The Retail Sales Tax Amendment Act, 1980 (No. 2)

Ontario
CHAPTER 70

An Act to amend
The Retail Sales Tax Act

Assented to December 12th, 1980

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

1.—(1) Paragraph 41 of subsection 1 of section 5 of The Retail Sales Tax Act, being chapter 415 of the Revised Statutes of Ontario, 1970, as re-enacted by the Statutes of Ontario, 1978, chapter 6, section 2 and amended by 1979, chapter 27, section 3, is further amended by striking out “March” in the third line and in the tenth line as inserted by the 1979 amendment and inserting in lieu thereof in each instance “December”.

(2) Paragraph 41a of subsection 1 of the said section 5, as enacted by the Statutes of Ontario, 1978, chapter 6, section 2 and amended by 1979, chapter 27, section 3, is further amended by striking out “March” in the third line as inserted by the 1979 amendment and inserting in lieu thereof “December”.

(3) Paragraph 70 of subsection 1 of the said section 5, as enacted by the Statutes of Ontario, 1979, chapter 27, section 3, is amended by striking out “March” in the twelfth line and inserting in lieu thereof “December”.

(4) Subsection 1 of the said section 5, as amended by the Statutes of Ontario, 1972, chapter 21, section 1, 1973, chapter 23, section 4, 1974, chapter 7, section 2, 1975, chapter 9, section 4, 1976, chapter 23, section 3, 1976, chapter 82, section 3, 1977, chapter 13, section 4, 1978, chapter 6, section 2, 1979, chapter 27, section 3 and 1980, chapter 22, section 1, is further amended by adding thereto the following paragraphs:

71. furniture, other than that prescribed by the Minister to be excluded from the exemption conferred by this paragraph, that is purchased for private household use, if the purchase is made before the 1st day of July, 1981 and delivery thereof is taken by the purchaser on or after the
14th day of November, 1980 and before the 1st day of July, 1981;

72. major home appliances that are manufactured for private household use and that are,

(a) refrigerators, freezers or kitchen ranges, including ovens and cooking tops sold separately for installation as a kitchen range; or

(b) washers or dryers for the laundering of clothes,

but only when such appliances have never previously been sold, leased or rented by a dealer to a customer at a retail sale anywhere and are,

(c) purchased before the 1st day of July, 1981 and delivered to the purchaser thereof on or after the 14th day of November, 1980 and before the 1st day of July, 1981; and

(d) not appliances or a class or kind of appliance prescribed by the Minister to be excluded from the exemption conferred by this paragraph;

73. building materials, as defined by the Minister, that are purchased before the 1st day of July, 1981 and are delivered to the purchaser thereof on or after the 14th day of November, 1980 and before the 1st day of July, 1981.

2. Subsection 1 of section 19 of the said Act, as re-enacted by the Statutes of Ontario, 1976, chapter 23, section 8, is amended by striking out “sixty” in the third line and inserting in lieu thereof “ninety”.

3. Section 20 of the said Act, as amended by the Statutes of Ontario, 1976, chapter 23, section 9, is further amended by adding thereto the following subsection:

(7) The time within which a notice of objection under section 19 or a notice of appeal under this section is to be served may be extended by the Minister if application for such extension is made before the time for service of the notice of objection or a notice of appeal, as the case may be, has expired.

4. Subsection 3 of section 42 of the said Act, as enacted by the Statutes of Ontario, 1975, chapter 9, section 11 and amended by 1976, chapter 23, section 12, 1976, chapter 82, section 4, 1979, chapter 27, section 8 and 1980, chapter 22, section 3, is further amended by adding thereto the following clause:
(j) extending to a date not later than the 30th day of September, 1981, the period within which delivery is required to be made for the purpose of any exemption conferred by paragraph 71, 72 or 73 of subsection 1 of section 5.

5. This Act shall be deemed to have come into force on the 14th day of November, 1980.

6. The short title of this Act is The Retail Sales Tax Amendment Act, 1980 (No. 2).