

## 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