



CHAPTER 28

An Act to again amend the Fuel Tax Act

[Assented to 22 December 1978]

HER MAJESTY, with the advice and consent of the Assemblée nationale du Québec, enacts as follows:

1972, c. 30,
s. 1, am.

1. Section 1 of the Fuel Tax Act (1972, chapter 30) is amended:

(a) by replacing subparagraph *e* of the first paragraph by the following subparagraph:

“gasoline”;

“(e) “gasoline”: natural gas and any derivative of petroleum, natural gas or coal having a specific gravity of 0.801 7 or less at a temperature of 15.556 degrees Celsius or that is declared by regulation to be gasoline, except natural gas or manufactured gas used as a fuel and delivered to the purchaser by means of a pipe distribution system;”;

(b) by replacing the second paragraph by the following paragraph:

“litre”.

“In this act the word “litre”, when it applies to propane gas, butane gas or liquefied petroleum gas, is equivalent to 0.508 87 kg.”

1972, c. 30,
s. 2, re-
placed.

2. Section 2 of the said act is replaced by the following section:

Gasoline
tax.

“2. Every person who in any way acquires gasoline in Québec for purposes other than resale shall pay to the Minister a tax of \$0.042 per litre.

Aircraft.

However, in the case of gasoline to be used for testing aircraft engines or the propulsion of an aircraft operated under a commercial permit for public transportation of passengers or goods, or for other purposes determined by regulation, the amount of the tax shall be \$0.007 per litre.”

1972, c. 30,
s. 6, re-
placed.

3. Section 6 of the said act, amended by section 1 of chapter 23 of the statutes of 1974, is replaced by the following section:

Amount
withheld.

“6. The Minister shall withhold an amount of \$0.007 per litre on any refund provided for in section 5, except in the cases described in subparagraphs *a*, *b* and *g* of the first paragraph of that section, and in subparagraph *c* of the same paragraph when the consumer is a person whose principal occupation is farming or fishing.

With-
holding
amount on
refund.

The Minister may withhold, on any refund made under subparagraph *g* of the first paragraph of section 5, an amount of \$0.000 22 per litre as compensation for administrative costs.”

1972, c. 30,
s. 7, re-
placed.

4. Section 7 of the said act is replaced by the following section:

Fuel oil
tax.

“7. Every person who in any way acquires fuel oil in Québec for purposes other than resale shall pay to the Minister a tax of \$0.055 per litre.

Reduction.

However, the amount of that tax shall be \$0.007 per litre in the case of a person acquiring coloured fuel oil to be used:

(a) as an ingredient in a product manufactured by a person in the course of his principal occupation;

(b) to operate a water pump, to the extent that it is used to fight forest fires;

(c) to supply a railroad locomotive engine;

(d) to supply a stationary engine.”

1972, c. 30,
s. 11, re-
placed.

5. Section 11 of the said act, amended by section 3 of chapter 23 of the statutes of 1974, is replaced by the following section:

Amount
withheld.

“11. The Minister shall withhold an amount of \$0.007 per litre on any refund provided for in section 10, except in the cases described in subparagraph *b* of the first paragraph of that section.

With-
holding
amount on
refund.

The Minister may withhold, on any refund made under subparagraph *b* of the first paragraph of section 10, an amount of \$0.000 22 per litre, as compensation for administrative costs.”

1972, c. 30,
s. 16, am.

6. Section 16 of the said act is amended by replacing subparagraph *c* of the first paragraph by the following subparagraph:

“(c) not later than the fifteenth day in each month, in the case of a holder of a registration certificate, file with the Minister, using the form prescribed by him, a statement showing the

quantity in litres of fuel used in Québec during the preceding month, and any other information that may be required by regulation."

1972, c. 30,
s. 34, am. **7.** Section 34 of the said act is amended by replacing paragraph *a* by the following paragraph:

"(a) the number of litres of fuel oil coloured during the preceding month;"

1972, c. 30,
s. 37, re-
placed. **8.** Section 37 of the said act is replaced by the following section:

Labelling
of drums. **"37.** No person may sell fuel in a drum unless it is marked or labelled with legible letters and figures indicating the kind of fuel and the number of litres that it contains, as well as, where applicable, the fact that the fuel is coloured fuel oil."

1972, c. 30,
s. 59a, re-
placed. **9.** Section 59a of the said act, enacted by section 242 of chapter 68 of the statutes of 1977, is replaced by the following section:

Payment
to Régie de
l'assurance
auto-
mobile. **"59a.** The Minister shall pay each month to the Régie de l'assurance automobile du Québec, established by the Act to establish the Régie de l'assurance automobile du Québec (1977, chapter 67), an amount of \$0.002 2 for each litre of fuel on which a tax was levied under the first paragraph of sections 2 and 7 or under sections 3 and 8 and collected by the Minister after 31 December 1978. However, the amounts collected under sections 3 and 8 shall be included in computing the payment only to the extent that such sections contemplate the tax established in the first paragraph of sections 2 and 7, respectively."

Coming
into force. **10.** This act comes into force on 1 January 1979.