1972

c 14 The Motor Vehicle Fuel Tax Amendment Act, 1972 (No. 1)

Ontario
CHAPTER 14

An Act to amend
The Motor Vehicle Fuel Tax Act

Assented to April 21st, 1972
Session Prorogued December 15th, 1972

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

1. — (1) Clause a of section 1 of The Motor Vehicle Fuel Tax Act, being chapter 282 of the Revised Statutes of Ontario, 1970, is repealed and the following substituted therefor:

(a) "fuel" means any gas or liquid that may be used for the purpose of generating power by internal combustion, except such products as are excluded from this Act by the regulations.

(2) Clause b of the said section 1 is amended by striking out "to propel it" in the second line and inserting in lieu thereof "for generating power in the motor vehicle".

(3) Clause d of the said section 1 is repealed and the following substituted therefor:

(d) "motor vehicle" means a machine operated, propelled or driven otherwise than by muscular power.

(4) Clause e of the said section 1 is repealed and the following substituted therefor:

(e) "purchaser" means a person who acquires or receives fuel for his own use or consumption or for the use or consumption by others at his expense, or on behalf of, or as agent for, a principal who desires to acquire the fuel for use or consumption by him or other persons at his expense.

(5) Clause h of the said section 1 is repealed.

2. — (1) Subsection 1 of section 3 of the said Act is repealed and the following substituted therefor:
(1) Every purchaser shall pay to the Treasurer a tax at the rate of 25 cents per imperial gallon 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 is amended by striking out “24” in the second line and inserting in lieu thereof “25”, and by striking out “for the propulsion of” in the third line and inserting in lieu thereof “in”.

3. Subsection 3 of section 7 of the said Act is amended by striking out “and he may provide for the payment of such remuneration to the registrant as he deems appropriate” in the third and fourth lines.

4. Subsection 1 of section 18 of the said Act is repealed and the following substituted therefor:

(1) The Minister may refund the full tax imposed by this Act where the fuel on which the tax was paid was used exclusively in the business of farming or commercial fishing and may refund 17 cents per imperial gallon where the fuel on which the tax was paid was used for a purpose other than farming or commercial fishing, but no refund of tax may be made with respect to fuel used in a motor vehicle licensed or required to be licensed under The Highway Traffic Act or in connection with the construction or maintenance of a highway.

5. Section 21 of the said Act is amended by adding thereto the following clause:

(c) prescribing uses of fuel for which a partial refund may not be given under subsection 1 of section 18.

6.—(1) This Act, except section 3, shall be deemed to have come into force on the 29th day of March, 1972.

(2) Section 3 comes into force on the 1st day of May, 1972.

7. This Act may be cited as The Motor Vehicle Fuel Tax Amendment Act, 1972.