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Tax Information

Bulletin 5036

Bulletin: 5036
Date: June 14, 2001
Subject: Amendments to the Revenue Act Peace Officers, Fuel Sampling, Fines and Disclosure

Peace Officers - Revenue Act - Section - 76A

Effective June 1, 2001, compliance officers who are employed with the Provincial Tax Commission have peace officer status. A compliance officer, in carrying out duties in any part of the Province, has all the powers, authorities and immunities of a peace officer as defined in the *Criminal Code* (Canada).

Fuel Sampling - Revenue Act - Section 78A

For the purpose of administering and enforcing Part I of the *Revenue Act* and the regulations, a compliance officer, or person appointed by the Commissioner, may, without warrant, examine any internal combustion engine and its fuel system or any apparatus or storage facility that contains gasoline or diesel oil and take and retain samples of that gasoline or diesel oil.

Fines for contravention of Part III of the Revenue Act -Tobacco Tax

Effective June 1, 2001, the following fines apply for contravention of Part III of the *Revenue Act* - Tobacco Tax.

Fine of \$250.00 to \$5,000.00 - Revenue Act - Section 89(1)

Every person who is convicted of an offence of any provision of Part III of the *Revenue Act* (Tobacco Tax), for which no fine is specifically provided, is liable on summary conviction to a fine of not less than two hundred and fifty dollars and not more than five thousand dollars.

Fine for First Conviction - Fifty Cartons of Cigarettes or Less or Tobacco Capable of Making Cigarettes in This Quantity - Revenue Act - Section 89(2)(a)

Subject to Regulation 89(3), a person who unlawfully possesses, purchases, acquires or stores tobacco in a quantity of fifty cartons of cigarettes or less or capable of making cigarettes in this quantity commits an offence and is liable on first conviction to a fine of not less than five hundred dollars and not more than twenty-five hundred dollars and a fine equal to three times the tax that would have been due had the tobacco been sold to taxable consumers, and, in default of payment, to imprisonment for a term not exceeding ninety days.

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Fine for First Conviction - Quantity of Tobacco Greater than Fifty Cartons of Cigarettes or Tobacco Capable of Making Cigarettes in This Quantity - *Revenue Act* - Section 89(2)(b)

A person who unlawfully possesses, purchases, acquires or stores tobacco in a quantity greater than fifty cartons of cigarettes or capable of making cigarettes in this quantity commits an offence and is liable on first conviction to a fine of not less than twenty - five hundred dollars and not more than twenty-five thousand dollars and a fine equal to three times the tax that would have been due had the tobacco been sold to taxable consumers, and, in default of payment, to imprisonment for a term not exceeding one hundred and eighty days.

Subsequent Convictions - *Revenue Act* - Section 89(2)(c)

A fine of not less than five thousand dollars and not more than one hundred thousand dollars, and a fine equal to three times the tax that would have been due had the tobacco been sold to taxable consumers, and, in default of payment, to imprisonment for a term not exceeding one year.

Tobacco Manufacturer, Tobacco Wholesale Vendor and Employees of Tobacco Manufacturers and Tobacco Wholesale Vendors - *Revenue Act* - Section - 89(3)

If any of the above noted persons contravene Part III of the *Revenue Act*, there is a fine on summary conviction of not less than five thousand dollars and not more than one hundred thousand dollars and, in default of payment, to imprisonment for a term not exceeding two years and in addition shall be ordered by the judge to pay the amount of tax that is owing, including any arrears, penalties and interest on or before such date as is fixed by the judge.

Fines - Failure to collect tobacco tax - *Revenue Act* - Section 89(4)

A person who fails to collect the tax imposed by Part III of the *Revenue Act*, is liable, on summary conviction, to a fine equal to the amount of tax, including any arrears, penalties and interest that should have been collected, and, in addition, to a penalty of not less than twenty-five hundred dollars and not more than twenty-five thousand dollars, and, in default of payment, to imprisonment for a term not exceeding one year.

Disclosure - *Revenue Act* - Section 83 (ca) - Effective June 1, 2001

A person who has custody or control over information or records pursuant to the *Revenue Act* may disclose the information or records to the Department of Health for the purpose of administering or enforcing the *Tobacco Access Act* or the *Tobacco Act* (Canada).

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