

Tax Information

Bulletin 5045

Bulletin: 5045
Date: February 2, 2004
Subject: Amendments to the *Revenue Act* and the *Summary Proceedings Act* - Fines - Fuel Tax Offences

Minimum Fines for contravention of Part I of the *Revenue Act* - Gasoline and Diesel Oil Tax

Effective February 1, 2004, the following fines apply for contravention of Part I of the *Revenue Act* - Gasoline and Diesel Oil Tax.

Consumer or Purchaser- Minimum Fine of \$500.00 to \$2,000.00 - *Revenue Act* - Subsection 87(1)

A purchaser or consumer who contravenes Part I of the *Revenue Act* is liable, on summary conviction, to a fine of not less than \$500.00 for the first offence; not less than \$1,000.00 for the second offence; and not less than \$2,000.00 for the third or subsequent offence; or

- to imprisonment for a term not exceeding ninety days for a first offence; or
- a term not exceeding one year for a second or subsequent offence; or
- to both fine and imprisonment.

Agent, Wholesaler or Vendor - Minimum Fine of \$1,500.00 to \$5,000.00 and Two Times the Tax Due - *Revenue Act* - Subsection 87(2)

An agent, wholesaler or vendor who contravenes Part I of the *Revenue Act* is liable, on summary conviction, to a fine of not less than \$1,500.00 for the first offence; not less than \$2,500.00 for the second offence; not less than \$5,000.00 for the third or subsequent offence; and a fine equal to two times the amount of tax that should have been collected, remitted or paid as determined by the *Revenue Act*; or

- to imprisonment for a term not exceeding six months for a first offence; or
- to imprisonment for a term not exceeding one year for a second or subsequent offence; or
- to both fine and imprisonment.

Selling Gasoline or Diesel Oil Without a Permit - Minimum Fine of \$1,500.00 to \$5,000.00 and Two Times the Tax Due - *Revenue Act* - Subsection 87(2A)

A person who sells gasoline or diesel oil to a vendor or a purchaser without holding a permit as required under the *Revenue Act Regulations* is liable, on summary conviction, to a fine of not less than \$1,500.00 for a first offence; not less than \$2,500.00 for a second offence; not less than \$5,000.00 for a third offence, and a fine equal to two times the amount of tax that should have been collected, remitted or paid as determined by the *Revenue Act*; or

- to imprisonment for a term not exceeding one year; or
- to both fine and imprisonment.

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