

ONTARIO COURT OF JUSTICE

PROVINCIAL OFFENCES ACT

IT IS ORDERED, pursuant to the provisions of the *Provincial Offences Act* and the rules for the Ontario Court of Justice, that the amount set opposite the offence in the attached Items of Schedule 38.1 under the Provincial Statutes and Regulations thereunder is the Set Fine.

This Order comes into effect on the 1st day of February 2014.

DATED AT TORONTO this 31st day of JANUARY 2014.

Annemarie E. Bonkalo

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Annemarie E. Bonkalo, Chief Justice
Ontario Court of Justice

SCHEDULE 38.1

Gasoline Tax Act

ITEM	COLUMN 1	COLUMN 2 SECTION	SET FINE
1.	Fail to pay tax as required	2 (8)	\$375.00
2.	Manufacturer — fail to notify Minister of change of business	2.1 (3)	\$500.00
3.	Manufacturer — fail to register	2.1 (4)	\$500.00
4.	Manufacturer — contravene certificate	2.1 (5)	\$500.00
5.	Import gasoline in bulk — fail to register	4.1 (1)	\$375.00
6.	Import aviation fuel in bulk — fail to register	4.1 (1)	\$375.00
7.	Import propane in bulk — fail to register	4.1 (1)	\$375.00
8.	Importer — contravene certificate	4.1 (6)	\$375.00
9.	Export gasoline in bulk — fail to register	4.2 (1)	\$375.00
10.	Export aviation fuel in bulk — fail to register	4.2 (1)	\$375.00
11/	Export propane in bulk — fail to register	4.2 (1)	\$375.00
12.	Exporter — contravene registration	4.10	\$375.00
13.	Interjurisdictional carrier — fail to register	4.12 (1)	\$375.00
14.	Interjurisdictional carrier — contravene registration	4.13 (2)	\$375.00
15.	Interjurisdictional transporter — fail to register	5 (4.1)	N.S.F.
16.	Interjurisdictional transporter — fail to produce documents	5 (19)	\$375.00
17.	Fail to deliver return	8 (4)	\$375.00
18.	Fail to complete return	8 (5)	\$375.00
19.	Fail to comply with stop sign — bulk fuel	10.2 (2) (a)	\$375.00
20.	Fail to obey lawful signal or request — bulk fuel	10.2 (2) (b)	\$375.00
21.	Refuse to permit examination of motor vehicle — bulk fuel	10.2 (2) (c)	\$375.00
22.	Refuse to answer question — bulk fuel	10.2 (2) (d)	\$375.00
23.	Fail to comply with stop sign — qualified motor vehicle	10.3 (2) paragraph 1	\$375.00
24.	Fail to obey lawful signal or request — qualified motor vehicle	10.3 (2) paragraph 2	\$375.00
25.	Fail to produce documents — qualified motor vehicle	10.3 (2) paragraph 3	\$375.00
26.	Vendor — fail to deliver invoice	15 (3)	\$375.00
27.	Fail to keep records as required	15 (7)	See Schedule A
28.	Hinder or interfere with audit or examination	16 (6)	See Schedule A
29.	Fail to provide requested information	16 (9)	See Schedule A

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30.	Fail to make requested return	16 (9)	See Schedule A
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SCHEDULE A

GASOLINE TAX ACT
SET FINE

DAYS IN DEFAULT	SET FINE
1-4	\$50
5-9	\$100
10-14	\$150
15-19	\$200
20-24	\$250
25-29	\$300
30	\$375

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