 (1) L’alinéa 16 (1) (c) de la Loi est modifié par insertion, après le mot «purchaser» aux première, quatrième et huitième lignes, des mots «person liable to pay tax under subsection 2 (2c)».

(2) Le paragraphe 16 (2) de la Loi est modifié par insertion, après le mot «purchaser» aux troisième et quatrième lignes et à la cinquième ligne, des mots «person liable to pay tax under subsection 2 (2c)».

(3) Le paragraphe 16 (3) de la Loi est modifié par insertion, après le mot «purchaser» à la cinquième ligne, des mots «person liable to pay tax under subsection 2 (2c)».
(4) Subsection 16 (5) of the Act is amended by striking out “purchaser” in the tenth line and substituting “purchaser, person liable to pay tax under subsection 2 (2c)”.

7. (1) Clause 22 (b) of the Act is amended by inserting after “purchaser” in the fourth line “person liable to pay tax under subsection 2 (2c)”.

(2) Clause 22 (c) of the Act is amended by inserting after “purchaser” in the fourth and fifth lines “person liable to pay tax under subsection 2 (2c)”.

8. (1) Clause 32 (2) (b) of the Act, as enacted by the Statutes of Ontario, 1981, chapter 11, section 3 and amended by 1989, chapter 45, section 5, is repealed and the following substituted:

(b) prescribing the returns and statements to be made by importers, manufacturers, wholesalers, retailers and purchasers of gasoline, aviation fuel or propane and by persons liable to pay tax under subsection 2 (2c), the information to be given in such returns and statements and by whom and in what manner they shall be made, and prescribing the records to be kept by such persons.

(2) Subsection 32 (2) of the Act, as enacted by the Statutes of Ontario, 1981, chapter 11, section 3 and amended by 1985, chapter 24, section 10 and 1989, chapter 45, section 5, is further amended by adding the following clause:

(d) prescribing anything that the Minister is permitted or required by this Act to prescribe.

9. (1) Except as provided in subsections (2) and (3), this Act comes into force on the day it receives Royal Assent.

(2) Subsection 1 (2) and sections 2, 4, 5 and 8 shall be deemed to have come into force on the 1st day of October, 1986.

(3) Subsection 1 (1) and section 3 shall be deemed to have come into force on the 1st day of October, 1989.