

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 83.1 under the Provincial Statutes and Regulations thereunder is the Set Fine.

This Order comes into effect on the 1st day of January 2015.

DATED AT TORONTO this 5th day of DECEMBER 2014.

Annemarie E. Bonkalo

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Annemarie E. Bonkalo, Chief Justice
Ontario Court of Justice

SCHEDULE 83.1

Tobacco Tax Act

Item	Offence	Section	Set Fine
1.	Purchase tobacco product from importer — no registration certificate	subsection 5 (14)	N.S.F.
2.	Receive tobacco product from importer — no registration certificate	subsection 5 (14)	N.S.F.
3.	Interjurisdictional transporter — fail to produce document	subsection 6 (16)	\$375.00
4.	Fail to deliver return	subsection 17 (3)	\$500.00
5.	Fail to deliver return — tear tape manufacturer	subsection 17 (3.1)	\$500.00
6.	Fail to complete return	subsection 17 (5)	\$500.00
7.	Obstruct authorized person	subsection 24 (10.12)	\$375.00
8.	Interfere with authorized person	subsection 24 (10.12)	\$375.00
9.	Possess unmarked cigarettes for sale	subsection 29 (1)	SCHEDULE A
10.	Possess unmarked fine cut tobacco for sale	subsection 29 (1)	SCHEDULE A
11.	Purchase unmarked cigarettes for sale	subsection 29 (1)	SCHEDULE A
12.	Purchase unmarked fine cut tobacco for sale	subsection 29 (1)	SCHEDULE A
13.	Receive unmarked cigarettes for sale	subsection 29 (1)	SCHEDULE A
14.	Receive unmarked fine cut tobacco for sale	subsection 29 (1)	SCHEDULE A
15.	Possess unmarked cigarettes	subsection 29 (2)	SCHEDULE B
16.	Possess unmarked fine cut tobacco	subsection 29 (2)	SCHEDULE B
17.	Sell unmarked cigarettes — no wholesaler permit	subsection 31 (2)	SCHEDULE A
18.	Sell marked cigarettes — no wholesaler permit	subsection 31 (2)	SCHEDULE C
19.	Sell unmarked fine cut tobacco — no wholesaler permit	subsection 31 (2)	SCHEDULE A
20.	Sell marked fine cut tobacco — no wholesaler permit	subsection 31 (2)	SCHEDULE C
21.	Deliver unmarked cigarettes — no wholesaler permit	subsection 31 (2)	SCHEDULE A
22.	Deliver marked cigarettes — no wholesaler permit	subsection 31 (2)	SCHEDULE C
23.	Deliver unmarked fine cut tobacco — no wholesaler permit	subsection 31 (2)	SCHEDULE A
24.	Deliver marked fine cut tobacco — no wholesaler permit	subsection 31 (2)	SCHEDULE C
25.	Affix false indicium on cigarette package	subsection 34 (1)	\$625.00
26.	Affix false indicium on cigarette tear tape	subsection 34 (1)	\$625.00
27.	Affix used indicium on cigarette package	subsection 34 (1)	\$625.00
28.	Affix used indicium on cigarette tear tape	subsection 34 (1)	\$625.00

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29.	Print false indicium on cigarette packaging	subsection 34 (1)	\$625.00
30.	Affix false indicium on fine cut tobacco package	subsection 34.0.1 (1)	\$625.00
31.	Affix false indicium on fine cut tobacco tear tape	subsection 34.0.1 (1)	\$625.00
32.	Affix used indicium on fine cut tobacco package	subsection 34.0.1 (1)	\$625.00
33.	Affix used indicium on fine cut tobacco tear tape	subsection 34.0.1 (1)	\$625.00
34.	Print false indicium on fine cut tobacco packaging	subsection 34.0.1 (1)	\$625.00
35.	Purchase unmarked cigarettes for resale — no wholesaler permit	paragraph 1 of subsection 35 (2)	SCHEDULE A
36.	Purchase marked cigarettes for resale — no wholesaler permit	paragraph 2 of subsection 35 (2)	SCHEDULE C
37.	Purchase unmarked fine cut tobacco for resale — no wholesaler permit	paragraph 3 of subsection 35 (2)	SCHEDULE A
38.	Purchase marked fine cut tobacco for resale — no wholesaler permit	paragraph 4 of subsection 35 (2)	SCHEDULE C
39.	Receive unmarked cigarettes for resale — no wholesaler permit	paragraph 1 of subsection 35 (2)	SCHEDULE A
40.	Receive marked cigarettes for resale — no wholesaler permit	paragraph 2 of subsection 35 (2)	SCHEDULE C
41.	Receive unmarked fine cut tobacco for resale — no wholesaler permit	paragraph 3 of subsection 35 (2)	SCHEDULE A
42.	Receive marked fine cut tobacco for resale — no wholesaler permit	paragraph 4 of subsection 35 (2)	SCHEDULE C
43.	Deliver unmarked cigarettes in bulk — no registration certificate	paragraph 1 of subsection 35 (2.0.1)	SCHEDULE A
44.	Deliver marked cigarettes in bulk — no registration certificate	paragraph 2 of subsection 35 (2.0.1)	SCHEDULE C
45.	Deliver unmarked fine cut tobacco in bulk — no registration certificate	paragraph 3 of subsection 35 (2.0.1)	SCHEDULE A
46.	Deliver marked fine cut tobacco in bulk — no registration certificate	paragraph 4 of subsection 35 (2.0.1)	SCHEDULE C
47.	Store unmarked cigarettes in bulk — no registration certificate	paragraph 1 of subsection 35 (2.0.1)	SCHEDULE A
48.	Store marked cigarettes in bulk — no registration certificate	paragraph 2 of subsection 35 (2.0.1)	SCHEDULE C
49.	Store unmarked fine cut tobacco in bulk — no registration certificate	paragraph 3 of subsection 35 (2.0.1)	SCHEDULE A
50.	Store marked fine cut tobacco in bulk — no registration certificate	paragraph 4 of subsection 35 (2.0.1)	SCHEDULE C
51.	Transport unmarked cigarettes in bulk — no registration certificate	paragraph 1 of subsection 35 (2.0.1)	SCHEDULE A

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52.	Transport marked cigarettes in bulk — no registration certificate	paragraph 2 of subsection 35 (2.0.1)	SCHEDULE C
53.	Transport unmarked fine cut tobacco in bulk — no registration certificate	paragraph 3 of subsection 35 (2.0.1)	SCHEDULE A
54.	Transport marked fine cut tobacco in bulk — no registration certificate	paragraph 4 of subsection 35 (2.0.1)	SCHEDULE C
55.	Possess unmarked cigarettes in bulk — no registration certificate	paragraph 1 of subsection 35 (2.0.1)	SCHEDULE A
56.	Possess marked cigarettes in bulk — no registration certificate	paragraph 2 of subsection 35 (2.0.1)	SCHEDULE C
57.	Possess unmarked fine cut tobacco in bulk — no registration certificate	paragraph 3 of subsection 35 (2.0.1)	SCHEDULE A
58.	Possess marked fine cut tobacco in bulk — no registration certificate	paragraph 4 of subsection 35 (2.0.1)	SCHEDULE C
59.	Fail to comply with order	subsection 36.1 (19)	\$200.00

Schedule A

Amount of - Unmarked Cigarettes/ Unmarked Fine Cut Tobacco (in grams)	Set Fine
1-200	\$585
201-400	\$670
401-600	\$750
601-800	\$835
Over 800	N.S.F.

Schedule B

Amount of - Unmarked Cigarettes/Fine Cut Tobacco (in grams)	Set Fine
1-200	\$100
201-400	\$250
401-600	\$300
601 - 800	\$350
801-1000	\$400
1001 - 1200	\$600
Over 1200	N.S.F.

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Schedule C

Amount of - Marked Cigarettes/ Marked Fine Cut Tobacco (in grams)	Set Fine
Less than 200	N.S.F.
200 -5000	\$25 x <u>number cigarettes or grams tobacco</u> 200
Over 5000	N.S.F.

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