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c 16 The Tobacco Tax Amendment Act, 1972

Ontario

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CHAPTER 16

An Act to amend The Tobacco 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. Subsection 1 of section 2 of The Tobacco Tax Act, being chapter 463 of the Revised Statutes of Ontario, 1970, is repealed and the following substituted therefor:

(1) Every consumer shall pay to Her Majesty in right of Ontario a tax computed as follows:

(a) 2.3 cents on every five cigarettes purchased by him, and where the number of cigarettes purchased is not five or a multiple thereof, the tax shall be pro-rated accordingly;

(b) 2.5 cents for every one-half of one ounce or part thereof of any tobacco, other than cigarettes or cigars, purchased by him;

(c) 1 cent on every cigar purchased by him for a price at retail of not more than 7 cents;

(d) 2 cents on every cigar purchased by him for a price at retail of more than 7 cents but not more than 10 cents;

(e) 3 cents on every cigar purchased by him for a price at retail of more than 10 cents but not more than 15 cents;

(f) 4 cents on every cigar purchased by him for a price at retail of more than 15 cents but not more than 20 cents, and thereafter an additional 1 cent for each additional 5 cents that the price at retail exceeds 20 cents.

2. Clause b of section 16 of the said Act is repealed.
3. — (1) This Act, except section 2, shall be deemed to have come into force on the 29th day of March, 1972.

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

4. This Act may be cited as The Tobacco Tax Amendment Act, 1972.