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Revenue Integrity Act, 2018

[S.o.](https://www.ontario.ca/laws/statute/s18008" \l "sched29s4) 2018, chapter 8  
Schedule 30

**Consolidation Period:** From May 8, 2018 to the [e-Laws currency date](http://www.e-laws.gov.on.ca/navigation?file=currencyDates&lang=en).

Note: THIS ACT IS NOT YET IN FORCE. It comes into force on a day to be named by proclamation of the Lieutenant Governor.

No amendments.

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Interpretation

Definitions

**1** In this Act,

“business” includes a profession, trade, manufacture or undertaking of any kind whatever, engaged in for profit, but does not include an office or employment; (“entreprise”)

“electronic cash register” means a device that keeps a register or supporting documents through the means of an electronic device or computer system designed to record transaction data or any other electronic point-of-sale system; (“caisse enregistreuse électronique”)

“Minister” means the Minister of Finance or such other member of the Executive Council as may be assigned the administration of this Act under the Executive Council Act; (“ministre”)

“prescribed” means prescribed by the regulations; (“prescrit”)

“regulations” means the regulations made under this Act; (“règlements”)

“sales transaction information” has the meaning set out in the regulations. (“renseignements sur les ventes”)

Sales Transaction Information

Sales transaction information

**2** (1)  Every person carrying on a prescribed business in Ontario shall,

(a) record his, her or its sales transaction information in an electronic cash register that meets the prescribed requirements; and

(b) report its sales transaction information to the Minister within the prescribed time and manner and in such form as may be prescribed.

Personal information

(2)  The Minister shall not collect personal information, as defined in the Freedom of Information and Protection of Privacy Act, under clause (1) (b).

Use of information

**3** (1)  The Minister may use sales transaction information in combination with information collected by the Minister under any Act that he or she administers in order to conduct policy, statistical and risk analyses in connection with the administration and enforcement of tax laws.

Confidentiality

(2)  Information collected under clause 2 (1) (b) shall be deemed, for the purposes of section 17 of the *Freedom of Information and Protection of Privacy Act*, to have been supplied in confidence to the Minister.

Disclosure to Canada Revenue Agency

(3)  The Minister may disclose sales transaction information to the Canada Revenue Agency for the purpose of administering and enforcing the Income Tax Act (Canada) and the Excise Tax Act (Canada).

Inspections and Examinations

Inspections and examinations

Authorization to enter without warrant

**4** (1)  Subject to section 5, any person authorized by the Minister for any purpose related to the administration or enforcement of this Act may, at all reasonable times, enter into any premises or place where a business prescribed by the Minister is carried on and inspect or examine any electronic cash register and related equipment for the purpose of determining compliance with this Act.

Requiring reasonable assistance

(2)  In conducting an inspection or examination, the person authorized by the Minister may require a person carrying on a business or their authorized representative to,

(a) give the authorized person all reasonable assistance with the inspection or examination;

(b) answer any questions relating to the inspection or examination, either orally or, if the authorized person so requires, in writing, on oath or by statutory declaration; and

(c) attend at the premises or place with the authorized person to assist the inspection or examination.

Entry with warrant

**5** (1)  A person authorized by the Minister under section 4 shall not, without the consent of the occupier, exercise a power to enter a place that is being used as a dwelling, except under the authority of a warrant issued under subsection (2).

Issuance of warrant

(2)  A justice of the peace may issue a warrant authorizing a person authorized by the Minister under section 4 who is named in the warrant to enter a place used as a dwelling and identified in the warrant and exercise any of the powers mentioned in section 4.

Requirements

(3)  A justice of the peace may issue a warrant under subsection (2) only if the justice of the peace is satisfied on information under oath that it is necessary to enter and search the dwelling for the purpose of carrying out an inspection or examination of any electronic cash register and related equipment for the purpose of determining compliance with this Act.

Time of execution

(4)  Unless otherwise ordered, a warrant issued under this section shall be executed only between the hours of 6 a.m. and 9 p.m.

Expiry of warrant

(5)  A warrant expires no later than thirty days after the day on which it is made.

Renewal of warrant

(6)  A warrant may be renewed upon application for renewal made before or after expiry for any of the grounds mentioned in subsection (3).

Use of force

(7)  A person authorized by the Minister under section 4 and named in a warrant may call upon police officers as necessary and use such force as is necessary to execute the warrant.

Compliance Orders and Administrative Penalties

Compliance order

**6** (1)  If a person authorized by the Minister under section 4 finds that a person has contravened section 2, the Minister may,

(a) order that the latter person cease contravening the provision;

(b) order what action the latter person shall take or refrain from taking in order to comply with the provision; and

(c) specify a date by which the latter person must do so.

Form of order

(2)  An order made under subsection (1) shall be in the form approved by the Minister.

Service

(3)  An order made under subsection (1) shall be served on the person by prepaid mail or personal service at the person’s last known address.

No hearing required

(4)  The Minister is not required to hold a hearing or to afford a person an opportunity for a hearing before making an order under subsection (1) against the person.

Non-application of other Act

(5)  The Statutory Powers Procedure Act does not apply to an order made under subsection (1).

Administrative penalty

**7** (1)  If the Minister is satisfied that a person is not in compliance with section 2 of this Act or with a compliance order made under section 6, the Minister may, by order, impose an administrative penalty against the person in accordance with this section.

Purpose

(2)  The purpose of an administrative penalty is to promote compliance with the requirements established by this Act and the regulations.

Amount

(3)  The amount of an administrative penalty shall reflect the purpose of the penalty and shall be the prescribed amount, which amount shall not exceed $10,000.

Form

(4)  An order made under subsection (1) imposing an administrative penalty against a person shall be in the form approved by the Minister.

Service

(5)  The order shall be served on the person by prepaid mail or personal service at the person’s last known address.

Limitation

(6)  The Minister shall not make an order under subsection (1) more than two years after the day the Minister became aware of the person’s contravention on which the order is based.

No hearing required

(7)  The Minister is not required to hold a hearing or to afford a person an opportunity for a hearing before making an order under subsection (1) against the person.

Non-application of other Act

(8)  The Statutory Powers Procedure Act does not apply to an order of the Minister made under subsection (1).

Notice of objection

**8** (1)  A person against whom an order is made under subsection 6 (1) or 7 (1) may object to the order by delivering a written notice of objection to the Minister within 90 days after the day the order is served on the person.

Facts and reasons to be given

(2)  The notice of objection shall fully set out the facts and reasons relied on by the person in making the objection.

Request for further information

(3)  If a notice of objection does not fully set out the facts and reasons relied on by the person in making the objection, the Minister may in writing request the person to provide the information, and the person shall be deemed to have complied with subsection (2) if the person provides the information to the Minister in writing within 60 days after the day the request is made by the Minister.

Computation of time

(4)  For the purpose of calculating the number of days under this section,

(a) for the purposes of subsection (1), the day on which an order sent by prepaid mail is served on the person is the day the order was mailed to the person;

(b) for the purposes of subsection (3), the day on which the Minister makes a request for further information is the date on which the request is sent by prepaid mail to the person.

Extension of time for objection

(5)  The Minister may extend the time period for objecting to an order if the person submits a request for an extension within the time period set out in subsection (1).

Form of notice

(6)  The notice of objection shall be in the form approved by the Minister.

Service

(7)  A notice of objection under this section shall be served by being sent by registered mail addressed to the Minister or by such other method of service as the Minister prescribes.

Stay

(8)  An objection commenced in accordance with subsection (1) operates as a stay of the order until disposition of the objection.

Reconsideration

(9)  On receipt of the objection, the Minister shall, as soon as reasonably possible, reconsider the order objected to and confirm, revoke or vary the order.

Notice to objecting person

(10)  The Minister shall provide the person who objected to the order with written notice of the Minister’s decision under subsection (9).

Effect of paying penalty

**9** If a person against whom an order imposing an administrative penalty is made pays the penalty in accordance with the terms of the order or, if the order is varied after an objection, in accordance with the terms of the varied order, the person cannot be charged with an offence under this Act in respect of the same contravention on which the order is based and no other prescribed measure shall be taken against the person in respect of the same contravention on which the order is based.

Offences

Offence

**10** (1)  A person is guilty of an offence if the person,

(a) hinders, molests or interferes with any person doing anything that he or she is authorized by section 4 or 5 to do or prevent or attempt to prevent any person doing any such thing;

(b) knowingly fails to comply with an order made under this Act; or

(c) knowingly contravenes this Act or the regulations.

Penalty

(2)  A person who is convicted of an offence under this Act is liable to a fine of not less than $500 and not more than $10,000.

Limitation

(3)  No proceeding under subsection (1) shall be commenced more than two years after the facts upon which the proceeding is based first came to the knowledge of the Minister.

Enforcement

Lien on real property

**11** (1)  Any amount payable under this Act by any person is, on registration by the Minister in the proper land registry office of a notice claiming a lien and charge conferred by this section, a lien and charge on any interest the person has in the real property described in the notice.

Lien on personal property

(2)  Any amount payable under this Act by any person is, on registration by the Minister with the registrar under the Personal Property Security Act of a notice claiming a lien and charge under this section, a lien and charge on any interest in personal property in Ontario owned or held at the time of registration or acquired afterwards by the person.

Amounts included and priority

(3)  The lien and charge conferred by subsection (1) or (2) is in respect of all amounts for which the person is liable under this Act at the time of registration of the notice or any renewal of it and all amounts owing for which the person afterwards becomes liable while the notice remains registered and, on registration of a notice of lien and charge, the lien and charge has priority over,

(a) any perfected security interest registered after the notice is registered;

(b) any security interest perfected by possession after the notice is registered; and

(c) any encumbrance or other claim that is registered against or that otherwise arises and affects the person’s property after the notice is registered.

Exception, lien on personal property

(4)  For the purposes of subsection (3), a notice of lien and charge under subsection (2) does not have priority over a perfected purchase money security interest in collateral or its proceeds and is deemed to be a security interest perfected by registration for the purpose of the priority rules under section 30 of the Personal Property Security Act.

Lien on personal property effective

(5)  A notice of lien and charge under subsection (2) is effective from the time assigned to its registration and expires on the fifth anniversary of its registration unless a renewal notice of lien and charge is registered under this section before the end of the five-year period, in which case the lien and charge remains in effect for a further five-year period from the date the renewal notice is registered.

Same

(6)  If an amount owing remains outstanding at the end of the period, or its renewal, referred to in subsection (5), the Minister may register a renewal notice of lien and charge. The lien and charge remains in effect until the amount is fully paid, and is deemed to have been continuously registered since the initial notice of lien and charge was registered under subsection (5).

Where person not registered owner

(7)  If a person has an interest in real property but is not shown as its registered owner in the proper land registry office,

(a) the notice to be registered under subsection (1) shall recite the person’s interest in the real property; and

(b) a copy of the notice shall be sent to the registered owner at the owner’s address to which the latest notice of assessment under the Assessment Act has been sent.

Secured party

(8)  In addition to any other rights and remedies, if amounts owing remain outstanding, the Minister has, in respect of a lien and charge under subsection (2),

(a) all the rights, remedies and duties of a secured party under sections 17, 59, 61, 62, 63 and 64, subsections 65 (4), (5), (6) and (7) and section 66 of the Personal Property Security Act;

(b) a security interest in the collateral for the purpose of clause 63 (4) (c) of that Act; and

(c) a security interest in the personal property for the purposes of sections 15 and 16 of the Repair and Storage Liens Act, if it is an article as defined in that Act.

Registration of documents

(9)  A notice of lien and charge under subsection (2) or any renewal of it shall be in the form of a financing statement or a financing change statement as prescribed under the Personal Property Security Act and may be registered in the registration system established under that Act.

Errors in documents

(10)  A notice of lien and charge or any renewal thereof is not invalidated nor is its effect impaired by reason only of an error or omission in the notice or in its execution or registration, unless a reasonable person is likely to be materially misled by the error or omission.

Definition

(11)  In this section,

“real property” includes fixtures and any interest of a person as lessee of real property.

Garnishment

**12** (1)  If the Minister knows or suspects that a third party owes money to or is holding money for a person who is liable to make a payment under this Act, or within 365 days will owe money to or hold money for a person who is liable to make a payment under this Act, the Minister may, by registered letter or by letter served personally, require the third party to promptly pay to the Minister, in whole or in part, any money that is otherwise payable by the third party to the person during the 365 days after the third party receives the letter.

Continuing effect of requisition

(2)  If, under this section, the Minister has required a third party to pay to the Minister money otherwise payable to a person as interest, rent, remuneration, a dividend, an annuity payment or other periodic payment,

(a) the requirement shall apply to all such periodic payments to be made by the third party to the person after the date of receipt of the Minister’s letter until the person’s liability is satisfied; and

(b) the payments required to be made to the Minister shall be the full amount of each payment or such lesser amount as the Minister may designate in the Minister’s letter.

Receipt

(3)  The receipt of the Minister for money paid as required under this section is a good and sufficient discharge of the third party’s original liability to the extent of the payment.

Liability of third party

(4)  Every third party who has discharged any liability to a person who is liable to make a payment under this Act without complying with a Minister’s letter under this section is liable to pay Her Majesty in right of Ontario an amount equal to the lesser of,

(a) the liability discharged to the person; or

(b) the amount that the third party was required under this section to pay to the Minister.

Service of garnishee

(5)  If a third party who owes money to or is holding money for a person who is liable to make a payment under this Act, or within 365 days will owe money to or hold money for a person who is liable to make a payment under this Act, carries on business under a name or style other than the third party’s own name, the letter under this section from the Minister to the third party may be addressed using the name or style under which the third party carries on business and, in the case of personal service, the letter is deemed to have been validly served if it is left with an adult employed at the addressee’s place of business.

Same, partnership

(6)  If a person who owes money to or is holding money for a person who is liable to make a payment under this Act, or within 365 days will owe money to or hold money for a person who is liable to make a payment under this Act, carries on business as a partner of a partnership, the letter under this section from the Minister to the partner may be addressed to the partnership name and, in the case of personal service, the letter is deemed to have been validly served if it is served on a partner or left with an adult employed at the partnership’s place of business.

Application of Wages Act

(7)  This section is subject to the Wages Act.

Failure to remit

(8)  If a person, without reasonable excuse, has failed to remit money to the Minister as required under this section, the Minister may apply to the Superior Court of Justice for an order directing such person to remit the money.

Definition, “third party”

(9)  In this section,

“third party” means a person other than the person who is liable to make a payment under this Act.

Remedies for recovery of amounts owing

**13** The use of any of the remedies provided by sections 11 and 12 does not bar or affect any of the other remedies provided in those sections, and the remedies provided by this Act for the collection of amounts owing are in addition to any other remedies existing by law, and no action or other proceeding taken in any way prejudices, limits or affects any lien, charge or priority existing under this Act or otherwise.

Powers with respect to warrants of seizure and sale

**14** (1)  The Minister may issue a warrant of seizure and sale, directed to the sheriff for an area in which any property of a person who is liable to make a payment under this Act is located or situate, to enforce payment of an amount owing by the person and the costs, expenses and poundage of the sheriff.

Effect

(2)  A warrant issued under this section has the same force and effect as a writ of execution issued by the Superior Court of Justice.

Application of subrule 60.07 (2), Rules of Civil Procedure

(3)  Subrule 60.07 (2) of the Rules of Civil Procedure does not apply in respect of a warrant issued by the Minister under this section.

Regulations

Regulations

LG in C

**15** (1)  The Lieutenant Governor in Council may make regulations prescribing businesses for the purposes of this Act.

Minister

(2)  The Minister may make regulations,

(a) defining sales transaction information for the purposes of this Act;

(b) prescribing and governing administrative penalties under this Act, including prescribing different penalty amounts in different circumstances;

(c) prescribing any matter that this Act requires to be prescribed or refers to as being prescribed, other than the matters in respect of which the Lieutenant Governor in Council may make regulations under subsection (1).

16 Omitted (provides for coming into force of provisions of this Act).

17Omitted (enacts short title of this Act).

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