The Income Tax Amendment Act, 1970 (No. 1)

Ontario
CHAPTER 7

An Act to amend The Income Tax Act, 1961-62

Assented to May 4th, 1970
Session Prorogued November 13th, 1970

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

1.-(1) Paragraph 7 of subsection 1 of section 1 of The Income Tax Act, 1961-62 is amended by striking out "Deputy Provincial Treasurer" in the first and second lines and inserting in lieu thereof "Deputy Minister of Revenue", so that the paragraph shall read as follows:

7. "deputy head" means the Deputy Minister of Revenue, or, where a collection agreement is entered into, means the Deputy Minister of National Revenue for Taxation.

(2) Paragraph 20 of subsection 1 of the said section is amended by striking out "Treasurer" in the third line and inserting in lieu thereof "Provincial Minister".

(3) Subsection 1 of the said section, as amended by section 1 of The Income Tax Amendment Act, 1961-62 and section 1 of The Income Tax Amendment Act, 1962-63, is further amended by adding thereto the following paragraph:

21a. "Provincial Minister" means the Minister of Revenue.

(4) Paragraph 22 of subsection 1 of the said section is repealed and the following substituted therefor:

22. "Receiver General for Canada" means the Receiver General for Canada, but in any provision of the Federal Act that is incorporated by reference in this Act, unless a collection agreement is entered into, a reference to the Receiver General for Canada shall be read and construed for the purposes of this Act as a reference to the Treasurer.

(5) Paragraph 27 of subsection 1 of the said section is repealed and the following substituted therefor:
27. "Treasurer" means the Treasurer of Ontario and Minister of Economics, or where a collection agreement is entered into, means,

i. in relation to the remittance of any amount as or on account of tax payable under this Act, the Receiver General for Canada, and

ii. in relation to any other matter, the Minister.

2. Subsection 5 of section 4a of The Income Tax Act, 1961-62, as enacted by section 1 of The Income Tax Amendment Act, 1964, is amended by striking out "Treasurer" in the fourth line and inserting in lieu thereof "Provincial Minister".

3.—(1) Subsection 1 of section 6 of The Income Tax Act, 1961-62 is amended by striking out "Treasurer" in the third line and in the seventeenth line and inserting in lieu thereof in each instance "Provincial Minister".

(2) Subsection 2 of the said section 6 is amended by striking out "Treasurer" in the fourth line and in the sixth line and inserting in lieu thereof in each instance "Provincial Minister".

4.—(1) Subsection 1 of section 8 of The Income Tax Act, 1961-62 is amended by striking out "Treasurer" in the first line and inserting in lieu thereof "Provincial Minister".

(2) Subsection 2 of the said section 8 is amended by striking out "Treasurer" in the first line and inserting in lieu thereof "Provincial Minister".

(3) Subsection 4 of the said section 8 is amended by striking out "Treasurer" in the first line and in the tenth line and inserting in lieu thereof in each instance "Provincial Minister".

(4) Subsection 6 of the said section 8 is amended by striking out "Treasurer" in the eighth line and inserting in lieu thereof "Provincial Minister".

(5) Subsection 7 of the said section 8 is amended by striking out "Treasurer" in the first line and inserting in lieu thereof "Provincial Minister".

5. Subsection 2 of section 12 of The Income Tax Act, 1961-62 is amended by striking out "Treasurer" in the first line and in the second line and inserting in lieu thereof in each instance "Provincial Minister".
6. Subsection 6 of section 14 of The Income Tax Act, 1961-62, is amended by striking out "Treasurer" in the fifth line and in the eleventh line and inserting in lieu thereof in each instance "Provincial Minister".

7. Subsection 3 of section 15 of The Income Tax Act, 1961-62, is amended by striking out "Treasurer" in the third line and in the eighth line and inserting in lieu thereof in each instance "Provincial Minister".

8.—(1) Subsection 1 of section 17 of The Income Tax Act, 1961-62, is amended by striking out "Treasurer" in the third line and inserting in lieu thereof "Provincial Minister".

(2) Subsection 2 of the said section 17 is amended by striking out "Treasurer" in the second line and inserting in lieu thereof "Provincial Minister".

(3) Subsection 4 of the said section 17 is amended by striking out "Treasurer" in the first line and inserting in lieu thereof "Provincial Minister".

9.—(1) Subsection 1 of section 18 of The Income Tax Act, 1961-62, is amended by striking out "Treasurer" in the third line and inserting in lieu thereof "Provincial Minister".

(2) Subsection 2 of the said section 18 is amended by striking out "deputy head" in the second and third lines and inserting in lieu thereof "Provincial Minister".

(3) Subsection 3 of the said section 18 is amended by striking out "Treasurer" in the first line and inserting in lieu thereof "Provincial Minister".

(4) Subsection 4 of the said section 18 is amended by striking out "Treasurer" in the first line and inserting in lieu thereof "Provincial Minister".

(5) The said section 18 is amended by adding thereto the following subsection:

(5) The Provincial Minister may accept a notice of objection under this section notwithstanding that it was not served in duplicate or in the manner required by subsection 2.

10.—(1) Subsection 1 of section 19 of The Income Tax Act, 1961-62, is amended by striking out "Treasurer" in the fifth line, in the eighth line and in the fourteenth line and inserting in lieu thereof in each instance "Provincial Minister".
(2) Subsection 3 of the said section 19 is amended by striking out "Treasurer" in the second line and inserting in lieu thereof "Provincial Minister".

(3) Subsection 4 of the said section 19 is amended by striking out "Treasurer" in the first line and inserting in lieu thereof "Provincial Minister" and by striking out "deputy head" in the second and third lines and inserting in lieu thereof "Provincial Minister".

(4) Subsection 6 of the said section 19 is amended by striking out "Treasurer" in the fourth line and inserting in lieu thereof "Provincial Minister".

11. Subsection 1 of section 20 of The Income Tax Act, 1961-62 is amended by striking out "Treasurer" in the first line and inserting in lieu thereof "Provincial Minister".

12.—(1) Subclause iv of clause c of subsection 3 of section 21 of The Income Tax Act, 1961-62 is amended by striking out "Treasurer" in the first line and inserting in lieu thereof "Provincial Minister".

(2) Subsection 4 of the said section 21 is amended by striking out "Treasurer" in the third line and inserting in lieu thereof "Provincial Minister".

13.—(1) Subsection 1 of section 25 of The Income Tax Act, 1961-62 is repealed and the following substituted therefor:

(1) The Provincial Minister shall administer and enforce this Act and control and supervise all persons employed to carry out or enforce this Act and the Deputy Minister of Revenue may exercise all the powers and perform the duties of the Provincial Minister under this Act.

(2) Subsection 2 of the said section 25 is amended by striking out "Treasurer" in the first line and inserting in lieu thereof "Provincial Minister".

(3) Subsection 3 of the said section 25 is amended by striking out "Treasurer" in the first line and inserting in lieu thereof "Provincial Minister".

(4) Clause a of subsection 4 of the said section 25 is amended by striking out "Treasurer" in the first line and inserting in lieu thereof "Provincial Minister".
14. Subsection 1 of section 28 of The Income Tax Act, 1961-62, as amended by striking out “Treasurer” in the third line and in the fourth line and inserting in lieu thereof in each instance “Provincial Minister”.


16.—(1) Subsection 1 of section 29 of The Income Tax Act, 1961-62, is amended by striking out “Treasurer” in the first line and inserting in lieu thereof “Provincial Minister”.

(2) Subsection 3 of the said section 29 is amended by striking out “Treasurer” in the first line and in the ninth line and inserting in lieu thereof in each instance “Provincial Minister”.

17. Subsection 1 of section 30 of The Income Tax Act, 1961-62 is amended by striking out “Treasurer” in the second line and inserting in lieu thereof “Provincial Minister”.

18.—(1) Subsection 1 of section 31 of The Income Tax Act, 1961-62 is amended by striking out “Treasurer” in the first line and inserting in lieu thereof “Provincial Minister”.

(2) Subsection 2 of the said section 31 is amended by striking out “Treasurer” in the second and third lines and inserting in lieu thereof “Provincial Minister”.


20.—(1) Subsection 1 of section 33 of The Income Tax Act, 1961-62 is amended by striking out “Treasurer” in the seventh line and inserting in lieu thereof “Provincial Minister”.

(2) Subsection 2 of the said section 33 is amended by striking out “Treasurer” in the third line and inserting in lieu thereof “Provincial Minister”.

(3) Subsection 3 of the said section 33 is amended by striking out “Treasurer” in the third line and inserting in lieu thereof “Provincial Minister”.

21.—(1) Subsection 1 of section 34 of The Income Tax Act, 1961-62 is amended by striking out “Treasurer” in the first line and inserting in lieu thereof “Provincial Minister”.

(2)
(2) Subsection 2 of the said section 34 is amended by striking out “Treasurer” in the first line and inserting in lieu thereof “Provincial Minister”.

(3) Subsection 3 of the said section 34 is amended by striking out “Treasurer” in the first line and inserting in lieu thereof “Provincial Minister” and by striking out “Treasury Department” in the fifth line and inserting in lieu thereof “Department of Revenue”.

(4) Subsection 4 of the said section 34 is amended by striking out “Treasurer” in the first line and inserting in lieu thereof “Provincial Minister” and by striking out “Treasury Department” in the third and fourth lines and inserting in lieu thereof “Department of Revenue”.

(5) Subsection 5 of the said section 34 is amended by striking out “Treasury Department” in the fourth line and inserting in lieu thereof “Department of Revenue” and by striking out “Treasurer” in the sixth line and in the seventh line and inserting in lieu thereof in each instance “Provincial Minister”.

(6) Subsection 7 of the said section 34 is amended by striking out “Treasurer” in the first line and inserting in lieu thereof “Provincial Minister”.

22. Section 36 of The Income Tax Act, 1961-62 is amended by striking out “Treasurer” in the fifth line and in the seventh line and inserting in lieu thereof in each instance “Provincial Minister”.

23. Subsection 2 of section 42 of The Income Tax Act, 1961-62, as re-enacted by section 5 of The Income Tax Amendment Act, 1962-63, is amended by striking out “Treasurer” in the third line and in the fifth line and inserting in lieu thereof in each instance “Provincial Minister”.

24.—(1) Subsection 1 of section 45 of The Income Tax Act, 1961-62, as re-enacted by section 6 of The Income Tax Amendment Act, 1962-63, is amended by striking out “Treasury Department” in the second line and inserting in lieu thereof “Department of Revenue” and by striking out “Treasurer” in the fourth line, in the eighth line and in the tenth line and inserting in lieu thereof in each instance “Provincial Minister”.

(2) Subsection 3 of the said section 45 is amended by striking out “Treasurer” in the sixth line and in the eighth line and inserting in lieu thereof in each instance “Provincial Minister”.

(3)
(3) Subsection 4 of the said section 45 is amended by striking out "Treasury Department" in the fourth line and inserting in lieu thereof "Department of Revenue".

(4) Subsection 5 of the said section 45 is amended by striking out "Treasury Department" in the third and fourth lines and inserting in lieu thereof "Department of Revenue".

(5) Subsection 6 of the said section 45 is amended by striking out "Treasury Department" in the third and fourth lines and inserting in lieu thereof "Department of Revenue".

(6) Subsection 7 of the said section 45 is amended by striking out "Treasury Department" in the first line and inserting in lieu thereof "Department of Revenue".

(7) Subsection 8 of the said section 45 is amended by striking out "Treasury Department" in the first line and inserting in lieu thereof "Department of Revenue".

(8) Subsection 9 of the said section 45 is amended by striking out "Treasury Department" in the third and fourth lines and inserting in lieu thereof "Department of Revenue".

(9) Subsection 11 of the said section 45 is amended by striking out "Treasury Department" in the sixth line, in the eighth line, in the tenth line and in the twelfth line and inserting in lieu thereof in each instance "Provincial Minister".

(10) Subsection 12 of the said section 45 is amended by striking out "Treasury Department" in the seventh line and inserting in lieu thereof "Provincial Minister".

(11) Subsection 13 of the said section 45 is amended by striking out "Treasury Department" in the second line and inserting in lieu thereof "Provincial Minister".

(12) Subsection 14 of the said section 45 is amended by striking out "Treasury Department" in the second line, in the third line and in the fourth line and inserting in lieu thereof in each instance "Provincial Minister".

(13) Subclause i of clause b of subsection 15 of the said section 45 is amended by striking out "Treasury Minister" and inserting in lieu thereof "Provincial Minister".

(14)
(14) Subsection 17 of the said section 45 is amended by striking out “Treasurer” in the first line and inserting in lieu thereof “Provincial Minister”.

(15) Subsection 18 of the said section 45 is amended by striking out “Treasurer” in the sixth line and in the ninth line and inserting in lieu thereof in each instance “Provincial Minister” and by striking out “Treasury Department” in the ninth and tenth lines and inserting in lieu thereof “Department of Revenue”.

25. Subsection 3 of section 46 of The Income Tax Act, 1961-62 is amended by striking out “Treasurer” in the second line and in the fourth line and inserting in lieu thereof in each instance “Provincial Minister”.

26. This Act comes into force on the day it receives Royal Assent.

27. This Act may be cited as The Income Tax Amendment Act, 1970.