c 19 The Retail Sales Tax Amendment Act, 1978 (No. 2)
CHAPTER 19

An Act to amend The Retail Sales Tax Act

Assented to May 8th, 1978

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

1. Subsection 3a of section 2 of The Retail Sales Tax Act, being chapter 415 of the Revised Statutes of Ontario, 1970, as enacted by the Statutes of Ontario, 1975, chapter 9, section 2, is repealed and the following substituted therefor:

(3a) Notwithstanding subsections 1, 3 and 11, during the period commencing on the 11th day of April, 1978 and ending with the 7th day of October, 1978, the tax imposed by subsections 1, 3 and 11 shall be at the rate of 4 per cent of the fair value of the tangible personal property or taxable service respectively made liable to tax under the said subsections during such period.

(3b) Notwithstanding subsection 2 but subject to subsection 3c, during the period commencing on the 11th day of April, 1978 and ending with the 7th day of October, 1978, the tax imposed by subsection 2 shall be at the rate of 7 per cent of the fair value of liquor, beer or wine and prepared meals sold at a price of over $6.00 made liable to tax under the said subsection during such period.

(3c) Subsection 3b does not apply to liquor, beer or wine sold through,

(a) a government store established or authorized by the Liquor Control Board of Ontario under The Liquor Control Act, 1975; or

(b) any establishment authorized under clause e of section 3 of The Liquor Control Act, 1975 to sell beer or Ontario wine.
2. This Act shall be deemed to have come into force on the 11th day of April, 1978.

3. The short title of this Act is The Retail Sales Tax Amendment Act, 1978 (No. 2).