1978

c 78 The Motor Vehicle Fuel Tax Amendment Act, 1978

Ontario
CHAPTER 78

An Act to amend
The Motor Vehicle Fuel Tax Act

Assented to November 30th, 1978

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

1. Clause b of subsection 3 of section 2 of The Motor Vehicle Fuel Tax Act, being chapter 282 of the Revised Statutes of Ontario, 1970, as re-enacted by the Statutes of Ontario, 1977, chapter 18, section 1, is amended by striking out "75 gallons" in the seventh line and inserting in lieu thereof "350 litres".

2. —(1) Subsection 1 of section 3 of the said Act, as re-enacted by the Statutes of Ontario, 1972, chapter 14, section 2, is repealed and the following substituted therefor:

(1) Every purchaser shall pay to the Treasurer a tax at the rate of 5.5 cents per litre on all fuel received or used in Ontario by him to generate power in a motor vehicle.

(2) Subsection 2 of the said section 3, as amended by the Statutes of Ontario, 1972, chapter 14, section 2, is repealed and the following substituted therefor:

(2) Every registrant shall pay to the Treasurer a tax at the rate of 5.5 cents per litre on all fuel used by him to generate power in a motor vehicle.

3. Subsection 1 of section 4 of the said Act, as amended by the Statutes of Ontario, 1972, chapter 147, section 3 and 1977, chapter 18, section 3, is further amended by striking out "forty imperial gallons" in the first line and inserting in lieu thereof "200 litres".

4. Subsection 1 of section 4a of the said Act, as enacted by the Statutes of Ontario, 1972, chapter 147, section 4 and amended by 1977, chapter 18, section 4, is further amended by striking out "forty imperial gallons" in the eighth line and inserting in lieu thereof "200 litres".
5. Clause (a) of subsection 1 of section 8 of the said Act is repealed and the following substituted therefor:

(a) without notice or demand and at the time and in the manner prescribed in the regulations; or

6.—(1) Subsection 1 of section 16 of the said Act, as re-enacted by the Statutes of Ontario, 1972, chapter 147, section 8, is amended by striking out "or" at the end of clause (b) and by striking out clause (c).

(2) Subsections 2 and 3 of the said section 16 are repealed and the following substituted therefor:

Garnishment

(2) When the Minister has knowledge or suspects that a person is or is about to become indebted or liable to make any payment to a person liable to make a payment or remittance under this Act, he may, by registered letter or by a letter served personally, require the first-named person to pay the moneys otherwise payable to the second-named person in whole or in part to the Treasurer on account of the liability under this Act.

Idem

(3) The receipt of the Treasurer for moneys paid as required under this section is a good and sufficient discharge of the original liability to the extent of the payment.

Liability of debtor

(4) Every person who has discharged any liability to a person liable to make a payment or remittance under this Act without complying with the requirements under this section is liable to pay to the Treasurer an amount equal to the liability discharged or the amount he was required under this section to pay to the Treasurer, whichever is the lesser.

Service of garnishee

(5) Where a person who is or is about to become indebted or liable to make a payment to a person liable to make a payment or remittance under this Act carries on business under a name and style other than his own name, the registered or other letter under subsection 2 may be addressed to the name or style under which he carries on business and, in the case of personal service, shall be deemed to have been validly served if it has been left with an adult person employed at the place of business of the addressee.

Idem

(6) Where persons who are or are about to become indebted or liable to make a payment to a person liable to make a payment or remittance under this Act carry on
business in partnership, the registered or other letter under subsection 2 may be addressed to the partnership name and, in the case of personal service, shall be deemed to have been validly served if it has been served on one of the partners or left with an adult person employed at the place of business of the partnership.

(7) Subject to The Wages Act, where the Minister has under this section required an employer to pay to the Treasurer on account of an employee’s liability under this Act moneys otherwise payable by the employer to the employee as remuneration, the requirement is applicable to all future payments by the employer to the employee in respect of remuneration until the liability under this Act is satisfied and operates to require payments to the Treasurer out of each payment of remuneration of such amount as may be stipulated by the Minister in the registered letter or letter served personally.

(8) Where any person, without reasonable excuse, has failed to remit to the Treasurer the moneys as required under this section, the Minister may apply before a judge of the Supreme Court for an order directing such person to remit the moneys which he has failed to remit.

7. Subsection 1 of section 166 of the said Act, as enacted by the Statutes of Ontario, 1977, chapter 18, section 8, is amended by striking out “40 gallons” in the second line and inserting in lieu thereof “200 litres”.

8. The said Act is amended by adding thereto the following section:

19a. For the purpose of simplifying compliance with this Act and the administration and collection of the tax imposed by this Act, and in order to provide for reciprocal arrangements to settle competing claims for tax on the acquisition and use of fuel by persons carrying on business in more than one province or territory of Canada, the Lieutenant Governor in Council may, upon the recommendation of the Minister and on such terms and conditions as are considered necessary and expedient, enter into an agreement with any province or territory of Canada that tax paid to one jurisdiction on the acquisition there of fuel that is transferred to the other jurisdiction and that becomes liable to tax in such other jurisdiction under this Act or any similar legislation in force in such other jurisdiction may be paid by one jurisdiction to the other in reduction of the liability to such tax arising in the jurisdiction receiving such payment and in
10. (1) This Act, except sections 1 to 5 and section 7, comes into force on the day it receives Royal Assent.

(2) Sections 1 to 5 and section 7 come into force on the 1st day of January, 1979.