

## CITY OF TORONTO ACT, 2006 INDEX

### A

**Agreements re: tax collection**, 271

**Assessment, change of**, 335

### B

**By-laws re fees and charges**, 259

- approval by local board, 263
- conflict, 259(5)
- local board, 259(1.1)
- mandatory services, 259(4)
- other contents, 267(4)
- requirements for by-law, 267(3)

### C

**Cancellation of payment**, 324

**Charities, rebates for**, 329; Ont. Reg. 121/07, ss. 8, 9

**City option**, 292; Ont. Reg. 121/07, s. 7.1

- prescribed adjustments, Ont. Reg. 121/07, s. 29

**Correctional institutions**, 285(2)

**Current year levy change**, Ont. Reg. 122/07, s. 13.1

### D

**Debt**, 264

**Definitions**, 258, 273, 275(1), 277(1), 279(7), 282(2), 286(1), 287(2), 288, 291(14), 292(6), 294(19), 302(2), 304, 311(3), 324(5), 329(12), 330(6), 331(25), 332(3), 333(1), 334(2), 337(3), 337(9), 337(15), 338(3), 338(11), 343; Ont. Reg. 121/07, ss. 1, 12(7), 15.1(1), 16(3), 21, 34(2), 35(4), 39(1), 46(2)

**Division into parcels**, 322

### E

**Effect re Part XI**, 269

**Eligible properties, taxes on**, 294; Ont. Reg. 121/07, ss. 35, 35.1

**Enforcement measures**, 270

- enforcement by court, 270(3)
- limitation period, 270(4)
- priority of outstanding amounts, 270(2)

### F

**Federal Crown land**, 336

- forfeited corporate land
- expedited public sale, 350(2.0.1)
- tax arrears certificate, registration of, 344.1

### G

**Graduated tax rates**, 279; Ont. Reg. 121/07, ss. 7.0.1, 7.0.1.1, 20

**Gross leases**

- business improvement area charges, 338
- property taxes, 337

### H

**Heritage property**, 334

**Holidays**, 340

### I

**Instalments by-laws**, 307

**Interim levy**, 281

### L

**Landfill property class**, Ont. Reg. 121/07, ss. 7.0.1, 7.0.2

**Landlord's shortfall**, 295(6), 296

**Late payment charges**, 310

**Local municipal levies**, 277

- assessment, 277(3)
- average tax ratio, 277(8), (9)
- exception, Ont. Reg. 121/07, s. 3
- maximum tax rates and revenue limit, Ont. Reg. 121/07, s. 7
- maximum tax ratios, Ont. Reg. 121/07, s. 6
- rebates, 277(11)–(13)
- regulations, 277(10), (11)
- restrictions on rates, 277(6)
- restriction thresholds, Ont. Reg. 121/07, s. 4
- special levies, 277(4), (5); Ont. Reg. 121/07, s. 5
- special reductions, 277(14)

**M**

**Maximum tax, amounts to be added**, Ont. Reg. 121/07, s. 15.1

**Municipal services agreements**, 285(6)–(10)

**N**

**Non-profit hospital service corporation**, 286

**Notional tax rate**, Ont. Reg. 122/07, s. 13.2

**O**

**Offence**, 339

**Overcharges**, 325

**P**

**Part XII, application of**, Ont. Reg. 121/07, ss. 7.2, 7.3

**Payments**, 311

- allocation of, 312

**Payments in lieu of taxes**, 284

- deemed to be taxes, Ont. Reg. 121/07, s. 36
- defence properties, Ont. Reg. 121/07, s. 13
- school boards, distribution to, Ont. Reg. 121/07, ss. 12, 14

**Persons not subject to tax**, 268

**Phase-in of tax changes resulting from reassessments**, 282

**Power to impose taxes**, 267

- persons not subject to tax, 268
- requirements for by-law, 267(3), 267(5), 267(6)
- vacant residential units, 302.1

**Prescribed subclass tax reductions**, 278

**Property tax bill, form and content**, Ont. Reg. 122/07

**Provincial education institutions**, 285(5)

**Public hospitals**, 285(3)

**Q**

**Qualifying taxation year**, Ont. Reg. 121/07, ss. 2.2.1–2.2.3

**R**

**Railway and power utility lands, taxation of**, 280; Ont. Reg. 121/07, ss. 10, 11

**Recoveries, by-law providing**, 293; Ont. Reg. 121/07, ss. 30–34

**Reduction of payment**, 324

**Refund of payment**, 324

**Refund on cancelled assessment**, 320

**Registration, limits on**, 344.2

**Regulations**, 328

- cancellation of taxes, 333(23), (24)
- changes resulting from reassessments, 282(18)
- charities, rebates for, 329(11)
- city options, 292(4)
- eligible properties, 294(20)
- fees and charges, 266
- graduated tax rates, 279(4)
- heritage property, 334(16)
- interim levies, 281(10)
- local municipal levies, 277(10), (11)
- overcharges, 325(13)
- power to impose taxes, 272, 302.2
- prescribed subclass tax reductions, 278(2)
- railway and power utility lands, taxation of, 280(2)
- recoveries, 293(7)
- sale of land for tax purposes, 363
- special services by-laws, 287(5)
- tax ratios, 275(13), (17)–(19)
- tax reductions, 330(5)
- traditional municipal taxes, 302
- vacant unit rebate, 331(12)

**Residents for developmentally disabled**, 285(4)

**Restrictions**

- fees and charges, 261
- gas charges, 262
- poll tax, 260
- sale of land for tax purposes, 365
- tax ratios for certain property classes, 276

**Restructuring orders**, 282(19)

**S**

**Sale of land for tax purposes (real property tax)**

- application of proceeds, 351.0.1
- automatic forfeiture, 351
- immunity from civil actions, 357
- inspection warrant, 360
- inspection with warrant, 361
- inspection without warrant, 359
- methods of giving notice, 352
- mining rights, 355
- non-application, 342
- obstruction, 362
- power of entry, 358

**Sale of land for tax purposes (real property tax) (*cont'd*)**

- public sale, 350
- registration, effect of, 354
- restriction, 365
- scale of costs, 356
- transition, prior to registration, 364
- voidable proceedings, 353

**Seizure, 316****Special services by-laws, 287****Statement, 317****Subclass tax reductions**

- creative enterprise, Ont. Reg. 121/07, s. 9.2
- small business subclass, Ont. Reg. 121/07, s. 9.3
- small-scale on-farm business, Ont. Reg. 121/07, s. 9.1

**T****Tax arrears certificate**

- accounting for cancellation price, 347
- cancellation of, 346
- effect of cancellation certificate, 348
- extension agreements, 349
- notice of registration, 345
- registration of, 344, 344.1

**Tax bill, 308**

- form of, 309

**Tax deferrals, 283****Tax ratios, 274(2)**

- allowable ranges, Ont. Reg. 121/07, s. 2
- average transition ratios, 275(9)
- by-law authority, 275(4)
- commercial classes, 275(10), (15)
- industrial classes, 275(11), (16)
- establishment of, 275
- limitations, 275(5)
- new transition ratios, 275(14)
- prescribed ranges, 275(6), (7)
- restriction for property classes, 276
- subsequent reassessment, 275(8)
- transitional ratios, Ont. Reg. 121/07, ss. 2.1–2.5
- weighted average, 275(12)

**Tax reductions, 278.1, 330**

- subclasses
  - creative enterprise, Ont. Reg. 121/07, s. 9.2
  - small-scale on-farm business, Ont. Reg. 121/07, s. 9.1

**Tax roll, 305**

- adjustments to, 306

**Tax status, determination of, 313****Taxes collected on behalf of other bodies, 318****Taxes levied equally, 274**

- deemed imposition, 274(3)

**Taxes**

- cancellation, 323, 332, 333; Ont. Reg. 121/07, ss. 37, 37.1, 46
- error in calculating, 327
- increase of, 326
- less than minimum tax amount, 321
- recovery of, 314
- reduction, 323, 332
- refund, 323, 332
- write-off of, 319

**Tenants of leased premises, 295**

- obligations to, 315

**Traditional municipal taxes, 289**

- actual tax rate, Ont. Reg. 121/07, s. 18
- adjustments, 301
- cancellation, application for, 297
- conflicts, 299
- determination of, 290
- levy change adjustment, Ont. Reg. 121/07, s. 17, 17.1
- maximum taxes, determination of, 291; Ont. Reg. 121/07, ss. 16, 21–27
- non-application, 303
- notional tax rate, Ont. Reg. 121/07, s. 19
- part prevails, 298
- person undercharged, 300
- special assessments, Ont. Reg. 121/07, s. 28

**U****Universities, 285(1); Ont. Reg. 121/07, s. 15****Urban service areas, 341****V****Vacant land, Ont. Reg. 121/07, s. 37****Vacant residential units, 302.1, 302.2, 302.3****Vacant unit rebate, 331; Ont. Reg. 121/07, ss. 38–44**



## CORPORATIONS TAX ACT INDEX

### A

**Agreement with Minister of National Revenue**, 98.1

**Airline corporations**, Reg. 183, s. 307, 328

**Anti-avoidance**, 12(15), 13(6)

- beneficiaries, 32
- provincial tax, 5.2, 5.3

**Appeals**, 85

- alternative appeal procedure, 92
- matter deemed action, 87
- part II.2, 92.2
- proceedings closed, 88
- reply to notice of, 86
- Superior Court of Justice practice governing, 89

**Application of subrule 14.05(2), Rules of Civil Procedure**, 92.1

**Assessments**

- appeals, *see Appeals*
- interpretation, 1(3)(c)
- irregularities, 90
- objections to, 84
  - alternative objection, 92
  - extension of time, 91
- payment of, 81
- returns, of, 80

**Avoidance transaction**, 5

- defined, 5(1)

### B

**Bank**

- allocation of taxable income, Reg. 183, s. 304
- authorized foreign, 62.1
- deductions, 11(13)
- defined, 1(2)
- foreign tax deduction, 40(5)
- paid-up capital, 61(3), (6), Reg. 183, s. 321
- mortgage subsidiaries, 61(4)–(5), (7)
- small business investment tax credit for, 66.1, Reg. 318/97
- surcharge, 66.1
- temporary surtax on, 38.1

**Base period**

- defined, 12(1)

**Beneficiaries**, 32

**Benefit plan**

- tax on, 1(2)

**Bus and truck operators**, Reg. 183, s. 309, 325

### C

**Canadian-controlled private corporations**

- surtax on, 41.1

**Capital cost**

- after amalgamation, 12(8)
- allowances, Reg. 183, s. 201
- defined, 1(3)(a)
- investment tax credit, 11.2(4)

**Capital gains**, 14

**Capital losses**, 14

**Capital tax**, Reg. 183, ss. 701–704

- apportionment, 72
- computation of tax payable, 66
- exemptions, 70, 73
- liability for, 58, 71
- relief for manufacturers, 72.1
  - application, 72.1(1)
  - designated corporation, 72.1(4)
  - exemption, 72.1(2)
  - Ontario manufacturing labour cost, 72.1(5)
  - reduction, 72.1(3)
  - total Ontario labour cost, 72.1(6)
- small business capital tax exemption, 68
- tax credit, 67
- tax reduction, 69

**Communal organizations**, 56

**Confidentiality**, 98

**Contract payment**

- defined, 12(1)

**Corporate minimum tax**, 43.1(3)–(3.2); Reg. 509/07

- adjusted net income, 57.4
- calculation of, 57.3

## CTA Index

### Corporate minimum tax (*cont'd*)

- election on replacement of property, 57.10
- election on transfer of property, 57.9
- exemption, 57.11
- foreign tax credit, 57.8
- general, 57.1
- liability, 57.2
- limitation for inclusions and deductions, 57.12
- Ontario allocation factor, 57.6
- pre-1994 loss, 57.5
- tax rate, 57.7

### Corporation

- amalgamated
- defined, 12(1), 13(1), 43.1(1), 57.1(1), 78(3.1)
- associated, 12(5), 57.1(1)
- bankrupt, 45
- benefit conferred on, 27
- designated fraction of, 11(8.1)
- elections, *see Elections*
- exempt corporations, 57
- income tax
  - defined, 16(3), Reg. 183, s. 501
- insolvent
  - liability of transfer by, 78.1
- interpretation, 1(11)
- liability for tax, 2, 6
- officers, liability of, 96
- parent
  - defined, 12(1), 13(1), 43.1(1), 57.1(1)
- predecessor
  - defined, 12(1), 13(1), 43.1(1), 57.1(1), 83.1(8)
- prescribed, Reg. 183, s. 401
- resident, 29, 29.1
- resource corporations
  - deductions, 11.0.1
- subsidiary
  - defined, 12(1), 13(1), 43.1(1), 57.1(1)
- tax
  - defined, 16(3), Reg. 183, s. 502

### Costs, 104

- acquisition of tax debtor's property, 105

### Credit unions, 51, 66(6)

### Credits

- apprenticeship tax credit, 43.13
- CMT carryforward credit, 43.1
- co-operative education tax credit, 43.4, Reg. 61/06

## Corporations Tax Act Index

- eligible profits, 43
- foreign tax credit, 57.8
- graduate transitions tax credit, 43.6, Reg. 183, s. 901
- investment tax credit, 1(10)
- mining reclamation trust tax credit, 43.2
- Ontario book publishing tax credit, 43.7, 43.9, Reg. 183, ss. 902, 903
- Ontario computer animation and special effects tax credit, 43.8, Reg. s. 1201(1)“eligible computer animation and special effects activities”
- Ontario film and television credit, 43.5, Reg. 322/97
- Ontario innovation tax credit, 43.3
- Ontario interactive digital media tax credit, 43.11, Reg. 183, s. 906
- Ontario production services tax credit, 43.10, Reg. 183, s. 904
- Ontario sound recording tax credit, 43.12, Reg. 183, s. 905
- Small business investment tax credit for banks, 66.1, Reg. 318/97
- specified tax credits, rules applicable to, 44.1
- tax on tax, 44

### Criminal proceedings, money seized in, 101

## D

### Deductions, 11(11)

- banks, 11(13)
- Canadian development expense, 19
- Canadian exploration expense, 19
- Canadian oil and gas property expense, 19
- Crown corporations, 11(15)
- current cost adjustment, 13
- exploration and development expenses, 18
- federal grants, 28
- foreign non-business income, 11(12), (12.1) (draft)
- foreign tax deduction, 40
- general, 39
- interest repayments, 11(18), (19)
- life insurance companies SAT, 11(27)
- mines, 17, Reg. 183, ss. 101–111
- oil and gas wells, 17, Reg. 183, ss. 101–111
- resource corporations, 11.0.1
- scientific research expenditures, 11(17)
- timber limits, 17

**Definitions,** 1(1), (2), (3), 5(1), 5.1(1), 5.3(1), 11.2(1), 12(1), 13(1), 13.2(7), 13.3(11), 13.4(9), 13.5(1), 18(15), 36(2), 42(7), 43(3), 43.1(1), 43.3(17), 43.4(10), 43.5(19), 43.6(14), 43.7(16), 43.8(17), 43.9(29), 43.10(16), 43.11(15), 43.12(12), 43.13(19), 57.1(1), 57.13(1),

Definitions (*cont'd*)

62(2)–(4), (7), 62.1(1), 66.1(14), 69(1), 73.1, 74(8), 74.1(15), 74.2(1), 74.3(1), 74.4(1), 79(10), 80(28), 82(7), 82(8), 83.1(8), 83.1(9), 99(12), Reg. 183, s. 101(1), 203(1), 306(4), (5), 311(2), 323(2), 501–503(1), 505(3), 904(7), 905(1), 1001(1), 1201(1), Reg. 318/97, s. 1(1), Reg. 322/97, s. 1(1), Reg. 61/06, s. 1(1), Reg. 509/07, s. 0.1, 1(1), 3, 6(1)

**Deposit insurance corporations**, 52**Disputes**

- liability for taxes, 109

**Divided businesses**, Reg. 183, s. 312**E****Educational technology tax incentive**, 13.5**Elections**, 1(5), Reg. ss. 1001, 1002, 1003

- amended, 1(5.1)
- contributions, 36
- corporate minimum tax
- • election on replacement of property, 57.10
- • election on transfer of property, 57.9
- late, 1(5.1)
- non-resident partnerships, 31(8), 31.1
- resident corporations and partnerships, 29.1
- revoked, 1(5.2)

**Eligible asset**

- defined, 13(1)

**Eligible asset pool**

- defined, 13(1)

**Eligible assets of the corporation for the taxation year**

- defined, 13(1)

**Eligible Canadian profits**, Reg. 183, s. 505, 506**Eligible cost**

- defined, 13(1)

**Eligible qualified expenditure**

- defined, 12(1)

**Eligible research property**

- defined, 12(1)
- recapture on disposition of, 12(6)–(14)

**Exemptions**, 57

- small business capital tax exemption, 68

**Expenditure base**, 12(3), (4)

- defined, 12(1)

**F****Family farm corporation**

- defined, 1(2)

**Farming**

- defined, 1(1)

**Farming assets**

- defined, 1(2)

**Federal Act**

- defined, 11.2(1), Reg. 183, s. 904(7), 1001(1)“Federal Act”

**Federal investment tax credit for scientific research and experimental development**, 11.2**Fines**, 111**Fishing assets**

- defined, 1(2)

**Foreign non-business income tax**, 11(12.1)**Foreign resource property**

- defined, 1(1)

**Forms**, 112.1**G****Garnishment**, 100**Government assistance**

- defined, 12(1), 43.6(14), 43.8(17), 43.9(29), 43.11(15)

**Grain elevator operators**, Reg. 183, s. 308, 324**I****Income Tax Act (Canada)**

- application of, 1(7), (7.1), 11, 15, 16, 16.1, 20, 25, 26, 29, 30, 31(1), 33, 34, 45.1, 78.1, 80(30)
- limited partnership resource expenditures, 23
- proration of “CDE” and “COGPE”, 22
- shares taxed as inventory, 24
- successor rules, 21

**Information**, 97**Installment base**, Reg. 183, s. 506, 507**Insurance**

- contract
- • tax on, 2(2.2)
- exchange
- • tax on, 2(2.3)
- SAT, 11(27)

**Insurance corporations**, 53–55.1

- allocation of taxable income, Reg. 183, s. 303
- defined, 74(5)

## CTA Index

## Corporations Tax Act Index

### Insurance corporations (*cont'd*)

- foreign insurance subsidiaries, 74.1(6), 74.1(7)
- • defined, 74.1(15)
- insurance contract with unlicensed insurer, 74.3
- insurance exchange, 74.4, 75(1.1)
- life insurance corporation
- • additional special tax, 74.1
- • allocation of paid-up capital, 331
- special taxes, 74
- uninsured benefit arrangements, 74.2

### Interest, 79

- rate, Reg. 183, s. 503
- remission of, 109.1
- surplus in installment account, 83

### Inter-provincial anti-avoidance

- acquisition of property, 5.1(5)–(8)
- disposition of property, 5.1(2)–(4)
- Quebec shuffle, 5.1(1)

### Investigations, 93

### Investment corporations, 46

- Non-resident-owned, 49

### Investment tax credit amount

- defined, 11.2(1)

## J

### Jurisdiction

- defined, 1(2)

## L

### Liens, 99

## M

### Member of his or her family

- defined, 1(2)

### Mines, 17, Reg. 183, ss. 101–111

### Minister

- defined, 1(1), 29(5), 30(2), 31(5)

### Minister of National Revenue, agreement with, 98.1

### Mortgage investment corporations, 47

### Mutual fund corporations, 48, 48.1

## N

### Navigation corporations, Reg. 183, s. 311, 327

### Net qualified expenditures

- defined, 12(1)

### Non-capital losses, 34, 35

### Non-residents, 11(5), (6), (6.1), (8)

- corporations, 30
- • capital tax reductions, 69(3)
- life insurance corporation, 74.1(5)
- partnerships, 31, 31.1
- taxable income earned by, 37
- • allocation of, Reg. 183, ss. 313–318
- taxable paid-up capital, 63–65, Reg. 183, ss. 329–330

### Non-resident-owned investment corporations, 49

### Notice of sale, 108

## O

### Offences, 95

- erroneous application for refund under part II.2, 57.19
- false statement in return, 76(4)
- general offence, 110

### Oil or gas well, 17, Reg. 183, ss. 101–111

### Ontario allocation factor, 13.1(2), 40(3)

- corporate minimum tax, 57.6
- defined, 11.2(1), 12(1), 13(1), 13.2(7), 13.3(11), 13.4(9), 13.5(1)

### Ontario corporation

- defined, 29(1), 31.1(1), 34(10.4)

### Ontario Jobs and Opportunity Bonds, Reg. 155/03

### Ontario new technology tax incentive gross-up recapture, 11.1, 13.1

### Ontario school bus safety tax incentive, 13.4

### Ontario small business allocation factor, 41(4)

### Ontario tax exemption for commercialization, 57.13, 57.14

- administration of Part II.2, 57.20
- refund, 57.15–57.18
- regulations, 57.21

## P

### Paid-up capital

- banks, 61(3), (6)
- • authorized foreign, 62.1
- defined, 1(1)
- exception, 61
- financial institutions, 62.1
- taxable, 59, 60
- • adjusted, for financial institutions, 62.1
- • allocation of, Reg. 183, ss. 319, 320
- • computation of, 61

- Paid-up capital (*cont'd*)
- • deductions from, 62
  - • non-residents, 63–64
  - • special taxes
    - • • insurance, 74
    - • • life insurance, 74.1
  - trusts, 61(8), (9)

- Partnerships**, 5.3(5), 11(7), 11.2(10)–(13), 57.1(5), (6)
- adjusted cost base of, 11(7), 11.2(6)
  - connected, 69(5)
  - corporate, 12(13), 13(4), 13.2(4), 13.3(3), (4), 13.4(3), 13.5(4), 43.4(6), 43.6(8), 43.7(5), 43.9(6), 43.12(4), 57.1(3), (4)
  - elections, *see Elections*
  - eligible
    - • defined, 13.2(7)
  - limited, 12(14), 13.2(6), 13.3(5), 13.4(4), 13.5(5), 43.4(7), 43.6(9), 43.7(6), 43.12(5)
  - • losses, 31(7), 34(12)
  - • resource expenditures, 23
  - non-resident, 31, 31.1
  - uninsured benefit arrangements, 74.2(11)

**Patronage dividends**, 50

**Payments**, 11(5.1)–(5.4), 78

- assessments, of, 81
- redirection of, 83.1

**Penalty**

- failure to deliver return, 76
- false statements in return, 76(5)–(8)
- remedies for recovery of, 106
- remission of, 109.1
- repeated failure to report an amount, 76(9), (10)

**Permanent establishment**, 4, 10, 11(2)

- defined, 1(2)
- employees reporting to, 72.1(7)

**Pipeline operators**, Reg. 183, ss. 310, 326

**Prior period amounts**, Reg. 509/07, ss. 3–6

**Province**

- defined, 1(2)

**Q**

**Qualified expenditure**

- defined, 12(1)

**Qualified Ontario SR & ED expenditure**

- defined, 11.2(1)

**R**

**Railway companies**, Reg. 183, ss. 306, 323

**Real property**

- defined, 99(12)
- lien on, 99(1)

**Rebates**

- Fuel tax rebate, 11(26)

**Receivers**, 107

**Records**, 94

**Recovery of amounts payable**, 102

- remedies for, 106

**Refunds**, 57.15–57.19, 82; Reg. 155/03, s. 2.1

**Registered pension funds**, 1(6)

**Regulations**, 112

- application of, 1(4)
- defined, 1(1)
- part II.2, 57.21

**Remission of interest and penalties**, 109.1

**Reorganization gain**, Reg. 509/07 s. 0.2

**Research & Development super allowance**, 12

**Research property**

- defined, 12(1)

**Return**, 75

- defined, 1(2)
- interpretation, 1(3)(c)
- penalties, 76
- time extension, 77

**Rollovers**, Reg. ss. 1001, 1002, 1003

**Rules**

- allocation of taxable income, Reg. 183, s. 302
- basic, 9
- capital cost, 11.2(4)
- Federal investment tax credit for scientific research and experimental development, 11.2
- interest and property tax transition rule, 11(22), (23)
- non-residents, Reg. 183, ss. 315–318
- part II.2 objections and appeals, 92.2
- specified tax credits, 44.1
- successor rules, 21
- taxable paid-up capital, Reg. 183, s. 320

**S**

**Security**, 103

## CTA Index

### Specified percentage

- defined, 12(1)

### Specified rate

- defined, 13(1)

### Specified reserve

- defined, 5.3(1)

### Specified taxation year

- defined, 11.2(1)

### SR&ED qualified expenditure pool, 43.3(6)

- defined, 12(1)

### Surtax

- banks, 38.1
- Canadian-controlled private corporations, 41.1

## T

### Tax

- determination of, 3

### Tax benefit

- defined, 5(1)

### Tax consequences

- defined, 5(1)

### Tax conventions, Reg. 183, ss. 801–802

### Tax incentives

- educational technology, 13.5
- electrical supply
- • new, 13.6
- investing in Ontario Jobs and Opportunity Bonds, O. Reg. 155/03
- new enterprise, 42
- Ontario new technology gross-up, 11.1, 13.1
- Ontario school bus safety, 13.4
- small business, 41
- workplace accessibility tax incentive, 13.3
- workplace child care incentive, 13.2

### Tax payable

- computation of, 38
- defined, 1(1)

### Tax shelters, 56.1

### Tax treaty, 1(8)

### Taxable income

- computation of
- • allocation of, Reg. 183, ss. 301–302
- • application of Federal Act, 33(1), 34

## Corporations Tax Act Index

- • election contributions, 36
- • gifts, 34(1.1)
- • losses, 34(4)–(10.3)
- • mutual fund trust unit, 33(2)
- • non-capital loss deductible, 34(4)–(10.3), 35
- defined, 6, 7
- non-residents, 37

### Taxable income earned in Canada

- defined, 1(1)

### Taxpayer

- defined, 5.1(1)

### Taxation year

- defined, 1(2)

### Timber limit, 17

### Timber royalty

- defined, 1(2)

### Transaction

- defined, 5(1)

### Transfer pricing, 5.4

### Transferee

- defined, 5.1(1)

### Transferor

- defined, 5.1(1), Reg. 183, s. 1002(1)“transferor”

### Trust and loan companies, Reg. 183, ss. 305, 322

### Trusts

- beneficiaries, *see Beneficiaries*
- paid-up capital, 61(8), (9)

## U

### Undepreciated capital cost

- defined, 1(3)(b)
- investment tax credit, 11.2(5)

### Uninsured benefits arrangements, 74.2

## W

### Workplace accessibility tax incentive, 13.3

### Workplace child care tax incentive, 13.2

## EMPLOYER HEALTH TAX ACT INDEX

### A

- Actions**, 11
- Adjusted cost base**
- Adjusted total revenue**, 2.2(10)
- Adjustment date**
  - defined, Reg. 319, s. 6(1)“adjustment date”
- Affidavit**, 26(1)
- Amalgamations**, 2.2(5.1)
- Annual return**, *see Returns*
- Appeals**, 10
- Application under subrule 14.05(2), Rules of Civil Procedure**, 10.1
- Assessment**, 8
  - defined, 1(1)
  - notice of, 8(2)
  - notice of objection, 9
  - payment of, 8(6), (7)
  - waiver, 8(1.0.1)
- Associated employers**
  - allocation agreement, 2.1(14), (15)
  - defined, 1(5.1)
  - exception, 2.1(3), (4), (6), (8), (13)
- Auditor**
  - defined, 1(1)
  - obstruction, 14
- Audits**, 13
- Average prime rate**
  - defined, Reg. 319, s. 6(1)“average prime rate”

### B

- Bankrupt**
  - defined, 1(1)
- Business**
  - defined, 1(1)

### C

- Compromises**, 22
- Confidentiality**, 27

### Corporations

- associated, 2.2(14)
  - connected, 2(3.4)
- Crown**, 39

### D

- Definitions**, 1, 2.2(15), 23(11); Ont. Reg. 423/16, s. 3(1)
- Designated year**, 2(3.5)
- Documents**
  - copies, 16
  - demand for, 15
  - electronic media, 26(2)–(4)
  - print-outs, 26(2)–(4)
  - service of, 29

### E

- Eligible employer**
  - defined, 1(1)
- Eligible expenditures**, 2.2(6), (7), (9)
- Employee**
  - defined, 1(1)
- Employer**
  - amount of debt, 7(4)
  - associated, *see Associated employers*
  - deemed, 4(2)
  - defined, 1(1)
  - eligible, *see Eligible employer*
  - interest, 7(1)–(2)
  - out-of-province, *see Out-of-province employer*
- Exemptions**
  - adjustment of, 2.1.1
  - after 2000, 2.1(2)–(12)
  - threshold, 2.1(7), (8)
  - under other Acts, 2(4)

### F

- Fiscal period**
  - defined, 2.2(15)
- Fiscal year**
  - defined, 1(1)

## EHTA Index

## Employer Health Tax Act Index

### Fixed price contract

- defined, Reg. 319, s. 8

### Forms, 38.1

## G

### Garnishment, 18

## I

### Inspector

- defined, 1(1)

### Installments, 3

- amount
  - • employer, 3(4)
  - • multiple, 3(10)
- enforceable debt, 3(12), (13)
- exception
  - • employer, 3(2)
  - • self-employed individual, 3(3)
- prescribed time for payment of, Reg. 319, s. 2
- remittance, 3(9), 3(11)

### Interest

- compound, 7(3)
- employer, 7(1)–(2)
- Minister's discretion to pay, 22(2)
- prescribed rates of interest, Reg. 319, s. 6(2)
- recovery of, 20

## L

### Lien

- amounts included, 23(3)
- *Bankruptcy and Insolvency Act*, 23(10)
- documents
  - • errors in, 23(9)
  - • registration of, 23(8)
- effectiveness, 23(4)–(5)
- personal property, 23(2)
- priority, 23(3), (3.1)
- real property, 23(1)
- secured property, 23(7)
- where taxpayer not registered owner, 23(6)

## M

### Minister

- defined, 1(1)
- discretion to pay interest, 22(2)

### Ministry

- defined, 1(1)

### Multiple taxation years, 2.2(13)

## N

### Net self-employment income

- defined, 1(1)

## O

### Oaths, 17

### Offences

- compliance, 31(5)
- conspiracy, 31(6)
- failure to deliver return, 32
- general, 35
- limitation, 37
- material facts, 31(4)
- punishment, 31(7)
- obstruction, 34
- officers of corporations, 36
- records, 31(2), (3), 33
- refund obtained by fraud, 31(8)
- statements, 31(1)

### Ontario resident, 4(1)

### Out-of-province employer

- computation of interest, 21(7)
- defined, 21(1)
- duty of person making payment to, 21(5)
- liability of, 21(6)
- security, 21(2), (3)
- waiver by Minister, 21(4)

## P

### Penalties, 7(6)

- failure to complete information, 30(3)
- failure to deliver return, 30(1)–(1.2)
- failure to deliver statement, 30(2)–(2.3)
- false statements, 30(4)
- recovery of, 20

### Permanent establishment

- employer
  - • defined, 1(2)
- self-employed individual
  - • defined, 1(3)

### Person

- defined, 1(1.1)

### Place of business

- defined, 1(1)

**Prescribed**

- defined, 1(1)

**Priorities, 25****Q****Quarter**

- defined, 1(1)

**Questionnaires, 40****R****Real property**

- defined, 23(11)

**Receivers, liability of, 19****Records, 12****Refunds, 6****Registered charities, 2.1(9)–(11); Ont. Reg. 423/16****Regulations, 38**

- defined, 1(1)

**Remedies, 24****Remuneration**

- deemed, 1(7), (8)
- deemed payment of, 4(3)
- defined, 1(1)
- former employees, 1(6)
- rules, 1(1.2)–(1.5)

**Returns**

- annual, 5
- bankrupt, 5(2.1), (6.1), (7)
- extension of time, 5(6)
- multiple accounts, 5(1.1)
- prescribed date for delivery of, Reg. 319, s. 3
- supplemental, 5(4)

**S****Security, 20(2)**

- defined, 2.2(15)

**Self-employed individual**

- defined, 1(1)
- installments, time for payment of, Reg. 319, s. 2

**Self-employment income**

- defined, 1(1)

**Self-employment loss**

- defined, 1(1)

**Service of documents, 29****Short taxation years, 2.2(13)****Small employer**

- defined, 1(1)
- installments, time for payment of, Reg. 319, s. 2

**Specified eligible expenditures, 2.2(9)****Stock option benefits, 2(3.1)–(3.3), 2.2****T****Tax, 2(1)**

- assessments, *see Assessment*
- balance of, remittance of, 5(11)–(12)
- calculation of, 2(2)
- certificate of taxes paid, 19(2)
- deemed, 20(2.1)
- recovery of, 20
- unpaid, 5(5)

**Taxable total Ontario remuneration, 2.1****Taxpayer**

- defined, 1(1)

**Taxation year**

- defined, 2.2(15)

**Third person**

- defined, 1(9)

**Total expenses, 2.2(8)****Total Ontario remuneration**

- amounts included in, 2(3)
- calculation, Reg. 319, s. 5
- defined, 1(1)
- taxable, 2(5)

**Total revenue, 2.2(11), (12)**



## ESTATE ADMINISTRATION TAX ACT, 1998 INDEX

### D

#### Definitions, 1

#### Deposit, 3, 4(3)

- amount of, 3(2)
- estimate, 3(3), (4)
- partial refund, 3(7)
- refund, 3(6)

### E

#### Estate

- exemption, 2(2)
- tax, 2(1)

#### Estate certificate

- amount, 2(3)–(6)
- defined, 1
- restriction on issuance of, 4

#### Estate representative

- defined, 1
- payment by, 2(7)

### I

#### Information required under s. 4.1(1) of the Act, Reg. 310/14

### P

#### Payment, 3(5)

### R

#### Refunds, 4.5.1

#### Regulations, 6

- retroactivity, 6(3)
- scope of, 6(2)

### S

#### Subsequently discovered property, 2(7)

### T

#### Tax

- on estate, 2(1)
- recovery of, 5

#### Transition, 7

### U

#### Undertaking

- not fulfilled, 4(4)

### V

#### Value of estate

- defined, 1



## FUEL TAX ACT INDEX

### A

**Addresses, disclosure of**, 22.1

**Agreements**, Reg. 464, s. 11

- federal government, 28.1.1
- International Fuel Tax Agreement, 28.2(2), Reg. 22/97
- reciprocal, 28.2

**Adjusted temperature method**

- defined, 1(1)
- non-arm's length transfers, 13.1

**Application under subrule 14.05(2), Rules of Civil Procedure**, 14.1

**Assessments**, 13

- appeal, 14(5)–(15)
- notice of objection, 14
- reconsideration, 14(4)

### B

**Biodiesel**

- defined, 1(1)

**Broker driver**

- communication re: refund, 4.15
- defined, 1(1)

**Bulk plant**

- defined, 1(1)

### C

**Clear fuel**

- defined, 1(1)
- offences, *see Offences*
- tax on, 2
- temporary reduction to rate, 2(1.1)

**Collector**, Reg. 464, s. 1.1, 4.1, 8

- collection of tax by, 3.1
- defined, 1(1)
- designation of, 3
- eligibility as member of Legislative Assembly, 3.7
- remittance of, 3.2

**Coloured fuel**

- defined, 1(1)
- penalty, 27.1(1)

- prohibited use of, 2(6)
- use of, 2(7)

**Colouring**

- defined, 1(1)

**Colour**

- defined, 1(1)

**Commercial fuel-powered motor vehicle**, 5.1

**Corporation**

- directors, liability of, 25.1
- officers, liability of, 16(2)

**Crown liability**, 28.1.1(4), (5)

### D

**Debtor**

- defined, 1(1)

**Definitions**, 1(1), 3.6.1(9), 5.1(5), 13.1(1), 17.1(12), 21.1(12), 28.1.1, Reg. 464, s. 1, Reg. 465, s. 6(2), 8(1), Reg. 466, s. 1, 2(8), Reg. 22/97, s. 1, 9(2)

**Disclosure of names and addresses**, 22.1

**Distributor**

- defined, 1(1)
- designation of, 3.0.1

**Driver**

- defined, 1(1)

**Dye**

- approval by Minister, 28.3
- defined, 1(1)

**Dye-point**, 4.18

- defined, 1(1)

### E

**Eligible retailer**

- defined, 21.1(12)

**Eligible wholesaler**

- defined, 21.1(12)

**Exporter**, 4.8

- defined, 1(1)
- fuel in bulk, Reg. 464, s. 6.2

## FTA Index

- F**
- Facility**
- defined, 1(1)
- Federal government**
- agreement with, 28.1.1
  - defined, 28.1.1(6)
- Fees**, 30(2)
- Forms**, 30(1)
- Fuel**
- defined, 1(1)
  - export of, 4.1
- Fuel acquisition permit**, 4.11
- Fuel in bulk**, 19, Reg. 464, s. 6.2
- defined, 1(1)
- Fuel tank**
- defined, 1(1)
- G**
- Garnishment**, 17(3)–(9)
- Government employees**
- communication of information, 22(1)
  - compellability, 22(2)–(3)
  - information, 22(4)–(6)
  - reciprocal communication, 22(4.1)
- Gross vehicle weight**
- defined, 1(1)
- I**
- Importer**, Reg. 464, s. 6, 8
- defined, 1(1)
- Information**, 7(1)
- Minister demanding, 12
  - use of, 22(4.2)–(6)
- Interest**, 11.1
- rate of, Reg. 465, s. 8
  - relief from, 20
- Interjurisdictional carrier**, Reg. 464, s. 3
- defined, 1(1), Reg. 465, s. 3
  - notice of change, 4.14
  - offences, *see Offences*
  - registration, 4.13
- Interjurisdictional transporter**
- certificate to be carried, 4.6, 8(6)
  - defined, 1(1)

## Fuel Tax Act Index

- offences, *see Offences*
  - penalties, *see Penalty*
  - registration, 8
  - security, 4.7
  - seizure of fuel, 8(9)–(18)
  - uniform manifest form, 8(6), Reg. 464, s. 3.2
- Interjurisdictional settlements**, 23
- Interjurisdictional vehicle**, 5.1(3), 5.1(4), Reg. 464, s. 14
- International Fuel Tax Agreement**, 28.2(2), Reg. 22/97
- Inventory report**, 18(1.2)
- Investigations**, 18
- Invoices**, 6, Reg. 464, s. 3.1
- L**
- Lien**, 17.1
- M**
- Manufacturer**
- defined, 1
- Member of his or her family**
- defined, 13.1(1)
- Minister**
- approval of dye, 28.3
  - certificate, 3.6.1(5)–(6), 15
  - defined, 1(1)
  - demanding information, 12
  - refusal to designate or register, 9
- Motor vehicle**
- defined, 1(1)
  - detention and examination of, 5, 8(8)
- N**
- Names, disclosure of**, 22.1
- Non-arms length transfers**, 13.1
- Northern terminal**
- defined, 1(1)
- O**
- Offence notice**, 28.1
- Offences**
- coloured fuel, 3.9(2), 5(3)–(5), 26(5), 27
  - destroying or removing dye, 26(1)
  - exporter, 4.10
  - failure to collect tax, 3.9(1)
  - failure to complete return, 10(4)

**Offences (*cont'd*)**

- failure to deliver return, 10(3)
- failure to pay over tax collected, 11(4)
- failure to retain records, 6.1(4)
- false statement, 16(1), 25(1)
- general offence, 25(1), 28
- government employees, 22(8)
- interjurisdictional carrier, 4.16, 8(19)
- • failure to register, 8(4.1)
- motor vehicle, 5(2)
- refund, 21(5.1)
- registered consumer, 4.12
- registered dyer, 4.19
- seals or labels, 26(4)
- service of offence notice, 28.1
- unauthorized fuel, 5(6)–(8)
- unregistered dyer, 4.19(2)
- unregistered exporter, 4.9
- unregistered importer, 4(5), (6)

**Operator**

- defined, 1(1), Reg. 465, s. 1

**P****Penalty**

- coloured fuel, 27.1(1)
- destroying or removing dye, 26(2)
- excess loss, 13(4.2)
- exporter, 4.8(4), (5)
- failure to collect tax, 13(5)
- failure to deliver return, 10(3.1)–(3.3)
- failure to provide information, 12(4)
- general, 25(2)
- interjurisdictional transporter
  - • failure to deliver return, 10(3.3)
  - • failure to register, 8(4.2)
- interest on, 11.1(5)
- manufacturer
  - • failure to comply with Act, 13(3.1)
  - • failure to deliver return, 10(3.2)
- misrepresentation re: refund, 21(5)
- motor vehicle operator, 27.1(2), (4)
- penalty assessment, 13(5.1)
- recreational use, 27.1(2.1)
- unauthorized fuel, 27.1(3)
- unregistered exporter, 4.1(3)
- unregistered importer, 4(4.1)

**Prescribed**

- defined, 1(1)

**Province**

- defined, 28.1.1(6)

**Purchaser**

- defined, 1(1)

**R****Railways, 4.11(2.1)****Real property**

- defined, 17.1(12)
- lien on, 17.1(1)

**Records, 6.1, 12(3), Reg. 464, s. 9****Recreational vehicle**

- defined, 1(1)

**Refunds, 11(3), 21, 21.0.1, Reg. 464, s. 13, Reg. 466**

- application for, 21.1
- disallowance of, 13(7)
- erroneous, 13(6)

**Registered consumer, 4.11**

- defined, 1(1)
- offences, *see Offences*

**Registered dyer, 4.17, Reg. 464, s. 5, 7, Reg. 465, s. 9**

- defined, 1(1)
- offences, *see Offences*

**Registered exporter, 4.1**

- conditions and limitations, 4.2
- defined, 1(1)
- notice of change, 4.4
- offences, *see Offences*

**Registered gross vehicle weight**

- defined, 1(1)

**Registered importer, 4**

- collection of tax by, 4.3
- conditions and limitations, 4.2
- defined, 1(1)
- for use as other than clear fuel, 4.5
- notice of change, 4.4
- offences, *see Offences*

**Regulations, 29**

- defined, 1(1)

**Remedies, 24****Retail dealer**

- collection of tax by, 3.3

## FTA Index

### Retail dealer (*cont'd*)

- defined, 1(1)
- payment over by, 3.4

**Returns**, 10, 11(9), Reg. 464, s. 6.2, 10

## S

### Secured creditor

- defined, 3.6.1(9)

**Security**, 7(2)–(4), 11(7), 17(2)

### Security interest

- defined, 3.6.1(9)

**Seizure**, 8(9)–(18)

### Special products

- defined, 1(1)

### Spouse

- defined, 13.1(1), Reg. 465, s. 6(2)

## T

### Tax

- clear fuel, 2
- • temporary reduction to rate, 2(1.1)
- deemed, 13(5.2), 21
- defined, 1(1)
- exempted fuel, Reg. 465, s. 7
- exempted persons, Reg. 465, s. 6
- recovery of, 17(1)
- security for, 17(2)
- transmission of, 11

### Taxpayer

- defined, 17.1(12)

## Fuel Tax Act Index

### terminal

- defined, 1(1)

**Trust**, 3.6.1

## U

### Unadjusted temperature method

- defined, 1(1)

### Unauthorized fuel

- defined, 1(1)
- offences, *see Offences*

**Unverifiable losses**, Reg. 464, s. 12

## V

### Vessel

- defined, 1(1)

## W

### Waiver, 13(10.2)

- Revocation of, 13(10.3), (10.4)

### Wholesaler

- collection of tax by, 3.4(2)–(4)
- defined, 1(1)
- remittance of tax by, 3.5
- tax held in trust by, 3.6

## GASOLINE TAX ACT INDEX

### A

**Aboriginals**, Reg. 533, s. 9–9.3

**Addresses, disclosure of**, 31.1

**Adjustment date**

- defined, Reg. 533, s. 8(1)

**Adjusted temperature method**

- defined, 1(1)

**Agreements**, 34

- contents of, 34(5)
- federal government, with, 32.1
- International Fuel Tax Agreement, 34(3)
- other agreements, 34(4)
- regulations, 34(6), (7)
- reciprocal, 34(2), (8)

**Appeals**, 14

**Applicant**

- defined, Reg. 533, s. 4(1)

**Application under subrule 14.05(2), Rules of Civil Procedure**, 14.1

**Assessment**, 11

- appeals, 14
- defined, 1(1)
- non-arm's length transfers, 13.1
- objection to, 13

**Average prime rate**

- defined, Reg. 533, s. 8(1)

**Aviation fuel**

- defined, 1(1)
- measuring volume, 2(4.4), (4.5)
- tax on, 2(2)
- • transfer of, to carrier, 2(4.1), (4.2)

**Aviation fuel in bulk**, 17, Reg. 534, s. 1.1

- defined, 1(1)

### B

**Band**

- defined, Reg. 533, s. 9.1

**Bankruptcy debt**

- defined, Reg. 533, s. 4(1)

### C

**Collector**, Reg. 534, s. 1

- agent, as, 3(6)
- book debts, assignment of, 3.8
- collection of tax, 3.1
- defined, 1(1)
- designation of, 3
- eligibility of member of Legislative Assembly, 3.7
- invoices, Reg. 534, s. 1.3
- large collector, Reg. 534, s. 1.01
- refunds given by, 28.1
- remittance by, 3.2
- termination of, 3(3)–(5)

**Consolidated Revenue Fund**, 34(9)

**Corporations**

- directors
- • liability of, 25.1
- officer
- • liability of, 25

### D

**Debt**

- defined, 1(1)

**Debtor**

- defined, 1(1)

**Definitions**, 1(1), 13.1(1), 18(9), 19.1(12), 28, 32.1(6), 34(1), Reg. 533, s. 4(1), 8(1), 9(2), 9.1, 11

**Delivery**

- defined, 1(1)

**Designated time limit**

- defined, Reg. 533, s. 4(1)

**Disclosure of names and addresses**, 31.1

**Driver**

- defined, 1(1)

### E

**Eligible retailer**

- defined, 28.2(12), Reg. 534, s. 9(1)

**Eligible wholesaler**

- defined, 28.2(12), Reg. 534, s. 9(2)

## GTA Index

## Gasoline Tax Act Index

### Exemptions

- certificate of exemption, Reg. 533, s. 9.1–9.3
- persons exempted, Reg. 533, s. 9
- products excluded, Reg. 533, s. 10
- under other Acts, 1.1

### Exporter, 4.2, 4.8, Reg. 534, s. 1.1

- conditions, 4.3
- defined, 1(1)
- limitations, 4.3
- notice of change, 4.5
- offences, *see Offences*

## F

### Federal government

- agreements with, 32.1
- defined, 32.1(6)

### Fees, 33.1(2)

### Forms, 33.1

### Fuel

- defined, 34(1), Reg. 533, s. 9.1

### Fuel in bulk, *see Aviation fuel in bulk*

### Fuel tank, defined, 1(1)

## G

### Garnishment, 20

### Gasoline

- defined, 1(1)
- measuring volume, 2(4.4), (4.5)
- tax on, 2(1)

### Gasoline in bulk, Reg. 534, s. 1.1

- defined, 1(1)

### Government employees

- communication of information, 31(1)
- compellability, 31(2), (3), (4)

### Gross vehicle weight

- defined, 1(1)

## I

### Importer, Reg. 534, s. 1(1)

- deemed registered, 4.4(6)
- defined, 1(1)
- notice of change, 4.5
- offences, *see Offences*
- security payments, 4

### Indian

- defined, Reg. 533, s. 9.1
- exempted person, Reg. 533, s. 9–9.3

### Information

- communication of, 31(1)
- copies, 31(6)
- exceptions, 31(5)
- offences, *see Offences*
- reciprocal information, 31(4.1)
- use of, 31(4.2)

### Interest, 12

- rates of, Reg. 310/97
- relief from, 30

### Interjurisdictional carrier

- assessment, 11(18)
- defined, 1(1)
- offences, *see Offences*
- security, 6(2.1)
- registration of, 4.12
- tax on, 2(4.3)

### Interjurisdictional settlements, 32, Reg. 534, s. 11

### Interjurisdictional transporter, 1(2)

- certificate, 4.6, 5(6)
- defined, 1(1)
- documents, possession of, 5(7)
- examination, 5(8)
- forfeiture, 5(11), (17)
- offences, *see Offences*
- Ontario trip registration certificate, Reg. 534, s. 8
- penalties, *see Penalties*
- registration of, 5
- security by, 4.7
- seizure, 5(9)–(10)
  - appeal of, 5(12)–(16)
  - sale following, 5(17)
- tax payable, 2(5.01)
- uniform manifest form, 5(5)

### International Fuel Tax Agreement, 34(3), Reg. 24/97

### Investigations, 16

## L

### Leaded Gasoline

- defined, 1(1)
- tax on, 2(3)

### Lien, 19.1

- *Bankruptcy and Insolvency Act*, 19.1(11)

**Lien (*cont'd*)**

- deemed trust, effect of, 19.1(11.1)
- errors in documents, 19.1(10)
- personal property, 19.1(2)
- real property, 19.1(1)
- registration of documents, 19.1(9)
- secured party, 19.1(8)

**M****Manufacturer**

- defined, 1
- offences, *see Offences*
- penalties, *see Penalties*
- registration certificate, 2.1
- monthly returns, Reg. 534, s. 1.1.1

**Member of his or her family**

- defined, 13.1(1)

**Minister**

- defined, 1(1)

**Motor vehicle**

- defined, 1(1), Reg. 534, s. 3(1)
- detention of, 17(2)–(4)
- examination of, 10.2

**N****Names, disclosure of, 31.1****Natural gas**

- defined, Reg. 533, s. 11

**Non-arms length transfers, 13.1****O****Offences**

- exporter contravening condition, limitation, 4.10
- failure to collect tax, 3.6
- failure to complete information on return, 8(5)
- failure to keep records, 15(8)
- failure to pay or remit tax, 10.1
- failure to pay tax, 2(8), (9)
- failure to provide information, 16(9)
- false statements, 23
- interjurisdictional carrier, 4.13, 5(19)
  - failure to register, 5(4.1)
- limitation period, 24(2)
- manufacturer
  - failure to register, 2.1(4)–(6)
- misrepresentation in refund application, 29(2)

- motor vehicle offences, 10.2(2)
- purchase from unregistered importer, 4.11
- qualified motor vehicle
  - failure to stop, 10.3(2)
- revealing information, 31(8)
- unregistered exporter, 4.2(4)
- unregistered importer, 4.1(6)

**Ontario trip registration certificate, Reg. 534, s. 8****Operator, defined, 1(1)****Overpayments, 28, 28.1.1****P****Penalty**

- assessment of, 11(15.1)
- excess losses, 11(7.1)
- exporter failing to comply, 4.8(4), (5)
- failure to collect tax, 11(15)
- failure to deliver return, 8(4)
- failure to transmit tax payable, 9(2)
- false statements, 23(2)
- general penalty, 24(1)
- interest on, 12(5)
- interjurisdictional transporter
  - failure to deliver return, 8(4.3)
  - failure to register, 5(4.2)
- manufacturer
  - failure to deliver return, 8(4.2)
  - failure to register, 2.1(7)
  - non-compliance, 11(6.0.1)
- motor vehicle offences, 10.2(3)
- unregistered exporter, 4.2(3)
- unregistered importer, 4.1(4.1)

**Prescribed**

- defined, 1(1)

**Propane**

- defined, 1(1)
- measuring volume, 2(4.4), (4.5)
- tax on, 2(4)

**propane in bulk**

- defined, 1(1)

**Province**

- defined, 32.1(6)

**Purchaser**

- defined, 1(1)

## GTA Index

### Q

#### Qualified motor vehicle

- Authority to stop and detain, 10.3
- defined, 1(1)

### R

#### Real property

- defined, 19.1(12)
- lien on, 19.1(1)

**Receiver**, defined, Reg. 533, s. 4(1)

#### Receivership debt

- defined, Reg. 533, s. 4(1)

**Records**, 15, Reg. 534, s. 5, 6

#### Recreational vehicle

- defined, 1(1)

**Refund**, Reg. 533, ss. 4, 5, Reg. 534, ss. 2–4, 6

- applications
  - • eligible retailer, 28.2
  - • eligible wholesaler, 28.2
- assessment, 11(12), (13), (14)
- by collector, 28.1
- disallowance of, 10, 11(2), (3)
- • objection to, 13
- misrepresentation in application for, 29
- temporary reduction, 28.1.1(1)

**Register, refusal to**, 7

#### Registered gross vehicle weight

- defined, 1(1)

#### Registered importer, 4.1

- agent, as, 4.4(5)
- collection of tax, 4.4
- conditions, 4.3
- defined, 1(1)
- limitations, 4.3
- notice of change, 4.5
- offences, *see Offences*

#### Registered owner

- defined, 1(1)

#### Regulations, 33

- defined, 1(1)

#### Reserve

- defined, Reg. 533, s. 9.1

#### Retailer

- agent, as, 3.3(2)
- allowance to, Reg. 533, s. 3

## Gasoline Tax Act Index

- application for refund, 28.2
- collection of tax by, 3.3
- defined, 1(1)
- payment by, 3.4(1)

**Returns**, 8, Reg. 534, s. 7

- Minister not bound by, 11(9)

### S

#### Sale price

- defined, Reg. 533, s. 4(1)

#### Secured creditor

- defined, 18(9)

#### Secured interest

- defined, 18(9)

#### Security, 6

#### Spouse

- defined, Reg. 533, s. 9(2)

#### Suspension, 7

### T

#### Tax

- amounts in lieu of, 2(6)
- calculating, 2(4.4)
- certificate as to tax owing, 21
- deemed, 11(5.2)
- defined, 1(1)
- liability for, 2(7)
- paid at prescribed time, 2(5.1), (5.2)
- paid at time of sale, 2(5)
- persons exempt from paying, Reg. 533, s. 9
- recovery of, 19
- temporary reduction, 2(1.1), (1.2)
- transmittal of, 9

#### Taxable product

- defined, Reg. 533, s. 4(1)

#### Taxpayer

- defined, 19.1(12)

#### Trust

- distribution of money, 18(5)–(7)
- extension of, 18(2)–(4)
- money held in, 18

### U

#### Unadjusted temperature method

- defined, 1(1)

**Unleaded gasoline**

- defined, 1(1)

**Uniform manifest form, 5(5)**

**Unverifiable loss, Reg. 534, s. 10**

**V**

**Vessel**

- defined, 1(1)

**W**

**Waivers, 11(5.1.1)**

- revocation of, 11(5.1.2), (5.1.3)

**Wholesale**

- defined, 1(1)

**Wholesaler**

- agent, as, 3.4(3)
- application for refund, 28.2
- application for reimbursement, 28.2(9)
- collection of tax by, 3.4
- defined, 1(1)
- remittance of tax by, 3.5



## INCOME TAX ACT INDEX

### A

#### Agreeing province

- defined, 1(1)

#### Amount

- defined, 1(1)

#### Annual adjustment, 4.0.2

#### Appeals, 23

- deemed action, 25
- procedure, 26
- reply, 24

#### Application of Act, 1.1

#### Assessment, 10

- defined, 1(1)
- objections to, 22
- reassessments, 11

### B

#### Bankrupt

- defined, 1(1)

#### Business

- defined, 1(1)

### C

#### Child care supplement for working families, 8.5

#### Cohabiting spouse

- Tax credits for, 8(3.1)–(3.2)

#### Collection agreement, 49

- deductions at source
  - adjusting payments, 53
  - application of tax paid by employee, 52
  - where no action by employee, 51
- defined, 1(1)
- payments on account, 50

#### Common-law partner

- defined, 1(1)
- tax credits for, 8(3.1)–(3.2)

#### Common-law partnership

- defined, 1(1)

### Corporation

- defined, 1(1)
- directors' liability, 38
- disclosure of information by Minister of Government Services, 49.1
- officers, liability of, 46

### Corporation incorporated in Canada

- defined, 1(1)

### Credits

- Adoption expense, 4.0.1(10.1)–(10.3)
- application for, 8(18), (19)
- apprenticeship training tax credit, 8(16.1), 8.4.5
- common-law partner, 8(3.1), (3.2)
- co-operative education tax credit, 8(15), 8.2, Reg. 330/97
- deemed occupancy costs for students, 8(8)
- dependent, 4.0.1(6)
- dividend tax credit, 4(3.4)–(3.4.3)
- educational technology, 8(15.4), 8.4.1
- equity in education, 8(15.5), 8.4.2
- environmental trust, 8(8.3)–(8.4)
- foreign tax credit, 4(6), (7)
- graduate transitions, 8(15.1), 8.1
- impairment, 4.0.1(11), (11.1)
- imputed rent, 8(14)
- in-home care, 4.0.1(5)
- joint occupancy, 8(12), (13)
- LSVCC tax credit, 8(8.1)
- maximum, 8(8.1.1)–(8.2)
- more than one taxation year in calendar year, 8(17)
- non-refundable, 4(3.1), 4.0.1
- occupancy cost for two or more principal residences, 8(11)
- Ontario focused flow-through share, 8(15.6), 8.4.3
- Ontario home ownership savings plan tax credit, 8(4)
- overseas employment tax credit, 4(3.5), (3.5.1)
- political contributions, 8(9.1)
- property tax credit, 8(3), (5)–(7.2)
- refund of, 16
- sales tax credit, 8(3), (5)–(7.2)
- seniors, 8(3.1), (3.2)
- spouse

## ITA Index

## Income Tax Act Index

### Credits (*cont'd*)

- • cohabiting, 8(3.1)
- • no cohabiting, 8(3.2)
- student residences, 8(8.5)
- tax credit system, Reg. 447/94
- workplace accessibility, 8(15.3), 8.4
- workplace child care, 8(15.2), 8.3

### D

**Definitions**, 1, 4(1), (7), 5.1, 7(3), (3.1), 8(1), (9.2), 8.1(11), 8.2(3), 8.3(7), 8.4(9), 8.4.1(12), 8.4.2(1), 8.4.3(4), 8.4.5(14), 8.5(1), 8.6.2(1), 8.7(41), 34(1), 45(1.1), 53(1); Reg. 646, ss. 1, 3(7); Reg. 330/97, s. 1; Reg. 156/03, s. 12; Reg. 306/04, s. 1(1)

### Deputy head

- defined, 1(1)

**Disclosure of corporate information by Minister of Governmental Services**, 49.1

### E

### Eligible percentage

- defined, 8.1(10), 8.2(3)

### Employed

- defined, 1(1)

### Employee

- defined, 1(1)

### Employer

- amounts deducted or withheld by, Reg. 646
- defined, 1(1)

### Enforcement

- acquisition of debtor's property, 33
- certificate of amount payable, 31
- demand for payment, 36
- direction to seize chattels, 35
- money seized in criminal proceedings, 34
- money withheld, 37
- taxes as debt, 30
- warrant for collection of indebtedness, 32

### Exemptions, 6, 7

- basic reduction, 7(2.4)
- dependents, 7(2.7)
- eligible amount, 7(2.5)
- infirm or disabled, 7(2.8)
- non-application, 7(5), (6)
- non-cohabiting spouses, 7(2.9)
- personal amount, 7(2.2)
- rounding, 7(2.6)

### F

### Farming, 5.1, 5.2

- payment of tax, 12

### Federal Act

- application of, 1(7)
- defined, 1(1)
- modification of, 1(6)

### Federal refundable capital gains on hand

- defined, 4(1)

### Federal Regulations

- defined, 1(1)

### Fiscal period

- defined, 1(1)

### Fishing, 5.1, 5.2

- payment of tax, 12

### G

### Garnishment, 27

### Government assistance

- defined, 8.1(11), 8.2(3), 8.3(7), 8.4(9)

### H

### Highest tax rate

- defined, 1(1), 4(1)

### Housing unit

- defined, 8(1)

### I

### Incentives

- investing in Ontario jobs and opportunity bonds, Reg. 156/03

### Income

- adjusted, 8(2)
- defined, 7(3), 8(1)
- qualifying adjusted income, 8(2)

### Income earned in the taxation year in Ontario

- defined, 4(1)

### Income for the year

- defined, 4(1)

### Income Tax Application Rules, 4.5

### Income tax statute

- defined, 1(1)

### Individual

- amount of tax after 1999, 4(3)
- amount of tax before 2000, 4(2)

**Individual** (*cont'd*)

- Canada Pension Plan adjustments, 4.3
- deductions
  - income earned outside Ontario, 4(4), (4.1), (5)
- defined, 1(1), 8(1), 8.1(11)
- dividend tax credit, 4(3.4)
  - after 2000, 4(3.4.1)
- foreign tax credit, 4(6)
- income tax on, 2
- lump sum payments, 4.6
- minimum tax, 4.4
- minimum tax carry-forward, 4(3.3)
  - additional deduction, 4(3.3.3), (3.3.4)
  - after 2000, 4(3.3.2)
  - calculation of, 4(3.3.1)
- non-refundable credits, 4(3.1)
- notional tax, 4.6(3)–(6)
- overseas employment tax credit, 4(3.5), (3.5.1)
- payment of tax, 13
- prior years, 4.7
- Quebec Pension Plan adjustments, 4.3
- rules, 4(3.2)
- split income, 4.8
- surtax, 3

**Information**, 48**Installments**, 17**Interest**

- daily, 15

**Inter-provincial anti-avoidance**, 5.1, 5.2**Investigations**, 8.6**L****Last day of taxation year**

- defined, 1(2)

**Loss**

- defined, 1(1)

**Lowest tax rate**

- defined, 1(1), 4(1)

**M****Middle tax rate**

- defined, 4(1)

**Minister**

- defined, 1(1)
- discretion of, 44

**Municipal tax**

- defined, 8(1)

**Mutual fund trusts**, 13(2)**O****Occupancy cost**

- defined, 8(1)

**Offence**

- general, 42, 43
- secrecy, 45

**Ontario allocation factor**

- defined, 4(1)

**Ontario child benefit**, 8.6.2**Ontario Health Premium**, 2.2

- Calculation of, 3.1
- Report about review of, 29.1
- Review of, 29.2

**Ontario home ownership savings plan**

- defined, 8(1)

**Ontario refundable capital gains on hand**, 4(1.1)

- defined, 4(1)

**Ontario Research Employee Stock Option Overpayment**, Reg. 306/04**Overpayments**

- refund of, 21
- research employee stock option, 8.7, 8.8

**P****Penalties**

- decreases, 47
- failure to comply with regulations, 41
- failure to file return, 18(1)
- failure to provide information, 18(4)
- false statements, 19(2)–(5)
- general penalty, 18(5), (6)
- guilty of offence, 42(2)
- late or deficient installments, 20
- repeated failure to file return, 18(2), (3), 19(1)
- secrecy, 45(2)

**Permanent establishment**

- defined, 1(1)

**Person**

- defined, 1(1)

**Prescribed**

- defined, 1(1)

## ITA Index

### Principal residence

- defined, 8(1)

### Province

- defined, 1(1)

### Provincial Minister

- defined, 1(1)

## Q

### Qualifying contribution

- defined, 8(1)

### Qualifying environmental trust

- defined, 1(1)
- tax on, 2.1, 4.1

## R

### Receipts, 8(9.3)

### Receiver General for Canada

- defined, 1(1)

### Reciprocal enforcement of judgments, 54

### Reciprocal provision of information, Minister of Finance, 55

### Recorded agent

- defined, 8(1)

### Records, 39

### Refunds, 8(10), Reg. 156/03

- donation of, 8(10.3), (10.4)
- investigations, 8.6(1.1)
- mutual fund trust capital gains, 4(8)–(10)
- overpayments, 21
- tax credits, 16
- use to pay liabilities, 8(10.1)

### Regulation, 29

- defined, 1(1)

## Income Tax Act Index

### Remission, 28

### Returns, 9, 14

- information return, Reg. 156/03, ss. 8, 9

## S

### Sales tax credits, 8(6)

### Second threshold

- defined, 4(1)

### Senior

- defined, 8(1)
- tax credits for, 8(3.1)–(3.2)

### Supplements

- child care supplement for working families, 8.5

### Surtax, 3

## T

### Tax otherwise payable

- defined, 7(3), 8(1)

### Tax payable

- defined, 1(3), 4(7), 8(1)

### Tax payable under the Federal Act

- defined, 4(1)

### Taxable income

- defined, 1(1)

### Taxation year

- defined, 1(1)

### Taxpayer

- defined, 1(1), 5.1(1)

### Transferee

- defined, 5.1(1)

### Trust

- defined, 1(1.1)

## LAND TRANSFER TAX ACT INDEX

### A

**Affidavit**, 5

**Affiliate**, 3(14), (15)

**Appeal**, 14

**Application under subrule 14.05(2), Rules of Civil Procedure**, 14.1

**Assessment**, 12

- appeal, 14
- non-arms length transfers, 13.1
- notice of objection, 13

### B

**Beneficial interest**

- disposition of, 3
- • application to, 21
- • tax on, 3(2); Reg. 343/18
- exemption from tax, Reg. 70/91
- multiple dispositions of, 2.3(2)

### C

**Collector**

- returns by, 4

**Compensation**, 21.2

**Convey**

- defined, 1(1)

**Conveyance**

- defined, 1(1)
- information of, 5, 5.0.1, 5.0.2
- multiple, 2.3
- tax deferral and cancellation, after, 2(3)

**Crown**, 2(8)

### D

**Deferred tax**, 18

**Definitions**, 1(1), 5.0.1(4), 5.1(13), 9.2(1), 12.1(1), 13.1(1), 15.1(12); Reg. 695, s. 1; Reg. 697, s. 1(1); Reg. 703, s. 1; Reg. 71/91, s. 1(3); Reg. 398/96, s. 3.1(4); Reg. 310/97, s. 1(1); Reg. 88/04, s. 1; Reg. 386/10, s. 2(1); Reg. 182/17, ss. 1, 1.1, 6(3), 7(3), 10(1)

**Designated collectors**, 5.1

- Defined, 1(1)

- Duties, 5.2, 5.3(2)

- Penalties, 7.2

**Disclosure of information**, 21.1

**Disputes**

- resolving, 20

### E

**Electronic document**

- defined, 1(1)

**Exemptions**

- acquisitions under *Toronto Island Residential Community Stewardship Act, 1993*, Reg. 63/94, charity reorganization, Reg. 386/10
- conveyance to family farm or family business, Reg. 697
- disposition of beneficial interest in land, Reg. 70/91
- disposition of land by employee to employer, Reg. 71/91
- hospital restructuring, Reg. 676/98
- life lease interest, Reg. 88/04
- oil and gas pipeline easements, Reg. 695
- other Acts, 1.1
- transfers between spouses or same sex-couples, Reg. 696
- under s. 3, Reg. 70/91

### F

**Foreign entities, additional tax on**, 2(2.1), 2.1; Reg. 182/17

**Forms**, 22(1)

### G

**Garnishment**, 16

**General anti-avoidance rule**, 12.1

### I

**Interest**, 17

- foreign entities, Reg. 182/17
- rates of, Reg. 310/97

**Investigation**, 10

### L

**Land**

- beneficial interest in
- • application to disposition of, 21

## LTIA Index

### Land (*cont'd*)

- disposition of, 3
- exemption from tax, Reg. 70/91
- multiple dispositions, 2.3(2)
- defined, 1(1)
- disposition from employee to employer, Reg. 71/91
- mineral, Reg. 703

### Land registrar

- Defined, 1.1
- Duties, 5.3(1)

### Lease, Reg. 700

- exemption for life interest, Reg. 88/04
- tax on, 1(6)

### Liens, 15.1

- purchaser's lien for default, Reg. 701

### Life lease interest

- exemption for, Reg. 88/04

## M

### Member of his or her family

- defined, 13.1(1)

### Mineral lands, Reg. 703

### Minister

- certification by, 2(9)
- defined, 1(1)

## N

### Newly constructed home

- defined, 9.2(1)

### Non-arm's length transfers, 13.1

### Notice of any kind

- defined, 1(1)

## O

### Oaths, administration of, 11

### Offences

- failure to comply with investigation, 10(5)
- failure to deliver return, 6.1
- failure to pay tax, 6.1
- false statements, 5.0.3, 6
- general offence, 7
- refund falsely obtained, 9

### Ontario home ownership savings plan

- defined, 1(1)

## Land Transfer Tax Act Index

### Ontario home ownership savings plan tax credit

- defined, 1(1)

## P

### Penalty

- Designated collectors, 7.2
- failure to deliver return, 7.1(3)
- failure to pay tax, 7.1

### Prescribed

- defined, 1(1)

### Purchaser

- defined, 9.2(1)
- lien for default, Reg. 701

## R

### Real property

- defined, 15.1(12)
- lien on, 15.1(1)

### Rebates, 2.1(5), 18

- foreign entities, Reg. 182/17, ss. 5–10

### Records, 9.3

### Refunds, 8

- disallowance of, 8(7)
- intersection, Reg. 398/96
- purchase of eligible home, 9
- newly constructed home, 9.2
- recovery of refund wrongly obtained, 9
- residence on farmland, 8(2)
- tax paid under s. 3, 8(6)
- time limit, 8(3)

### Registration

- defined, 1(1)
- electronic, 2(9)
- instrument evidencing disposition of beneficial interest in land, 3(13.1)
- other, 2(10)
- tendering for, 1(1.1)

### Regulations, 22(1.1)–(3)

### Residential

- defined, 1(1)

### Returns, 5(6)–(9)

- by collector, 4

## S

### Single family residence

- defined, 1(1)

**Spouse**

- defined, 1(1)
- transfers between, Reg. 696

**T****Tax**

- defined, 1(1)
- disposition of beneficial interest, 3
- imposed, 2
- leases, 1(6)
- mineral land, Reg. 703
- payable on registration, 2(7), (8)
- person liable for, 2.2
- recovery of, 15

**Taxable trustees, additional tax on, 2(2.1), 2.1**

**Taxpayer**

- defined, 15.1(12)

**Transferee**

- defined, 1(1)

**Transferor**

- affidavit of, 5(2.1)
- defined, 1(1)

**V****Value of the consideration**

- apportionment of, 2(2)
- defined, 1(1)
- freehold and leasehold interests, 1(3)
- reduction of, 1(2)

**W****Waiver, 12(4.1)**

- Revocation, 12(4.2), (4.3)



## LEGISLATION ACT, 2006 INDEX

### A

#### Act

- defined, 87

#### Age, 90

#### Amendment, effect of, 52

- effect of repeal and revocation, 53, 56

#### Application, 46

#### Appointments, 76

- implied powers, 77
- incidental powers, 78
- performance when occasion requires, 79
- powers and duties remain despite delegation, 80

#### Assembly, Legislative Assembly

- defined, 87

### B

#### Bilingual names, 66

#### Bilingual texts, 65

### C

#### Contrary intention or context requiring otherwise, 47

#### Corporations, implied provisions, 92

#### Court of appeal

- defined, 87

#### Crown not bound, exception, 71

### D

#### Definitions, 81

- different forms of defined terms, 85
- terms used in regulations, 86

#### Delegation

- powers and duties remain despite, 80
- regulation-making power, 80.1
- survival of, 81

#### Divisional Court

- defined, 87

### E

#### Existing and future legislation, 48

### F

#### Forms

- deviations from required, 84

### G

#### Gender, 68

### H

#### Her Majesty, His Majesty, the Queen, the King, the Crown

- defined, 87

#### Holidays, 88

- computation of, 89
- defined, 87

### I

#### Immunity provisions, 97

#### Individual

- defined, 87

#### Interpretation and definition provisions, 50

### L

#### Law always speaking, 63

#### Legally qualified medical practitioner

- defined, 87

#### Legislature

- defined, 87

#### Lieutenant Governor

- defined, 87

#### Lieutenant Governor in Council

- defined, 87

### M

#### Majority, 93

#### Mentally incompetent

- defined, 87

### N

#### Newspaper

- defined, 87

## LA Index

### Now, next, heretofore, hereafter

- defined, 87

### Number, 67

## O

### Oaths, affirmations, declarations, 95

### Other documents, 49

## P

### Peace officer

- defined, 87

### Person

- defined, 87

### Preambles, 69

### Private Acts, 91

### Proclamations

- amendment, 75
- defined, 87
- issuing, 73
- judicial notice, 74
- revocation, 75

## R

### Reference, 58

- to series, 94

### Reference aids, 70

### Regulation, 54

- defined, 87
- fee regulations, 83
- general, 82
- obsolete, 55

## Legislation Act, 2006 Index

- particular, 82
- terms used in, 86

### Repeal, effect of, 51

- amendments, 53, 56

### Replacement, effect of, 52

### Revival, 57

### Revocation, effect of, 51

- amendments, 53, 56

### Rolling incorporation

- Ontario legislation, 59
- other Canadian legislation, 60

### Rule of liberal interpretation, 64

### Rules of court

- defined, 87

## S

### Securities, 96(1)

### Static incorporation of foreign legislation, 61

### Succession, 72

### Sureties, 96(2)

## T

### Time, computation of, 89

## MINING TAX ACT INDEX

### A

**Action to recover tax,** 20

**Assessments,** 8(7)

- notice of, 8(1)
- payment of, 8(7.1)
- reassessments, 8(7)

### B

**Books of accounts,** 11

### C

**Certification, remote mine,** 4

- application for, 4(3)
- election, 4(4.1)–(4.3)
- mine closure, 4(7)
- reopening of mine, 4(8)
- revocation, 4(5), (6)
- time for applying, 4(4)
- time of election, 4(4.2)

**Collection,** 18(1)

**Compromising disputes as to liability for tax,** 14

**Confidentiality,** 13

### D

**Debt collection,** 8(17)

**Deficiency instalment account,** 8(3), (5)

**Deficiency tax account,** 8(2), (4)

**Definitions,** 1, 3.2(1), 4(9), 5(5), 6.1(1), 8(15), 12(2); Reg. 769, s. 1–11

**Duty to give notice of operation,** 5

- deemed receipt of registered mail, 5(3.1)
- meaning of active operation, 5(5)
- notice of change, 5(2)
- notice of discontinuance, 5(4)
- service of notice, 5(3)

### E

**Entry to mine,** 12

**Exemption, remote mine,** 3.2

- calculation of exempt amount, 3.2(4)

- determination of profit, 3(9)

- election by operator, 3.2(3)

- exemption limit, 3.2(6)–(8)

- exemption period, 3.2(5)

**Exemption re new mine or major expansion,** 3.1

- determination of profit, 3.1(3)

- exemption amount, 3.1(2)

- interpretation, 3.1(7)

- loss, 3.1(8)

- more than one operator, 3.1(6)

- prorating depreciation allowance, 3.1(5)

- transitional adjustment, 3.1(4)

**Exploration and development expenditures,** 13

### F

**Forms,** 22

**Functional currency reporting,** 6.1

### I

**Instalment period,** 8(6), (6.1)

**Interest**

- after objection or appeal, 8(13)

- deficiency on, 8(2), (3)

- instalment account, 8(10), (10.1)

- nil until return delivered, 8(14)

- off-set, 8(15.1)–(15.3)

- tax account, 8(8), (8.1)

**Injunction or receiver,** 19

**Investigation,** 7(2)

### M

**Mining tax, calculation of,** 3

- annual deduction, 3(2), (2.1)

- arm's length transactions, 3(18)–(20)

- calculation of allowance for depreciation, 3(12)–(12.1)

- exploration and development expenditures, 13

- loss, 3(10)

- non-allowable deductions, 3(15)

- part interest, 3(3)

- part year production, 3(4)

- processing costs outside Canada, 3(22)

## MTA Index

### Mining tax, calculation of (*cont'd*)

- profits, 3(5)
- rate, 3(3.1), (3.2)
- recapture, 3(17)
- reduction in processing costs, 3(21)
- reduction of capital cost, 3(14)
- remote mines, *see Remote mines*
- undepreciated capital costs, 3(16)

### Notice of assessment, 8(1)

## O

### Objections and appeals, 10

### Offences, 16

- false statements, 17
- confidentiality, 13(2)
- shipping before notice, 6

### Overpayment, 8(15)

## P

### Payments, application of, 8(16)

### Penalties, 8(6.2)

- failure to deliver return, 15(1)
- statements or omissions in return, 15(4)

### Pension plan withdrawals, 9(3)

## R

### Reassessment, 9(1)

### Refunds, 8(7.2), (7.3)

- assessment of excess, 8(19)
- overpaid instalments, 8(9)
- recovery of excess, 8(18)

## Mining Tax Act Index

### Regulations, 21

- Ont. Reg. 769

### Remote mines

- certification of, *see Certification, remote mine*
- exemption for, *see Exemption, remote mine*
- loss, 3(9)
- profit, 3(7), (8)
- remote mine loss deduction, 3(6)

### Returns, 7(1)

## S

### Surplus

- instalment account, interest, 8(10), (10.1)
- tax account, interest, 8(8), (8.1)

## T

### Taxes

- instalments, 2(3)–(5)
- payment of, 2(2)
- when accrue, 2(1)

## U

### Unregistered liens, 18(2)

## W

### Waiver, revocation of, 9(2)

## MINISTRY OF REVENUE ACT INDEX

<b>A</b>	<b>Information sharing agreement with Federal government, 12</b>
<b>Application to prescribed restructurings or transfers, 1</b>	<b>L</b>
<b>B</b>	<b>Liability</b>
<b>Basic income pilot project, Reg. 293/12, s. 2.3</b>	<ul style="list-style-type: none"><li>• Crown, 8(2)</li><li>• protection of personal, 8(1)</li></ul>
<b>C</b>	<b>Liens and charges, 11.1.1</b>
<b>Child support calculation service, 11.2, 11.3</b>	<b>M</b>
<b>Crown liability, 8(2)</b>	<b>Minister, 3</b>
<b>D</b>	<ul style="list-style-type: none"><li>• administration of Act, 4</li><li>• defined, 1</li><li>• delegation of powers, 7</li><li>• facsimile signature, 10</li><li>• requiring specific means of delivery of documents, 17</li></ul>
<b>Definitions, 1, 6.1, 10.1, 11(7), 11.1(1), 11.1.1(12), 11.1.2(10), 11.5(8), Reg 293/12, s. 1</b>	<b>Ministry, 2</b>
<b>Deeds and contracts, 7(2)</b>	<ul style="list-style-type: none"><li>• defined, 1</li></ul>
<b>Deputy Minister</b>	<b>O</b>
<ul style="list-style-type: none"><li>• appointment, 5(1)</li><li>• duties, 5(2)</li><li>• facsimile signature, 10</li><li>• protection from personal liability, 8</li></ul>	<b>Officers, 6</b>
<b>Documents and information</b>	<b>P</b>
<ul style="list-style-type: none"><li>• alternative means of delivery of, 16</li><li>• Minister requiring specific means of delivery, 17</li></ul>	<b>Pension matters, certain former employees, 6.1</b>
<b>E</b>	<b>Powers</b>
<b>Employees, 6</b>	<ul style="list-style-type: none"><li>• delegation of, 7</li><li>• warrants of seizure and sale, 11.1.4</li></ul>
<b>F</b>	<b>Provincial offences officers</b>
<b>Facsimile signature, 10</b>	<ul style="list-style-type: none"><li>• powers of, 12.1</li></ul>
<b>Forms, 18</b>	<b>R</b>
<b>G</b>	<b>Rate assistance programs, Reg. 293/12, s. 2.2</b>
<b>Garnishment, 11.1.2</b>	<b>Reciprocal provision of information, 14</b>
<b>Government assistance programs, 11</b>	<b>Records, 18</b>
<b>Grants, 11.4, 11.4.1, Reg. 47/21, s. 1</b>	<b>Refunds</b>
<b>H</b>	<ul style="list-style-type: none"><li>• withholding, 15</li></ul>
<b>Health benefit programs, Reg. 293/12, s. 2.1</b>	<b>Regulations, 13</b>
<b>I</b>	<b>Remedies for recovery of, amounts owing, 11.1.3</b>
<b>Information, publication of, 11.6</b>	

MRA Index

Ministry of Revenue Act Index

**S**

Seal, 9

**Services to other ministries and public bodies re:  
collections and audits, 11.1, Reg 293/12, ss. 3–6**

**Services to other ministries re: government assistance  
programs, 11; Reg 293/12, s. 2**

**U**

**Underground economy, 11.5, 12(1.3), Reg. 133/18, s. 1**

## MUNICIPAL EXTRA-TERRITORIAL TAX ACT INDEX

### A

**Assessment**, 6

**Assessment equalization factor**, Reg. 821

**Attributable commercial assessment**, 3

- assessment adjustment, 4(3)
- increase for certain circumstances, 11
- determination and notification of, 4
- recalculation of, 4(4), (5)

### C

**Collector's role, sums added to**, 8

### D

**Definitions**, 1, 9(1); Reg. 822, s. 1; Reg. 474/98, s. 1

**Designated municipality**, 9, 10

### E

**Employees, list of names and addresses**, 13

### L

**Levy**, 5

### R

**Refunds**, 8(3)

**Regulations**, 1(2), 2; Reg. 821; Reg. 822; Reg. 474/98

### T

**Tax arrears**, 8(4)

### Y

**Yearly tax equivalent amount**, 12



## MUNICIPAL TAX ASSISTANCE ACT INDEX

<b>Application of Act, 7</b>	<b>A</b>	<ul style="list-style-type: none"><li>• Crown occupied space in tax exempt properties, Reg. 6/99</li><li>• funds for, 6</li></ul>	
<b>Crown tenants, 4(3)–(3.5)</b>	<b>C</b>		<b>R</b>
<b>Definitions, 1, 4(6.1)</b>	<b>D</b>	<b>Rates</b> <ul style="list-style-type: none"><li>• garbage, 4(7)</li><li>• sewer and waterworks, 4(6)</li></ul>	
<b>Limitation, 2</b>	<b>L</b>		
<b>Non-application, 3</b>	<b>N</b>		
<b>Payments, 4</b> <ul style="list-style-type: none"><li>• by Minister, 5</li></ul>	<b>P</b>		



## PROVINCIAL LAND TAX ACT, 2006 INDEX

### A

**Adjustments for amounts under predecessor Act, 26**

**Affidavit as evidence, 23**

**Amounts collected on behalf of other bodies, 20**

- information, 20(2)

**Apportionment of tax, 11**

- alteration of tax roll, 11(6)
- application for, Reg. 229/09, s. 8
- application of, 11(2), (3)
- decision, 11(5)
- effect of alteration, 11(7)
- statement of relative value, 11(4)

**Authority to enter into agreements with municipalities, 24.1**

- payment of property tax, 24.1(2)

### C

**Calculation of tax, 5**

- power utilities, 5(2)
- railway companies, 5(2)
- regulations, 5(3)

**Cancellation of tax, 8**

- alteration of tax roll, 8(12)
- appeal if no decision, 8(5)
- appeal of decision, 8(4)
- application, 8(2); Reg. 229/09, s. 9
- application to other rebates, deferrals, 8(13)
- decision, 8(3), (9)
- decision by board, 8(7)
- delegation by Minister, 8(8)
- hearing, 8(6)
- notice to assessment corporation, 8(10)
- notice to Minister, 8(11)

**Change of assessment, effect of, 18**

**Collection from third parties, 14**

- duty to pay, 14(4)
- effect of payment by debtor, 14(5)
- failure to pay, 14(8)
- garnishment of wages, 14(7)
- liability of debtor, 14(6)

- notice of duty to pay minister, 14(1)–(3)

**Commencement, 27**

### D

**Deadline extension, Reg. 229/09, s. 15**

**Deemed delivery of notices and documents, 22**

**Definitions, 1(1), 2(2), 10(7); Reg. 229/09, s. 10(1), 13(1)**

**Delegation by Minister, 24**

- presumption, 24(4)
- subdelegation, 24(3)

### E

**Exemptions, 3**

### F

**Forfeiture of land for tax arrears, 15**

- certificate of forfeiture, 15(6)
- costs of, Reg. 229/09, s. 6
- effect of issuance of certificate, 15(7)
- effect of registration of certificate, 15(11), (12)
- exception, 15(2)
- lien, 15(4.1)
- • priority of, 15(4.2)
- notice of possible forfeiture, 15(3), (4)
- publication of list, 15(5)
- registration of certificate, 15(10)
- registration of notice of tax arrears, 15(1)
- restriction: easements, 15(9)
- restriction: mining lands, 15(8)

### I

**Interpretation, 1**

### O

**Order of application of amounts collected, Reg. 229/09, s. 7**

### P

**Payment to affected municipality, 21**

**Payments of tax, 7**

- due date, 7(2)
- fee for failure of payment, 7(6)

## PLTA Index

## Provincial Land Tax Act, 2006 Index

### Payments of tax (*cont'd*)

- forfeiture, costs relating to, 7(5)
- interest on unpaid tax, 7(3)
- payment of interest, 7(7)
- penalty on unpaid tax, 7(4)

### Preparation of tax roll, 17

- contents, 17(2)

## R

### Rebate

- amount of, Reg. 229/09, s. 13
- eligible charity, for, Reg. 229/09, s. 11
- recalculation of, Reg. 229/09, s. 14
- vacant land, Reg. 229/09, s. 12

### Recovery of tax, 12

- proof of amount owed, 12(4)
- separate action, 12(5)
- special lien, 12(3)

### Regulations, 25

### Restoration of tax in specific circumstances, 9

- alteration of tax roll, 9(5)
- appeal, 9(4)
- notice of decision, 9(3)
- restriction, 9(2)

### Revocation of forfeiture, 16

- effect of certification, 16(2)
- registration of certificate, 16(3)

## S

### Statement of account, 19.1

- effect, 19.1(2)
- fee for statement, 19.1(3)

### Statement of amounts owing for taxes, 19

- fee for statement, 19(3)

## T

### Tax, 2

### Tax bill, 6; Reg. 229/09, s. 1

- billing and payments, 6(1.1)
- contents, 6(3)
- delivery of, Reg. 229/09, s. 2
- errors, Reg. 229/09, s. 3
- more than one owner, 6(2)

### Tax deferral for low-income seniors or disabled persons, Reg. 229/09, s. 10

### Tax increase re undercharge due to error, 10

- collection, 10(6)
- deadline for notice, 10(3)
- decision and appeal, 10(4), (5)
- exception, 10(2)

### Tax rates, 4; Reg. 224/09

### Taxation year, 1(3)

## U

### Unpaid tax

- interest on, Reg. 229/09, s. 4
- penalty on, Reg. 229/09, s. 5

## W

### Warrant re seizure and sale, 13

## RACE TRACKS TAX ACT INDEX

### A

#### Assessment, 7

- continuing liability, 7(3)
- notice of, 7(4)
- valid and binding, 7(6)

### B

#### Books and records, Reg. 984, ss. 4, 5

### C

#### Confidentiality, 13

#### Costs, recovery of, 10.0.1

### D

#### Debt calculation, 3.1(2)

#### Definitions, 1, 10.1(12); Reg. 984, s. 3(1)

#### Delegation of authority, Reg. 984, s. 2.1

### F

#### Forms, 15

### I

#### Information, demand for, 6

#### Interest, 3.1

- compounding, 3.1(3)
- minimum liability, 3.1(4)
- penalties, 3.1(5)
- rates, Reg. 984, s. 3

#### Investigations, 5

- obstruction, 5(2)

### L

#### Lien, 10.1

- amounts included and priority, 10.1(3), (4)
- *Bankruptcy and Insolvency Act*, 10.1(11)
- effect, 10.1(5), (6)
- errors in documents, 10.1(10)
- personal property, on, 10.1(2)
- real property, on, 10.1(1)
- registration of documents, 10.1(9)
- secured party, 10.1(8)

- where taxpayer not registered owner, 10.1(7)

### M

#### Member of assembly, 3(6)

### O

#### Objections, 11

#### Offences, 12

- confidentiality, 13(8)

#### Operator, duties of, 3(2)

### P

#### Penalties, 8

- assessment time limit, 8(4), (5)
- deemed tax, 8(6)
- failure to submit return, 8(2)
- interest on, 3.1(5)
- neglect or fraud, 8(3)
- non-collection of tax, 8(1)

### R

#### Records and books of account, 4; Reg. 984, ss. 4, 5

- location of, 4(2)
- requirement, 4(3)
- retention period, 4(4)

#### Recovery

- costs, 10.0.1
- tax of, 10

#### Registered mail, deemed receipt of, 6(2)

#### Regulations, 14

#### Returns and remittances, Reg. 984, s. 1

### S

#### Surety bond, 9

- disposal of, 9(2)

### T

#### Tax, recovery of, 10

#### Tax collected, assessment of, 7

#### Tax collection, 3

#### Tax rate, 2

**RTTA Index**

Race Tracks Tax Act Index

**Tax return, 3(4)**

- extended time for making, 3(5)

## RETAIL SALES TAX ACT INDEX

### A

#### Admission

- defined, 1(1)
- tax on, 9(2)–(2.2)

#### Agreements

- federal government, with, 2.5

#### Appeal, 25

- matter deemed action, 27
- proceedings closed to public, 28
- reply to notice of, 26
- Superior Court of Justice practice to govern, 29

#### Application under subrule 14.05, *Rules of Civil Procedure*, 29.1

#### Assessments, 18, 20(8)–(10)

- appeal, *see Appeal*
- irregularities, 30
- non-arm's length transfers, 18.1
- notice of objection, 24
- penalty, 19

#### Audio books, Reg. 1012, s. 14.3

#### Automobile insurance

- defined, 1(1)

### B

#### Benefit plan holder, Reg. 1013, s. 3.2

#### Benefits plan

- defined, 1(1)
- designation of, 2.1(19), (20)

#### Bequests, 7(1)

### C

#### Collection agent

- defined, 2.2(1)
- immunity of, 2.6

#### Collector

- others authorized as, 11
- vendor as, 10

#### Commercial parking space

- defined, 1(1)

#### Comprehensive Integrated Tax Coordination Agreement, 50

#### Computer program

- defined, 1(1)
- exempt from tax, Reg. 1012, s. 14.2
- taxable services, Reg. 1012, s. 1.1, 1.2, 1.3
- types, 1(3)

#### Confidentiality, 17

#### Construction

- Indian reserves, on, Reg. 1013, s. 15
- pre-1989 contracts, Reg. 1013, s. 16

#### Consumer or user

- defined, 1(1)

#### Consumption

- defined, 1(1)

#### Contract of insurance

- defined, 1(1)

#### Corporations

- directors, liability of, 43
- officers, liability of, 42

#### Crown

- liability of, 2.6(2)

### D

**Definitions**, 1(1), 2.0.0.1, 2.0.2(1), 2.2(1), 3(1), 4(2), 4.2(3), (10), 7(5.2), 8(2), 18.1(1), 22(9), 23(12), 39(6), 51(1); Reg. 262/10, s. 1; Reg. 1012, ss. 1(1), 1.1, 3.3, 6(1), 10(1), 14.2(1), 15(1), 15.1(1), 15.2(1), 15.3(1), 15.4(1), 15.5(1), 19(1), 23(1), 24, 24.6(1), 24.7(1), 31(1), 31.1(3), 32(1), 33(1), 34(6), 35(1); Reg. 1013, ss. 1, 2, 3(1), 14(11), 18, 21(1), 22.1(2), 23, 26(3); Reg. 317/10, s. 1–3

### E

#### Equipment prescribed, Reg. 1012, s. 14

#### Exemptions

- audio book, Reg. 1012, s. 14.3
- computer programs, Reg. 1012, s. 14.2
- fundraising events, Reg. 1013, s. 22
- other Acts, 1.1
- prepared food, Reg. 1012, s. 12
- sporting events, Reg. 1013, s. 26

## RSTA Index

## Retail Sales Tax Act Index

### Exemptions (*cont'd*)

- student meal plan, Reg. 1013, s. 22.1
- used motor vehicles, Reg. 1012, s. 28

## F

### Fair market value

- defined, 4.2(3)

### Fair value

- combinations or packages, Reg. 1012, s. 3.1
- defined, 1(1)
- determination of, 2(9)
- finance and carrying charges, Reg. 1013, s. 12
- property produced for own use, Reg. 1012, s. 3
- sheet metal products, Reg. 1012, s. 23
- stage props, Reg. 1012, s. 2
- telecommunication services, Reg. 1012, s. 23.1

### Fair value of transient accommodation, 1(1.1)

### Federal government

- agreement with, 2.5

### Foreign states

- defined, 7(5.2)
- exemption from tax, 7(5)–(5.1)

### Forms, 49

### Fuel conservation

- tax credit for, 4.1
- tax for, 4

### Full fair value

- defined, 1(1), (2)

### Full price of admission

- defined, 1(1)

### Funded benefits plan

- defined, 1(1)

### Fundraising events, Reg. 1013, s. 22

## G

### G permit, Reg. 1013, s. 4

### Garnishment, 36

### Group insurance, Reg. 1013, s. 3.1

- defined, 1(1)

## H

### Hospital restructuring, 9(3)

## I

### Indian reserves

- construction on, Reg. 1013, s. 15

### Insurance

- defined, 1(1)
- mortgage insurance, Reg. 1013, s. 9
- tax on, 2.1

### Insurer

- defined, 1(1)

### Interest, 34, Reg. 1013, s. 21

### International carriers, Reg. 1012, s. 15.1

### International organization

- defined, 7(5.2)

### International Registration Plan

- defined, 1(1)

### Interprovincial carriers, Reg. 1012, s. 15.2

### Investigation, 31

## L

### Liens, 23

### Limitation, 46

## M

### Machinery prescribed, Reg. 1012, s. 14

### Marriage breakdown, 7(3)

### Manufacturers

- remittances by, 15.1

### Member jurisdiction

- defined, 1(1)

### Member of his or her family

- defined, 8(2), 18.1(1)

### Minister

- certificate, 22(5)–(6)
- defined, 1(1)

### Mobile home

- defined, 1(1)

### Modular home

- defined, 1(1)

### Motor vehicle

- defined, 4.2(3), Reg. 1012, ss. 10(1), 15.1(1), 15.2(1), 15.5(1), 25
- specified vehicle, 4.2
  - appraised value, Reg. 1012, s. 26
  - average wholesale price, Reg. 1012, s. 27

**Motor vehicle** (*cont'd*)

- temporary use by dealers, Reg. 1012, s. 15.5
- used motor vehicle
  - depreciation percentage, Reg. 1012, Schedule 3
  - exemption claims, Reg. 1012, s. 28
  - new value, Reg. 1012, Schedule 2

**Multi-employer benefits plan**

- defined, 1(1)

**Multijurisdictional vehicle**

- defined, 1(1)
- tax on, 3, Reg. 1012, ss. 24–24.9

**Municipal restructuring**, 9(4)**Municipality**

- defined, 9(5), Reg. 1013, s. 1

**N****Non-arm's length transfers**, 18.1, Reg. 1013, s. 13–13.7**Non-resident**

- personal property brought in by, Reg. 1012, s. 15.3

**Non-resident contractor**, 39(3)–(5)

- defined, 39(6), Reg. 1013, s. 1

**O****Onus of proof**, 45**Overpayment**, 35**P****Passenger car**

- defined, 4.1(2)

**Passenger vehicle**

- defined, 4(2)
- tax on, 4(5)

**Penalty**

- assessment, 19
- false statements, 32(4.1)
- general, 44
- non-collection of tax, 20(3)–(5), 20(5)–(5.3) (draft)
- non-compliance, 20(7)
- not delivering return, 32
- understating fair value, 20(6)

**Person**

- defined, 1(1)

**Place of amusement**

- defined, 1(1)
- tax on admission to, 2(5)

**Planholder**

- defined, 1(1)

**Point of sale rebates**, 51, Reg. 262/10**Premium**

- defined, 1(1)

**Prepared food**, Reg. 1012, s. 12**Prescribed organizations**, Reg. 1012, s. 17, Reg. 1012 Schedule 1**Price of admission**

- defined, 1(1), Reg. 1013, s. 2.1

**Private line telephone service**, Reg. 1012, s. 15.6**Progress payments**, 2.0.1, Reg. 1012, s. 36**Promotional distribution**

- defined, 1(1)
- exclusions, Reg. 1012, s. 3.1.1
- tax on, 2(22)

**Prosecutions**

- evidence in, 47

**Protection against risk to an individual**

- defined, 1(1)

**Purchase exemption certificate**, Reg. 1012, s. 6, Reg. 1013, s. 3**Purchaser**

- defined, 1(1)
- tax on, 2

**Q****Qualifying heritage property**, Reg. 1012, s. 31**R****Railway rolling stock**, Reg. 1012, s. 15

- defined, Reg. 1013, s. 1

**Real property**

- liens on, 23(1)
- defined, 23(12)

**Rebates**, 20; Reg. 1012, s. 33, Reg. 1013, s. 14

- accommodation, Reg. 1012, s. 17.2
- construction on Indian reserves, Reg. 1013, s. 15
- conversion of vehicles, Reg. 1012, ss. 19, 20
- credit for bad debt, Reg. 1013, s. 17
- electricity generating facility, 48(3)(q), Reg. 1012, s. 31.1
- farming building materials, Reg. 1012, s. 30
- first nations, 51.1; Reg. 317/10
- materials used in grain storage bins, Reg. 1012, s. 18

## RSTA Index

## Retail Sales Tax Act Index

### Rebates (*cont'd*)

- on vehicle for disable person, Reg. 1012, s. 10
- point of sale rebates, 51, Reg. 262/10
- pre-1989 construction contracts, Reg. 1013, s. 16
- property taken out of Ontario, Reg. 1012, s. 17.1
- qualifying heritage property, Reg. 1012, s. 31
- solar energy system, 48(3)(r), Reg. 1012, s. 32
- transitional rebate
  - construction contract, Reg. 1012, s. 37
  - double taxation, Reg. 1012, s. 35
  - residential property, Reg. 1012, s. 34
- vehicles, 48(5)–(7) (draft)

### Records, 16, Reg. 1012, s. 20

- destruction of, Reg. 1012, s. 21

### Refund, 2(10)–(17)

- applications for, Reg. 1012, s. 29
- disallowance of, 20(2)
- erroneous, 20(1)
- excise tax refund, Reg. 1013, s. 25
- fraudulent, 32(5)
- taxable service, Reg. 1012, s. 16
- transitional rules, 2.0.0.1(12), (13)
- where tax charged instead of self-assessed, Reg. 1012, s. 11

### Registrant

- defined, 1(1)

### Registration year

- defined, 1(1)

### Regulations, 48

- defined, 1(1)

### Repair parts

- defined, 3(1)

### Retail sale

- defined, 1(1)

### Returnable retainer

- defined, 1(1)

### Returning resident

- defined, 2.2(1)
- failure to report or pay tax, 2.4
- tax payable by, 2.3

### Returns, 15, Reg. 1013, ss. 5, 6

- false statements, 32(4), (4.1)
- not delivering return, 32
- offence
  - failure to deliver, 41

## S

### Sale

- bulk sales, 6
- defined, 1(1)

### Secured creditor

- defined, 22(9)

### Secured interest

- defined, 22(9)

### Simplified tax calculation, computer services, 2.0.2

### Specified tangible personal property

- defined, 2.2(1), Reg. 1012, s. 3.3

### Sport utility vehicle

- defined, 4(2)
- tax on, 4(6)

### Spouse

- defined, 4.2(10), 7(5.2), 8(4), Reg. 1012, s. 10(1)

### Storage

- defined, 1(1)

### Student meal plan, Reg. 1013, s. 22.1

### Subscriber

- defined, 1(1)

### Surety bond, 39

## T

### Tangible personal property

- brought into Ontario, 2(18)
- defined, 1(1), Reg. 1013, s. 1
- exemptions from tax, 7
- tax on purchaser of, 2(1)
- temporary use, Reg. 1012, s. 15.4

### Tax

- beer, 3.1
- calculation of, 2(19)
- collected at time of sale, 12
- collection by vendor, Reg. 1013, ss. 10, 10.1
- deemed, 21
- defined, 1(1)
- exemptions, 7–9
- fuel conservation, 4
- insurance, tax on, 2.1
- merchandise tendered in trade, 2(20)–(20.1)
- multijurisdictional vehicles, 3
- recovery of, 37
  - remedies for, 38
- remittance of, Reg. 1013, ss. 7–9

## Retail Sales Tax Act Index

**Tax** (*cont'd*)

- returning residents, 2.3
- simplified calculation, computer services, 2.0.2
- tangible personal property, *see Tangible personal property*
- used motor vehicles, 4.2
- vendor not to absorb, 40
- wine, 3.1

**Taxable service**

- defined, 1(1), Reg. 1012, s. 1.1
- exemptions from tax, 7
- purchaser of, 2(3)
- refund of purchase price, Reg. 1012, s. 16
- rent or lease of, 2(7), Reg. 1013, s. 11

**Taxable value**

- defined, 1(1)

**Taxpayer**

- defined, 23(12)

**Telecommunication**

- defined, 1(1)
- exclusions, Reg. 1012, s. 5
- taxable services, Reg. 1012, s. 5.1

**Telecommunication services**, Reg. 1013, s. 23**Trailer**

- defined, 1(1)

**Transient accommodation**

- defined, 1(1)

**Transitional rules re. s. 2**, 2.0.0.1

- admission to place of amusement, 2.0.0.1(8), (9)
- limitation on refunds, 2.0.0.1(12)
- property brought into Ontario, 2.0.0.1(10)
- rental payments and commercial parking payments, 2.0.0.1(5), (7)
- tangible personal property, sale after June 30, 2010, 2.0.0.1(3)
- taxable service not substantially completed before July 1, 2010, 2.0.0.1(6)

- taxable service provided after June 30, 2010, 2.0.0.1(4)
- time limit for collecting and paying tax, 2.0.0.1(11)
- time limit for applications for refunds, 2.0.0.1(13), (14)
- when consideration becomes due, 2.0.0.1(2)

**Trust**, 22**U****Unfunded benefits plan**

- defined, 1(1)

**Use**

- defined, 1(1)

**V****Vendor**

- accounting by, 13
- collection of tax by, Reg. 1013, ss. 10, 10.1
- collector, as, 10
- deemed, 13(3)
- defined, Reg. 1013, s. 1
- compensation to, 14
- defined, 1(1)
- offence, 13(2)
- permits, 5, Reg. 1012, s. 4
- prosecution of, evidence in, 47
- tax not to be absorbed by, 40

**W****Waivers**, 18(3.0.3), 20(5.1)

- Revocation of, 18(3.0.4), (3.0.5), 20(5.3), (5.4)



## TAX INCREMENT FINANCING ACT, 2006 INDEX

### C

**Commencement**, 7  
**Consolidated Revenue Fund**, 4(6)

### D

**Definitions**, 1  
**Designated project**

- defined, 1

**Designation of proposed project**, 3

### E

**Education tax increment**, 1  
**Eligible project**, 1

### F

**Feasibility study**, 2

- contents of, 2(2)
- joint, 2(4)
- Minister's action, 3

**Funding agreement**, 4

- limits on payments by minister, 4(5)
- other terms, 4(3)
- payments by municipality, 4(4)
- required matters, 4(2)

### M

**Minister**

- defined, 1

**Municipal Property Assessment Corporation**, 5

- extension of time, 5(3)
- portion of the roll, 5(2), (4)
- supplemental assessments, 5(5), (6)

**Municipal tax increment**

- defined, 1

### R

**Regulations**, 6

### T

**Taxes**

- defined, 1

**Tax increment**

- defined, 1

**Tax increment finance district**

- limitation, 2(3)



## TAXATION ACT, 2007 INDEX

### A

**Adjustments between non-agreeing provinces**, 165

**Agreeing province**

- defined, 1(1)

**Amortization period**, 46(2)

- determining number of days, 46(4)
- early termination of, 46(3)
- specified corporation, 46(5)

**Annual adjustment**, 23

**Appeals**, 125

- appeal deemed an action, 127
- part V.2, 127.1
- reply, 126

**Application**, 2

**Application of Part XVII of Federal Act**, 1(5)

**Application of payments**, 163

**Application under subrule 14.05(2), Rules of Civil Procedure**, 128

**Appropriations**, 176

**Assessment**, 112, 113, 140

- date deemed to be made, 157
- defined, 1(1)
- objections to, 124

**Authorized foreign bank**, 34(3.1)

### B

**Basic personal income tax**, 6(1)

- *inter vivos* trust, 7, 7.1

**Basic rate of tax**

- defined, 1(1)

### C

**CPP/QPP benefits**, 18

- tax credit for, 9(9)

**Canadian-controlled private corporation**

- defined, 1(1)
- small
  - ceases to be, 116(1.5)
  - defined, 116(1.2)

- • payment of taxes, 116(1.1)

- • taxable capital, 116(1.4)

- • taxable income, 116(1.3)

**Capital tax**, 64

**Capital tax credit for manufacturers**, 83.1

**Children's activity tax credit**, 103.1

**Collection agreement**, 161

- defined, 1(1)

**Community food program donation tax credit for farmers**, 103.1.2; Reg. 153/14

**Corporate minimum tax**, 54; Reg. 37/09, s. 8

- adjusted net income, 57; Reg. 37/09, s. 9
- calculation of, 56
- election
  - • replacement of property, 61
  - • transfer of property, 60
- eligible losses, 58
- foreign tax credit, 59
- limitation respecting inclusions and deductions, 62
- tax liability, 55

**Corporate minimum tax credit**, 53

**Corporate taxes**

- additional taxes
  - • amount of, 48
    - • • calculation of, 49
  - • election to pre-pay, 47(2)
  - • liability for, 47(1)
  - • tax credit, 47(3)
    - • • amount of, 50
    - • • unused credit balance, 50(3), (4)
  - • tax rate, 48(2), (3)
  - • total federal balance, 48(4)
    - • • reduction of, 48(5)
  - • total Ontario balance, 48(6)
    - • • reduction of, 48(7)
- amalgamation, 51
- bankrupt corporation, 28
- basic income tax, 29
- Canadian allocation factor, 26(3)
- change in tax status, 30

## TA Index

## Taxation Act, 2007 Index

### Corporate taxes (*cont'd*)

- control acquired before end of year, 44
- corporate minimum tax, *see corporate minimum tax*
- corporate minimum tax credit, *see corporate minimum tax credit*
- credit union tax deduction, 35
- eligible expenditures
  - reduction of, 41
  - transfer of, 42
- foreign allocation factor, 26(5)
- foreign tax credit, 34
- non-resident corporation, 26(4)
- obligation to pay tax, 27
- Ontario domestic factor, 26(2)
- Ontario small business deduction, 31
- recapture of tax credit, 45
- regulations, 26(6), (7)
- resource tax credit, 37
- surtax, 32
- tax credit for manufacturing, processing, 33
- transfers, pre-2009, 52
- waiver of tax credit, 43
- winding-up, 51

### Corporations

- application, 80
- capital deduction, 83
- capital tax, 82, 83.1
- director's liability, 139
- financial institutions, *see Financial institutions*
- life insurance corporations, 63
- mutual fund corporations, 106
- officers' liability, 148

### Crown royalties, 36

## D

### Day of mailing, 156

### Deductions at source, 164

**Definitions**, 1(1), 3(1), 20(10), 21.1(4), 22(3), 26(1), 33(8), 34(5), 38(1), 45(1), 46(1), 49(1), 52(1), 53.1(1), 54(1), 63(15), 64(3), 66(1), 81, 88(21), 89(19), 90(11), 91(19), 92(13), 93(14), 93.1(8), 93.2(10), 94(12), 95(20), 96(18), 97(27), 97.1(14), 98(1), 101.0.1(1), 102(6), 103(7), 103.0.1(1), 103.0.2(1), 103.0.3(15), 103.1(1), 103.1.1(22), 103.1.2(1), 103.4(1), 103.12(4), 104(1), 104.1(1), 104.2(1), 104.11(1), 104.13, 104.19(1), 104.35(1), 105(8), 110(1), 110.1(3), 121.1(1), 134(1), 165(1); Reg. 37/09, s. 5, 6, 7(1), 8(1), 12(4), 13(1), 23, 24, 27(4), 30(3), 33(4), 34(1), 36(1), 38(7)–(9); Reg. 153/14, s. 2

### Deputy head

- defined, 1(1)

### Disclosure of corporate information, 162

### Documents

- admissibility, 152
- deemed to be signed by Ontario Minister, 155

## E

### Electronic notice

- date deemed to be sent, 156.1

### Electronic suppression of sales

- devices, 121.1, 144.1

### Enforcement

- acquisition of property, 133
- administration, 129
- certificate of amount payable, 131
- collection, 129
- corporate execution, 142
- demand for payment, 136
- direction to seize chattels, 135
- garnishment, 129
- information returns, 142
- inspections, 142
- joint liability, 138
- money seized in criminal proceeding, 134
- privilege, 142
- taxes are debts, 130
- warrant for collection, 132
- withholding, 137

## F

### Federal act

- defined, 1(1)

### Federal application rule

- defined, 1(1)

### Federal Minister

- defined, 1(1)

### Federal provisions

- modifications of, 1(7)
- rules for applying, 1(8)

### Federal regulations

- defined, 1(1)

### Financial institutions, 66

- adjusted taxable paid-up capital, 70
- amount of consideration for eligible investment, Reg. 37/09, s. 12

**Financial institutions (*cont'd*)**

- anti-avoidance, 71
- application, 65
- associated small business corporation, Reg. 37/09, s. 16
- authorized foreign bank, 69
- below-prime loan, 75; Reg. 37/09 s. 13
- capital tax payable, 72
- deposit-taking institution, 66(3)
- determination of total assets and gross revenue, 77
- disposition of patient capital investment, Reg. 37/09, s. 18
- investment used for prescribed purpose, Reg. 37/09 s. 15
- patient capital investment, 76; Reg. 37/09 s. 14
- prescribed financial institutions for capital tax purposes, Reg. 37/09 s. 10
- qualifying small business corporation, 66(4), (5)
- resident in Canada, 68
- rule for determining values and amounts, 67
- small business investment tax credit, 73; Reg. 37/09 s. 11
- small business investment tax credit account, 74
- small business investment tax credit payment, 79
- specified corporation, Reg. 37/09 s. 17
- tax credit amount, investment in community small business investment fund corporation, 78

**Former act**

- defined, 3(1)

**Forms, 158, 175****G****General anti-avoidance rules, 110****H****Healthy homes renovation tax credit, 103.1.1****Highest rate**

- defined, 3(1)

**I****Income**

- defined, 1(1)

**Income earned in Ontario**

- defined, 3(1)

**Income earned outside Ontario**

- defined, 3(1)
- *inter vivos* trust, 7(2), 7.1(2)
- personal income, 6(2)

**Income Tax Application Rules**

- s. 40, 19

**Income tax statute**

- defined, 1(1)

**Individual**

- defined, 1(1)

**Information, 150****Interest, 117**

- computation, 119
- daily, 118

**Interpretation consistent with Federal Act, 1(6)****Inter vivos trusts, 7, 7.1****J****Judicial notice, 154****L****Life insurance corporations**

- allocation, 63(10)–(12)
- application of federal Act, 63(14)
- capital
  - foreign insurance subsidiaries, 63(6)
  - non-resident corporations, 63(5)
  - resident corporations, 63(4)
- capital allowance, 63(8), (9)
- special additional tax, 63
- taxable capital employment, 63(13)
- taxable paid-up capital
  - non-resident corporations, 63(3)
  - resident corporations, 63(2)
- total reserve liabilities, 63(7)

**Limited partner**

- apprenticeship training, 89(18)
- co-operative education tax credit, 88(20)
- defined, 1(1)

**Lowest tax rate**

- defined, 3(1)

**Lump sum amount**

- qualifying, 17

**M****Middle tax rate**

- defined, 3(1)

**Minister of Finance**

- defined, 1(1)

**Ministerial discretion**, 145

**Mutual fund corporations**, 106

**Mutual fund trusts**, 105

## N

**Natural resource allowance**, Reg 37/09, s. 7

**Non-resident**, 6(2)

- *inter vivos* trust, 7(2), 7.1(2)

**Non refundable tax credits**, 9(1), 103.1.2

- apportionment of, 10
- rules for, 8

**Notice of assessment**

- defined, 1(1)

## O

**Occupancy cost**, 98

**Offences**, 143, 144

- electronic suppression of sales devices, 144.1
- part V.2, 104.8
- secrecy, 146

**Ontario allocation factor**

- defined, 1(1), 3(1)

**Ontario child benefit**, 104

**Ontario childcare access and relief from expenses tax credit**, 103.0.2

**Ontario dividend tax credit**, 20.1

**Ontario energy and property tax credit after 2010**, 104.35, 104.36

- Definitions, 104.35(1)
- Individuals other than seniors, 104.37
- Money appropriated by legislature, 104.41
- Repayment, 104.40
- Rules, 104.39
- Seniors, 104.38

**Ontario Health Premium**

- bankruptcy, 24(4)
- calculation of, 24(2)
- death, 24(5)
- defined, 1(1)
- exception, 24(3)
- liability for, 24(1)
- report about revenue from, 25

**Ontario Minister**

- defined, 1(1)

**Ontario research and development tax credit**, 38

- deduction, 39

**Ontario tax exemption for commercialization**, 104.2, 104.3

- agreement for administration of part, 104.9
- application for refund, 104.6
- certificate of eligibility, 104.4
- objections and appeals, 127.1
- offence, 104.8
- preliminary determination, 104.5
- recovery of refund, 104.7
- regulations, 104.10

**Ontario taxable income**

- defined, 1(1)

**Ontario tax reduction**, 20

**Ontario Trillium Benefit**, 103.2–103.17, Reg. 468/11

**Overpayment**

- defined, 1(1)

## P

**Partnerships**, 40, 54(5)

- adjusted net income or loss, 57(6)
- apprenticeship training, 89(16), (17)
- co-operative education tax credit, 88(18), (19)
- corporate minimum tax, *see corporate minimum tax*
- notice relating to, 159
- refundable tax credits, 84(5)
- tax credit earned through, 45(3)
- tiered, 45(5)

**Payments**, 117

- corporations, 116
- individuals, 115

**Penalties**, 143, 144

- decrease in, 149
- electronic suppression of sales devices, 121.1
- failure to file return, 120
- false statements or omissions, 121(2)
- late or deficient instalments, 122
- repeated failure to report amount, 121
- secrecy, 146

**Permanent establishment**

- defined, 1(1)

**Personal income tax calculation**, 5(1)

**Prescribed**

- defined, 1(1)

**Presumption of authority**, 153**Proof**, 151**Province**

- defined, 1(1)

**Provision**

- defined, 1(1)

**Q****Qualified dependant**, 98.1**Qualifying environmental trust**, 5(2)

- defined, 1(1)

**R****Receiver General for Canada**

- defined, 1(1)

**Reciprocal enforcement of judgments**, 166**Reciprocal provision of information**, 147**Records**, 141**Refundable tax credits**, 84

- change in tax status, 86
- relating to film and television industries, Reg. 37/09, Part V
- transitional, 85

**Refunds**, 123

- part V.2, 104.6, 104.7

**Regulations**, 167, 170–173; Reg. 37/09; Reg. 468/11

- application of foreign regulations, 168
- defined, 1(1)
- incorporation by reference, 169
- part V.2, 104.10
- part V.5, 172.1
- part VIII, 173
- transitional, 174

**Remission of tax**, 160**Reportable transactions**, 110.1**Residency rules**, 1(2)**Returns**, 111, 117**S****Senior homeowners' property tax grant**, 104.1; Reg. 37/09, s. 3**Short title**, 177**Small business investment fund**, Reg. 37/09, s. 19

- certification rules, Reg. 37/09, s. 21
- disposition of investment in fund, Reg. 37/09, s. 22
- eligible investment, Reg. 37/09, s. 20

**T****Tax**

- corporate tax, *see corporate taxes*
- exemption, 4(2)
- liability for, 4
- minimum, 11
- payable, 4(3)
- split income, 12, 12.1
- surtax, 16

**Tax base**

- defined, 3(1)

**Tax credits**

- adoption expense, 9(11)
- adult dependant, 9(6.1)
- age, 9(8)
- apprenticeship training, 89
- charitable donations, 9(21)
- Children's activity tax credit, 103.1
- common-law partner, 9(3)
- community food program donation tax credit for farmers, 103.1.2
- co-operative education, 88
- corporate tax credits, *see corporate taxes*
- CPP/QPP contributions, 9(9)
- dependent with mental or physical impairment, 9(13)
- dividend tax credit, 13, 20.1
- education, 9(16)
  - transfer of, 9(18), (19)
- EI premiums, 9(9)
- foreign tax credit, 21
- healthy homes renovation tax credit, 103.1.1
- infirm dependent, 9(6), 9(7), 9(7.1)
- in-home care of relative, 9(5)
- investment corporation tax credit, 22
- low-income individuals and families tax credit, 21.1
- manufacturing and processing, 33, Reg. 37/09, s. 6
- medical expense, 9(20)
- mental or physical impairment, 9(12)
- minimum tax, 15
- non-refundable, 8, 9(1), 10
- Northern Ontario energy credit, 104.19–104.24
- Ontario book publishing tax credit, 95; Reg. 37/09, s. 37

## TA Index

## Taxation Act, 2007 Index

### Tax credits (*cont'd*)

- Ontario business-research institute tax credit, 97; Reg. 37/09, s. 38
- Ontario computer animation and special effects tax credit, 90
- Ontario dividend tax credit, 19.1, 19.2, 20.1
- Ontario film and television tax credit, 91; Reg. 37/09, ss. 26–30.1
- Ontario focused flow-through share tax credit, 103
- Ontario innovation tax credit, 96
- Ontario interactive digital media tax credit, 93; Reg. 37/09, ss. 34–35.2
- Ontario jobs training tax credit, 103.0.4
- Ontario production services tax credit, 92; Reg. 37/09, ss. 31–35.1
- Ontario property tax credit
  - individual other than senior, 101.1
  - rules, 101.3
  - seniors, 101.2
- Ontario sales tax credit, 104.11
- Ontario seniors care at home tax credit, 103.0.6
- Ontario seniors public transit tax credit, 103.0.1
- Ontario sound recording tax credit, 94; Reg. 37/09, s. 36
- overseas employment, 14
- pension, 9(10)
- personal, 9(2)
- political contribution tax credit, 53.1, 102
- property and sales tax credits, Reg. 37/09, s. 2
  - non-seniors, 99
  - rules relating to, 101
  - seniors, 100
- qualifying digital game corporation's tax credit, 93.1; Reg. 37/09, s. 35.1
  - qualifying environmental trust, 87
  - refundable, *see refundable tax credits*
  - regional opportunities investment tax credit, 97.1
  - seniors' home safety tax credit, 103.0.3
  - small beer manufacturers' tax credit, 104.13–104.18
  - specialized digital game corporation's credit, 93.2; Reg. 37/09, s. 35.2
  - spouse, 9(3)
  - student loan interest, 9(22)
  - transfer of credits from spouse or common-law partner, 9(17)
  - tuition, 9(15)
    - transfer of, 9(18), (19)
  - unused education tax credit, 9(14)
  - unused tuition, 9(14)
  - wholly dependent person, 9(4)

### Tax payable

- defined, 1(3), (4)

### Tax shelters, 107

### Transfer pricing, 109

### Transitional tax debits and credits, 47

### Trusts

- avoidance of tax, 108
- *inter vivos* trusts, 7, 7.1

## TAXPAYER PROTECTION ACT INDEX

<p><b>Authority to tax</b></p> <ul style="list-style-type: none"> <li>• defined, 1</li> <li>• restriction on, 3, 3.1</li> <li>• school purposes, 3(2)</li> </ul>	<b>A</b>	<ul style="list-style-type: none"> <li>• municipalities, 3.1(2)</li> <li>• restrictions on, 2</li> <li>• status of, 3.1(3)</li> </ul>	
<p><b>Blackout period</b></p> <ul style="list-style-type: none"> <li>• defined, 15(1)</li> </ul>	<b>B</b>	<p><b>Offences, 21</b></p>	
<p><b>Campaign advertising</b></p> <ul style="list-style-type: none"> <li>• authorization, 14(2)</li> <li>• defined, 14(1)</li> <li>• identification, 14(4)</li> <li>• period for, 15</li> <li>• records, 14(5)</li> <li>• threshold, 14(2)</li> </ul> <p><b>Campaign organizer</b></p> <ul style="list-style-type: none"> <li>• defined, 1</li> </ul> <p><b>Chief Election Officer</b></p> <ul style="list-style-type: none"> <li>• defined, 1</li> </ul> <p><i>Canadian Charter of Rights and Freedoms, 3(3)</i></p> <p><i>Constitution Act, 1867, 3(3)</i></p>	<b>C</b>	<p><b>Person</b></p> <ul style="list-style-type: none"> <li>• defined, 1, 18(2)</li> </ul> <p><i>Provincial Land Tax Act, 2(4)</i></p>	<b>O</b>
<p><b>Definitions, 1, 14, 18(2)</b></p> <p><b>Designated tax statute</b></p> <ul style="list-style-type: none"> <li>• defined, 1</li> </ul>	<b>D</b>	<p><b>Referendum</b></p> <ul style="list-style-type: none"> <li>• campaign advertising, 14, 15</li> <li>• campaign contributions <ul style="list-style-type: none"> <li>• limit on, 13</li> <li>• prohibition on receiving, 12</li> <li>• records, 13(3)</li> </ul> </li> <li>• campaign expenses, limit on, 16</li> <li>• costs, 20</li> <li>• date of, 10(2)</li> <li>• duty to register, 11</li> <li>• effect of, 9 <ul style="list-style-type: none"> <li>• on subsequent government, 9(2)</li> </ul> </li> <li>• exceptions <ul style="list-style-type: none"> <li>• election platform, 4</li> <li>• specified circumstances, 5</li> </ul> </li> <li>• financial report, 17</li> <li>• question <ul style="list-style-type: none"> <li>• criteria for, 6</li> <li>• municipalities, 3.1</li> <li>• proposed, 7</li> <li>• public notice, 8(3)</li> <li>• review of, 7(2)</li> <li>• wording, 8</li> </ul> </li> <li>• writ, 10(1)</li> </ul>	<b>P</b>
<p><i>Election Act</i></p> <ul style="list-style-type: none"> <li>• application of, 19</li> </ul> <p><i>Election Finances Act</i></p> <ul style="list-style-type: none"> <li>• application of, 18</li> </ul> <p><b>Election platform, 4</b></p>	<b>E</b>	<p><b>School tax, 2(2), (3), 3(2)</b></p> <p><b>Specified circumstances exception, 5</b></p>	<b>R</b>
<p><b>New taxes</b></p> <ul style="list-style-type: none"> <li>• exceptions, 2(6), 2(7), 2(11)</li> <li>• interpretation, 2(5)</li> </ul>	<b>N</b>		<b>S</b>

**TPA Index**

Taxpayer Protection Act Index

**T**

**Tax increases**

- exceptions, 2(6), 2(7), 2(11)
- interpretation, 2(5)
- restrictions on, 2

## TOBACCO TAX ACT INDEX

### A

**Addresses, disclosure of**, 32.1

**Agents**, 5(5)

**Agreements**

- band council, 13.5
- federal government, 13.3

**Application under subrule 14.05(2), Rules of Civil Procedure**, 22.0.1

**Assessment**, 19

- appeals, 22
- non-arm's length transfers, 19.1
- notice of objection, 21
- raw leaf tobacco, 2.2(21)

### B

**Book debts**

- assignment of, 2(5)

**Bulk Sales Act**, 14

### C

**Cigars**

- defined, Reg. 1034, s. 1(1)
- duty to provide invoice for, 2.1
- Ministerial designation, 4(1.3)
- tax for, 2(1.5)
- taxable price for, 2(1.7)–(1.9), (2.1)

**Cigarettes**

- accounting for indicia, 8(8), (9)
- defined, Reg. 1034, s. 1
- marking, 8(2)
- stamping, 8(3), (4)
- unmarked, 8(1)–(1.1), (6)
  - defined, Reg. 1034, s. 1(1)
  - permits to sell, 9
  - prohibition, 29
  - sales on Indian reserves, Reg 649/93

**Collector**, 4(2), (3), Reg. 1034, s. 11, 13, 14

- compensation to, 16(3), (4)
- defined, Reg. 1034, s. 1(1)
- money held in trust, 16

- refunds where tax reduced, 38.2
- returns by, 17
- sales to, 5(4)
- security, Reg. 1034, s. 19

**Consumer**

- defined, 1
- tax on, 2(1)

**Corporations**

- directors, liability of, 30.1
- officers, liability of, 30

**Cross-border buyer, tax on**, 13.1.1

**Customs officer**

- defined, 1

### D

**Dealer**

- defined, 1
- refunds to where tax reduced, 38.1

**Definitions**, 1, 13.1(1), 13.1.1(1), 19.1(1), 23.0.3(6), 23.1.1(1), 24(11), 24.1(9), 25.1(12), 29.1(1), 35.1(1), 35.2(7), 36.1(1); Reg. 1033, s. 3(1), Reg. 1034, ss. 1(1), 24(2), 25(1), Reg. 649/93, s. 1

**Designated warehouse**

- defined, 1

**Disclosure of names and addresses**, 32.1

**Documents**

- seizure of, 24(2), 24(2.2)–(2.4)

### E

**Equipment for manufacturing cigarettes**, 7.0.1

**Exemptions from Act for investigative purposes**, 24.0.1

**Exporter**, 5(9), (10)

- defined, 1
- penalty, 5(11)

### F

**Fine cut tobacco**, 8(1.1)–(3.1), (7), (9.2), (9.3), 23.1(1.1), (3.1)

- permit to purchase, 9.0.1
- unauthorized delivery, 9.2

## TTA Index

### Forfeiture, 35.2

- components, equipment, 7.0.1(5), 7.0.1(9.1)

### Forms, 42, Reg. 1033

## G

### Garnishment, 26

### Government employees

- compellability of, 32(2)
- communication of information, 32(1)
- exceptions, 32(3)–(6)
- offence, 32(8)

## I

### Importer

- defined, 1

### Indian reserves

- sale of unmarked cigarettes on, Reg. 649/93

### Indicia, Reg. 1034, s. 21

- accounting for, 8(8), (9)
- false, 34
- outside Ontario, 33

### Indicium

- defined, 1

### Information, 12(1), 36

- publication of, 32.2
- sharing of, 13.4

### Interest, 18.1

- prescribed rates, Reg. 1034, s. 25

### Interjurisdictional settlement, 37

### Interjurisdictional transporter, 5(7), (8)

- defined, 1
- offences, *see Offences*
- registration certificate, 6

### Investigations, 23

### Investigative techniques, use of, 36.1

### Invoices, Reg. 1033, s. 4

## L

### Liens, 25.1

## M

### Manufacturer

- defined, 1, Reg. 1034, s. 1(1)
- registration certificate, 7

## Tobacco Tax Act Index

### Marked cigarettes

- defined, 1

### Mark-point, 8(5), (5.1)

- defined, 1

### Member of his or her family

- defined, 19.1(1)

### Minister

- certificate of, 24.1(5)–(8)
- defined, 1
- demanding information, 12(1)
- demanding security, 12(2)–(5)
- designation by, 4
- refusal to designate, 11
- suspension or cancellation of designation, 11(2)–(5)

### Motor vehicle

- defined, 1
- detention of, 6(6), 24

## N

### Names, disclosure of, 32.1

### Non-arm's length transfers, 19.1

## O

### Offences

- equipment for manufacturing cigarettes, 7.0.1(2)
- failure to collect tax, 4(8)
- failure to comply, 2(8)
- failure to comply with s. 20, 20.2(2)
- failure to make return, 17(3)
- failure to obtain registration certificate, 5(13), 7(4)
- failure to pay, 2(7)
- failure to remit tax, 18(6)
- false indicia, 34(1)
- false statements, 28(3)
- fine cut tobacco, 8(13), (14), (15), 9.0.1(5), 9.2(4), 34.0.1(1)
- fraudulent refunds, 39.1
- general offence, 35(2), 35(2.0.1)
- government employees, 32(8)
- import or possession of cigarette filter components, 7.0.1(1.2)
- indicia outside Ontario, 33(2)
- interjurisdictional transporter, 6(16)
- failure to register, 6(2.2)
- manufacture tear tape without permit, 7.1(9)
- manufacturers, 7(4)
- marking cigarettes, 8(10)–(12)

## Tobacco Tax Act Index

**Offences (*cont'd*)**

- permit to purchase unmarked cigarettes, 9(5)
- possessing unmarked cigarettes, 29
- possessing untaxed cigars and other tobacco, 29.1(3)
- production of information, failure to provide, 2.3(11)
- purchasing or receiving from unregistered importer or exporter, 5(14)
- raw leaf tobacco, 2, 2.2(24)
  - importing, 2.4(6)
  - labelling requirements, 2.4(4)
  - registration, 2.2(15)
  - restricted activities, 2.3(13)
- records to be kept, 22.1(3), 22.2(4), 22.3(3)
- retail dealers, 3.1(8), 3.1(9)
- sale, delivery of cigarette filter components, 7.0.1(1.3), 7.0.1(1.4)
- tear tape, 34.1(4)
- unauthorized delivery of unmarked cigarettes, 9.1(4)
- unmarked cigarettes, 29(2)
- untaxed cigars, 29.1(4.1)
- wholesaler's permit, 3(7), 31(2)

**Operator**

- defined, 1

**Order for production, 36.1****Overpayments, 38****P****Package**

- defined, 1

**Penalty**

- excess losses, 19(3.4)
- failure to account for indicia, 8(9)
- failure to collect tax, 19(2)
- failure to complete information on return, 17(5)
- failure to comply with s. 20, 20.2
- failure to deliver return, 17(4)–(4.3)
- failure to pay tax, 2(7.1)
- failure to provide information, 2.3(17), 2.3(18)
- failure to register, 6(2.2), 7.0.1(3)
- fine cut tobacco, 8(9.2), (9.3), 9.0.1(4), 9.2(3), 34.0.1(2)
- general, 35
- imprisonment, 29(13), 34(1)
- interest on, 18.1(5)
- manufacture tear tape without permit, 7.1(8)
- markers, 2.2(16.4)
- misrepresenting facts for refund, 39(3)
- permit to purchase unmarked cigarettes, 9(4)

- previously marked packages, 34(2)
- raw leaf tobacco, 2.2(25), 2.2(26), 2.2(27)
  - importing, 2.4(5)
  - labelling requirements, 2.4(3)
  - registration, 2.2(16)
  - restricted activities, 2.3(14), 2.3(15)
  - unauthorized disposal, 23.0.1(4)
- records to be kept, 22.1(4), 22.2(5), 22.3(4)
- retail dealers, 3.1(10), 3.1(11)
- sale, delivery of cigarette filter components, 7.0.1(1.5)
- selling or delivering without wholesaler's permit, 31
- tear tape manufacture
  - accounting for indicia, 8(9)–(9.3)
  - failure to obtain permit, 7.1(7)–(8)
  - prohibition, 34.1(3)
- tobacco seized, 6(9)
- tobacco in bulk seized, 24(12), (13)
- unmarked cigarettes, 29(13)–(22)
  - unauthorized delivery of, 9.1(3)
- unregistered importer, 5(11.1)
- untaxed cigars and other tobacco, 29.1(4), (6)–(8)
- wholesaler, 20.2(3)

**Permits, 8, Reg. 1033, s. 7, Reg. 1034, s. 2**

- conditions, 10.1
- manufacture tear tape, 7.1
- purchase unmarked cigarettes, 9
- transit permit, 10

**Prescribed**

- defined, 1
- production of information, 2.3(11.1)

**Prohibition, 20**

- cancellation of, 20(16)
- conditions, 20(9)
- duration of, 20(12)
- immediate, 20(10), (15)
- notice of, 20(5), (11)
- show cause hearing, 20(6)–(8)

**Publication of information, 32.2****R****Rates, 2.0.1; Reg. 5/05****Raw leaf tobacco, 24(4.2), (6.1); Reg. 247/14**

- assessment, 2.2(21), 2.3(15), 2.4(5.1)
- baling and packaging, 2.3(2.1)
- certificate, 2.2
- importing, 2.4(2)

## TTA Index

### Raw leaf tobacco (*cont'd*)

- labelling requirements, 2.4(1)
- markers, 2.2(10.1), 2.2(10.2)
- not harvested, 23.0.1(9.1)
- notification, 2.2(10), 2.2(22), 2.2(23)
- offence, 2.2(24)
- penalty, 2.2(25)
- records to be kept, 22.2
- restricted activities, 2.3
- seizure of, 23.0.1, 23.0.2
- transporting, 6(5.1), 23.0.3

### Real property

- defined, 25.1(12)

### Records, 22.1

- cigarette filter components, 22.3

### Refunds, 18(3), 40, Reg. 1033, ss. 3–4, Reg. 1034, s. 20, Reg. 1035

- collector, to, 38.2
- dealer, to, 38.1
- disallowance of, 19(4)
- exports, 39
- repayments, 18(4)

### Registered importer, Reg. 1034, s. 13

- collection of tax by, 4(6), 5(3)
- defined, 1
- duty to remit, 4(6.1)
- offences, *see Offences*

### Registered wholesaler

- defined, 1

### Registration certificate

- conditions, 10.1
- exceptions, 32(4.0.1)
- general, 5
- interjurisdictional transporter, 6
- manufacturer, 7
- raw leaf tobacco, 2.2

### Regulations, 41

- defined, 1
- fees, 43
- tax rates, re, 2(2.2), (2.3)

### Regulatory Modernization Act, 2007, 32(4.1)

### Remedy, use of, 27

### Retail dealer, Reg. 1034, ss. 10(4), 15, 22

- absorption of tax, 15
- collection of tax by, 4(4)

## Tobacco Tax Act Index

- defined, 1
- inventory, Reg. 1034, s. 17
- offences, *see Offences*
- permit, 3.1

### Retail sale

- defined, 1

### Returning resident, 13.1

- defined, 13.1(1)
- failure to report or pay tax, 13.2

### Returns, 17, Reg. 1033, s. 7, Reg. 1034, s. 26

## S

### Search warrants, 36.2

### Secured creditor

- defined, 24.1(9)

### Security, 12(2)–(5), 25(2)

### Security interest

- defined, 24.1(9)

### Seizure of components, equipment, 7.0.1(4)

### Seizure of driver's licence, 35.1

### Seizure of raw leaf tobacco, 23.0.1, 23.0.2

### Seizure of tobacco, 23.2

### Seizure of untaxed cigars and other tobacco, 23.1.1

### Signs, 20.1

- under *Smoke Free Ontario Act*, 20(2)

### Spouse

- defined, 19.1(1)

## T

### Tax

- absorption of, 15
- amounts in lieu of, 2(4)
- collection of, 2(2)
- deemed tax, 19(4.1)
- defined, 1
- exempted persons, Reg. 1034, s. 23
- products excluded, Reg. 1034, s. 24
- rates
  - change in, 2.0.1
  - regulations for, 2(2.2), 2(2.3)
- recovery of, 25

### Taxpayer

- defined, 25.1(12)

**Tear tape**

- acquisition of, 8(7.1)
- defined, 1
- investigation, 23(2.1)
- offences, *see Offences*
- penalties, *see Penalty*
- permit to manufacture, 7.1
- prohibition, 34.1
- records to be kept, 22.1(1.1)

**Tear tape manufacturer**

- defined, 1
- maintaining records, Reg. 1033, s. 6

**Tobacco**

- brought into or received in Ontario, 13
- defined, 1
- sales under *Bulk Sales Act*, 14
- seizure of, 6(7)–(15), 24(3)–(13)
- transmission of, 18(1)

**Tobacco in bulk**

- defined, 1
- seizure of, 24(3)–(13)

**Tracking device**, 36.2**Trust, money held in**, 16, 24.1**U****Unmarked cigarettes**

- forfeiture, 29(11)

- penalties, 29(13)–(22)
- permit to purchase, 9(4), (5)
- prohibition of, 29
- right to possession of, 23.1(3)
- sale of on reserves, Reg. 649/93
- saving, 24(4.1)
- seizure of, 23.1, 29(3), (4)
- unauthorized delivery of, 9.1

**Unregistered importer**, 5(6), 5(11.1)**Untaxed cigars and other tobacco**, 29.1**V****Vehicle**

- defined, 24(11)

**Vendor's permit**, Reg. 1034, s. 16**Verifiable losses**, Reg. 1033, s. 8**W****Waivers**, 19(3.2.1), 19(12)

- revocation of, 19(3.2.2), 19(3.2.3), 19(13), 19(14)

**Wholesaler**, Reg. 1034, ss. 5, 9, 10

- collection by, 4(5)
- defined, 1
- offences, *see Offences*
- permit, 3

**Wholesaler's permit**, 3, Reg. 1034, ss. 3, 4, 7, 8

- selling without, 31

