[Français](http://www.ontario.ca/fr/lois/loi/90m33)

Ministry of Revenue Act

R.S.O. 1990, Chapter M.33

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Definitions

**1** In this Act,

“administrative entity” means,

(a) a designated administrative authority as defined in section 2 of the Safety and Consumer Statutes Administration Act, 1996, or

(b) any other entity to which the administration of a provision of another Act, or of any regulations made under it, is delegated; (“entité d’application”)

“Crown”, except where otherwise indicated, means the Crown in right of Ontario; (“Couronne”)

“Minister” means the Minister of Revenue; (“ministre”)

“Ministry” means the Ministry of Revenue; (“ministère”)

“public body” means,

(a) the Government of Canada and any ministry or agency thereof and the Crown in right of Canada and any agency thereof,

(b) the Government of any other province or territory of Canada and any ministry or agency thereof and the Crown in right of any other province of Canada and any agency thereof,

(c) the corporation of any municipality in Ontario,

(d) a local board, as defined in the Municipal Affairs Act, and any authority, board, commission, corporation, office or organization of persons some or all of whose members, directors or officers are appointed or chosen by or under the authority of the council of the corporation of a municipality in Ontario,

(e) a Crown agency,

(f) a corporation, with or without share capital, that is not a Crown agency but is owned, operated or controlled by the Crown,

(g) any other board, commission, authority or unincorporated body of the Crown,

(h) such other persons and entities as may be prescribed. (“organisme public”) R.S.O. 1990, c. M.33, s. 1; 2012, c. 8, Sched. 34, s. 1; 2016, c. 37, Sched. 14, s. 1; 2017, c. 34, Sched. 26, s. 1 (1).

**Section Amendments with date in force (d/m/y)**

[2012, c. 8, Sched. 34, s. 1](http://www.ontario.ca/laws/statute/S12008" \l "sched34s1) - 20/06/2012

[2016, c. 37, Sched. 14, s. 1](http://www.ontario.ca/laws/statute/S16037" \l "sched14s1) - 08/12/2016

[2017, c. 34, Sched. 26, s. 1 (1)](http://www.ontario.ca/laws/statute/S17034" \l "sched26s1s1) - 14/12/2017; [2017, c. 34, Sched. 26, s. 1 (2)](http://www.ontario.ca/laws/statute/S17034" \l "sched26s1s2) - no effect - see [2020, c. 14, Sched. 8, s. 23](http://www.ontario.ca/laws/statute/S20014" \l "sched8s23) - 14/07/2020

Ministry continued

**2** The ministry of the public service known in English as the Ministry of Revenue and in French as ministère du Revenu is continued. R.S.O. 1990, c. M.33, s. 2.

Minister to have charge

**3** The Minister shall preside over and have charge of the Ministry. R.S.O. 1990, c. M.33, s. 3.

Administration of Acts

**4** The Minister is responsible for the administration of this Act, and the Acts that are assigned to the Minister by the Legislature or by the Lieutenant Governor in Council. R.S.O. 1990, c. M.33, s. 4.

Deputy Minister

**5** (1)  The Lieutenant Governor in Council shall appoint a Deputy Minister of Revenue as deputy head of the Ministry. R.S.O. 1990, c. M.33, s. 5 (1).

Deputy Minister’s duties

(2)  Under the direction of the Minister, the Deputy Minister of Revenue shall perform such duties as the Minister may assign to him or her. R.S.O. 1990, c. M.33, s. 5 (2).

Employees

**6** Such employees as are considered necessary for the proper conduct of the business of the Ministry shall be appointed under Part III of the Public Service of Ontario Act, 2006. 2006, c. 35, Sched. C, s. 79.

**Section Amendments with date in force (d/m/y)**

[2006, c. 35, Sched. C, s. 79](http://www.ontario.ca/laws/statute/S06035" \l "schedcs79) - 20/08/2007

Pension matters, certain former employees

Definitions

**6.1**  (1)  In this section,

“federal public service” has the same meaning as “public service” in subsection 2 (1) of the Public Service Employment Act(Canada); (“fonction publique fédérale”)

“OPSEU Pension Plan (Ontario)” has the same meaning as “OPSEU Plan” in section 2 of the Ontario Public Service Employees’ Union Pension Act, 1994; (“Régime de retraite du SEFPO (Ontario)”)

“Public Service Pension Plan (Ontario)” means the Public Service Pension Plan continued by section 3 of the Public Service Pension Act; (“Régime de retraite des fonctionnaires (Ontario)”)

“Public Service Superannuation Plan (Canada)” means the pension plan established under the Public Service Superannuation Act(Canada). (“Régime de pension de retraite de la fonction publique (Canada)”) 2008, c. 7, Sched. M, s. 1; 2009, c. 34, Sched. M, s. 1 (1).

Interpretation, pension terminology

(2)  Words and expressions used in this section have the same meaning as under the Pension Benefits Act unless the context requires otherwise. 2008, c. 7, Sched. M, s. 1.

Transfer between certain pension plans

(3)  This section governs the transfer of assets from the Public Service Pension Plan (Ontario) and from the OPSEU Pension Plan (Ontario) to the Public Service Superannuation Plan (Canada) in respect of eligible former employees in the Ministry or in the Ministry of Finance who become employees in the federal public service in connection with a prescribed restructuring of tax authority between the Province and Canada or a prescribed transfer of tax administration activities from the Province to Canada. 2009, c. 34, Sched. M, s. 1 (2).

Nature of transfer

(3.1)  The restructuring or transfer prescribed under subsection (3) is deemed, for the purposes of the Pension Benefits Act, to be a transaction described in subsection 80 (2) of that Act. 2009, c. 34, Sched. M, s. 1 (2); 2011, c. 9, Sched. 28, s. 1 (1).

Eligible former employees

(4)  A person who ceases to be employed in the Ministry or in the Ministry of Finance is an eligible former employee for the purposes of this section if he or she becomes an employee in the federal public service in such circumstances as may be prescribed. 2009, c. 34, Sched. M, s. 1 (2).

Notice about pension benefits

(5)  When an eligible former employee ceases to be employed in the Ministry or in the Ministry of Finance, the administrator of the Public Service Pension Plan (Ontario) or the OPSEU Pension Plan (Ontario), as the case may be, shall give him or her a notice,

(a) setting out such information as may be prescribed by regulation; and

(b) including a statement indicating that the Pension Benefits Act does not apply to the Public Service Superannuation Plan (Canada) or to assets transferred to it from the Public Service Pension Plan (Ontario) or from the OPSEU Pension Plan (Ontario), as the case may be. 2008, c. 7, Sched. M, s. 1; 2009, c. 34, Sched. M, s. 1 (3).

Effect of election to transfer assets

(6)  If an eligible former employee elects in accordance with the applicable reciprocal transfer agreement to transfer his or her accrued pension credits under the Public Service Pension Plan (Ontario) or under the OPSEU Pension Plan (Ontario), as the case may be, to the Public Service Superannuation Plan (Canada),

(a) the administrator is authorized to transfer assets in respect of the eligible former employee to the Public Service Superannuation Plan (Canada) in accordance with the applicable reciprocal transfer agreement;

(b) section 79.2 and subsections 80 (4) and (9) to (15) of the Pension Benefits Act do not apply with respect to the eligible former employee or the transfer of assets; and

(c) the administrator is discharged upon transferring the assets in accordance with this section and the applicable reciprocal transfer agreement if the administrator has given the eligible former employee the notice required by subsection (5). 2008, c. 7, Sched. M, s. 1; 2011, c. 9, Sched. 28, s. 1 (2).

Effect if no election made

(7)  If an eligible former employee does not make the election described in subsection (6),

(a) the Government of Canada is the successor employer of the eligible former employee for the purposes of clauses 80 (4) (a) and (c) of the Pension Benefits Act; and

(b) the Government of Canada is deemed not to be the successor employer of the eligible former employee for the purposes of clause 80 (4) (b) of the Pension Benefits Act. 2008, c. 7, Sched. M, s. 1; 2009, c. 34, Sched. M, s. 1 (4); 2011, c. 9, Sched. 28, s. 1 (3, 4).

Consequential amendments to the pension plans

(8)  Sections 14 and 26 of the Pension Benefits Act do not apply with respect to any amendment to the Public Service Pension Plan (Ontario) or the OPSEU Pension Plan (Ontario) that relates to the enactment of this section or that relates to a transfer of assets authorized by this section. 2008, c. 7, Sched. M, s. 1.

Applicable reciprocal transfer agreements

(9)  A reference in this section to the “applicable reciprocal transfer agreement” means, in relation to an eligible former employee, the reciprocal transfer agreement filed under the Pension Benefits Act governing the transfer of assets from the Public Service Pension Plan (Ontario) or the OPSEU Pension Plan (Ontario), as the case may be, to the Public Service Superannuation Plan (Canada) that is in effect if and when the eligible former employee makes the election referred to in subsection (6). 2008, c. 7, Sched. M, s. 1.

Regulations

(10)  The Minister may make regulations prescribing the matters referred to in subsections (3) and (4) and clause (5) (a). 2009, c. 34, Sched. M, s. 1 (5).

**Section Amendments with date in force (d/m/y)**

[2008, c. 7, Sched. M, s. 1](http://www.ontario.ca/laws/statute/S08007" \l "schedms1) - 14/05/2008

[2009, c. 34, Sched. M, s. 1 (1-5)](http://www.ontario.ca/laws/statute/S09034" \l "schedms1s1) - 1/07/2010

[2011, c. 9, Sched. 28, s. 1 (1-4)](http://www.ontario.ca/laws/statute/S11009" \l "sched28s1s1) - 1/01/2014

Delegation of powers and duties

**7** (1)  Any power or duty conferred or imposed on the Minister under this or any other Act may be delegated by the Minister to the deputy minister or to a public servant employed under Part III of the Public Service of Ontario Act, 2006 who works in or provides services to the Ministry and, when purporting to exercise a delegated power or duty, the delegate shall be presumed conclusively to act in accordance with the delegation. 2007, c. 7, Sched. 25, s. 1.

(2)  Repealed: 2009, c. 34, Sched. J, s. 23.

Delegation subject to conditions

(3)  A delegation under subsection (1) shall be in writing and may be subject to such limitations, conditions and requirements as are set out in it. 2007, c. 7, Sched. 25, s. 1 (1).

Subdelegation

(4)  In a delegation under subsection (1), the Minister may authorize a person to whom a power or duty is delegated to delegate to others the exercise of the delegated power or duty, subject to such limitations, conditions and requirements as the person may impose. 2007, c. 7, Sched. 25, s. 1 (1).

Deeds and contracts

(5)  Despite section 6 of the Executive Council Act, a deed or contract signed by a person empowered to do so under a delegation or subdelegation made under this section has the same effect as if it were signed by the Minister. 2007, c. 7, Sched. 25, s. 1 (1).

**Section Amendments with date in force (d/m/y)**

[2007, c. 7, Sched. 25, s. 1 (1)](http://www.ontario.ca/laws/statute/S07007" \l "sched25s1s1) - 21/02/2007; [2007, c. 7, Sched. 25, s. 1 (2)](http://www.ontario.ca/laws/statute/S07007" \l "sched25s1s2) - 20/08/2007

[2009, c. 34, Sched. J, s. 23](http://www.ontario.ca/laws/statute/S09034" \l "schedjs23) - 15/12/2009

Protection from personal liability

**8** (1)  No action or other proceeding for damages shall be instituted against the Deputy Minister, any officer or employee of the Ministry or anyone acting under the authority of the Minister or the Deputy Minister for any act done in good faith in the execution or intended execution of the person’s duty or for any alleged neglect or default in the execution in good faith of the person’s duty. R.S.O. 1990, c. M.33, s. 8 (1).

Crown liability

(2)  Despite subsection 8 (3) of the Crown Liability and Proceedings Act, 2019, subsection (1) does not relieve the Crown of liability in respect of a tort committed by a person mentioned in subsection (1) to which it would otherwise be subject. R.S.O. 1990, c. M.33, s. 8 (2); 2019, c. 7, Sched. 17, s. 118.

**Section Amendments with date in force (d/m/y)**

[2019, c. 7, Sched. 17, s. 118](http://www.ontario.ca/laws/statute/S19007" \l "sched17s118) - 01/07/2019

Seal

**9** (1)  The Lieutenant Governor in Council may authorize a seal for the Minister. R.S.O. 1990, c. M.33, s. 9 (1).

Idem

(2)  The seal may be reproduced by engraving, lithographing, printing or any other method of reproduction, and when so reproduced has the same force and effect as if manually affixed. R.S.O. 1990, c. M.33, s. 9 (2).

Facsimile signature

**10** (1)  The Minister or Deputy Minister may authorize the use of a facsimile of his or her signature on any document except an affidavit or statutory declaration. R.S.O. 1990, c. M.33, s. 10 (1).

Idem

(2)  A facsimile of the signature of the Minister or the Deputy Minister affixed to a document under an authorization made under subsection (1) shall be deemed to be the signature of the Minister or the Deputy Minister, as the case may be. R.S.O. 1990, c. M.33, s. 10 (2).

Definitions for ss. 11 and 11.1

**10.1**For the purposes of sections 11 and 11.1,

“employee” means,

(a) a public servant employed under Part III of the Public Service of Ontario Act, 2006, or

(b) a person employed by a public body. 2012, c. 8, Sched. 34, s. 2; 2016, c. 37, Sched. 14, s. 2.

**Section Amendments with date in force (d/m/y)**

[2012, c. 8, Sched. 34, s. 2](http://www.ontario.ca/laws/statute/S12008" \l "sched34s2) - 20/06/2012

[2016, c. 37, Sched. 14, s. 2](http://www.ontario.ca/laws/statute/S16037" \l "sched14s2) - 08/12/2016

Services to other ministries and public bodies re: government assistance programs

**11** (1)  The Minister may enter into a memorandum of understanding with any ministry of the Government of Ontario responsible for the administration of a government assistance program or an agreement with any public body responsible for the administration of a government assistance program to provide services described in subsection (3) to the ministry or public body if,

(a) the program provides assistance to eligible individuals; and

(b) eligibility for the assistance is based, in whole or in part, on an individual’s income. 2010, c. 1, Sched. 18, s. 1; 2012, c. 8, Sched. 34, s. 3 (1).

Government assistance programs

(2)  The government assistance programs in respect of which the Minister may provide services under this section include any program under which the Province of Ontario or a public body provides financial assistance directly or indirectly to individuals or confers any other benefit on individuals. 2012, c. 8, Sched. 34, s. 3 (2).

Services

(3)  The purpose of the services provided under this section shall be to assist the other ministry or the public body in the administration of a government assistance program and the services shall include,

(a) assistance in determining or verifying the eligibility of individuals for the government assistance program; and

(b) such other related services as may be prescribed. 2010, c. 1, Sched. 18, s. 1; 2012, c. 8, Sched. 34, s. 3 (3).

Powers, functions and duties of ministry, public body to be carried out by Minister

(3.1)  A memorandum of understanding or agreement entered into under subsection (1) may authorize the Minister, on behalf of and as agent for the ministry or public body, to exercise any powers and perform any functions or duties assigned by an Act, regulation or program to the minister of or any officer or employee in the ministry or to the public body or any officer or employee of the public body, as the case may be. 2012, c. 8, Sched. 34, s. 3 (4).

Sharing of information

(4)  For the purpose of the provision of services under this section,

(a) an employee in a ministry or of a public body who is engaged in the administration of a government assistance program may disclose to an employee in the Ministry who provides services under this section such information as the Minister may require, including information relating to the program or to any individual seeking assistance under the program;

(b) an employee in the Ministry who is engaged in providing services under this section to another ministry or to a public body may disclose to an employee in that other ministry or of the public body who is engaged in the administration of a government assistance program any information to which the employee in the Ministry has access that relates to an individual seeking or receiving assistance under the program, including information received by the Ministry from the Minister of National Revenue or the Canada Revenue Agency under an agreement referred to in section 12. 2012, c. 8, Sched. 34, s. 3 (5).

Same

(5)  The information disclosed under subsection (4) with respect to an individual may include,

(a) financial information;

(b) tax information;

(c) personal information within the meaning of the Freedom of Information and Protection of Privacy Act or the Municipal Freedom of Information and Protection of Privacy Act; or

(d) personal health information as defined in the Personal Health Information Protection Act, 2004. 2012, c. 8, Sched. 34, s. 3 (5).

Use of information

(6)  Any employee to whom information is disclosed under subsection (4) shall collect, use and disclose the information received,

(a) in the case of an employee engaged in the provision of services under this section, only for purposes related to the provision of those services; and

(b) in the case of an employee in a ministry other than the Ministry of Revenue or an employee of a public body, only for purposes related to the provision of a government assistance program. 2010, c. 1, Sched. 18, s. 1; 2012, c. 8, Sched. 34, s. 3 (6).

(7)  Repealed: 2012, c. 8, Sched. 34, s. 3 (7).

**Section Amendments with date in force (d/m/y)**

[2002, c. 22, s. 140](http://www.ontario.ca/laws/statute/S02022" \l "s140) - 9/12/2002

[2005, c. 28, Sched. H, s. 2](http://www.ontario.ca/laws/statute/S05028" \l "schedhs2) - 12/12/2005

[2006, c. 33, Sched. U](http://www.ontario.ca/laws/statute/S06033" \l "schedus1s1), s. 1 (1-5) - 20/12/2006

[2009, c. 18, Sched. 17, s. 1](http://www.ontario.ca/laws/statute/S09018" \l "sched17s1) - 5/06/2009

[2009, c. 34, Sched. J, s. 23](http://www.ontario.ca/laws/statute/S09034" \l "schedjs23) - 15/12/2009

[2010, c. 1, Sched. 18, s. 1](http://www.ontario.ca/laws/statute/S10001" \l "sched18s1) - 18/05/2010

[2012, c. 8, Sched. 34, s. 3 (1-7)](http://www.ontario.ca/laws/statute/S12008" \l "sched34s3s1) - 20/06/2012

Services to other ministries and public bodies re: collections and audits

Definitions

**11.1**(1)  For the purposes of this section and sections 11.1.1 to 11.1.4,

“amount owing” means any amount, including any payment, fine, fee, interest, monetary penalty, debt, cost or charge, that may be collected in connection with the provision of collection services; (“somme due”)

“audit services” means services, as may be prescribed, to determine compliance with a government-funded program; (“services de vérification”)

“collection services” means,

(a) services to recover a payment of money to which the recipient is not entitled at the time of the payment or to which the recipient ceases to be entitled at any time after the payment,

(b) services to collect unpaid fines, fees, interest, monetary penalties and such other debts as may be prescribed,

(c) services to collect reasonable costs and charges incurred in the course of the recovery or collection described in clause (a) or (b), and

(d) such other related services as may be prescribed. (“services de perception”)

“debtor” means the person who is liable to pay an amount owing. (“débiteur”) 2012, c. 8, Sched. 34, s. 4; 2017, c. 8, Sched. 18, ss. 1 (1, 2).

Memorandum of understanding or agreement to provide services

(2)  If authorized by regulation, the Minister may enter into a memorandum of understanding with any ministry of the Government of Ontario or an agreement with any public body to provide collection services or audit services, or both, to the ministry or public body. 2012, c. 8, Sched. 34, s. 4.

Publication in Gazette

(3)  If the Minister enters into a memorandum of understanding or agreement under subsection (2), the following information must be published in The Ontario Gazette:

1. The name of the ministry or public body that is party to the memorandum of understanding or agreement.

2. The services that the Minister will provide to the ministry or public body.

3. The term of the memorandum of understanding or agreement. 2012, c. 8, Sched. 34, s. 4.

Powers, functions and duties of ministry, public body to be carried out by Minister

(4)  A memorandum of understanding or agreement entered into under subsection (2) may authorize the Minister, on behalf of and as agent for the ministry or public body, to exercise any powers and perform any functions or duties assigned by an Act, regulation or program to the minister of or any officer or employee in the ministry or to the public body or any officer or employee of the public body, as the case may be. 2012, c. 8, Sched. 34, s. 4.

Other powers, functions and duties assigned to Minister by regulation

(5)  The Minister may be authorized by regulation to exercise specified powers or perform specified functions or duties assigned by any Act to any minister, any officer or employee in any ministry, any public body or any officer or employee of any public body, in addition to the powers, functions or duties referred to in subsection (4), but excluding the power to make a regulation, in connection with the services provided under this section. 2012, c. 8, Sched. 34, s. 4.

Powers, duties and functions re liens, garnishments, warrants

(5.1)  For the purpose of providing collection services under this section with respect to amounts owing by debtors, the Minister may be authorized by regulation to exercise some or all of the powers or perform some or all of the duties and functions set out in,

(a) section 11.1.1 with respect to the imposition of liens or charges against debtors’ property;

(b) section 11.1.2 with respect to the garnishment of payments that may be made to debtors; and

(c) section 11.1.4 with respect to the issuing of warrants of seizure and sale in respect of debtors’ property. 2017, c. 8, Sched. 18, s. 1 (3).

Same, application of regulation

(5.2)  A regulation under subsection (5.1) may authorize the Minister to do the things mentioned in that subsection with respect to the collection of amounts that became amounts owing before the day subsection 1 (3) of Schedule 18 to the Stronger, Healthier Ontario Act (Budget Measures), 2017 came into force. 2017, c. 8, Sched. 18, s. 1 (3).

Sharing of information

(6)  For the purpose of the provision of services under this section,

(a) an employee in a ministry or of a public body who is engaged in the administration of a government-funded program may disclose to an employee in the Ministry who provides services under this section such information as the Minister may require;

(b) an employee in the Ministry who is engaged in providing services under this section to another ministry or to a public body may disclose to an employee in that other ministry or of the public body who is engaged in the administration of a government-funded program any information to which the employee in the Ministry has access that relates to the provision of services under this section. 2012, c. 8, Sched. 34, s. 4.

Same

(7)  The information disclosed under subsection (6) may include,

(a) financial information;

(b) tax information;

(c) personal information within the meaning of the Freedom of Information and Protection of Privacy Act or the Municipal Freedom of Information and Protection of Privacy Act; or

(d) personal health information as defined in the Personal Health Information Protection Act, 2004. 2012, c. 8, Sched. 34, s. 4.

Use of information

(8)  Any employee to whom information is disclosed under subsection (6) shall collect, use and disclose the information received,

(a) in the case of an employee engaged in the provision of services under this section, only for purposes related to the provision of those services; and

(b) in the case of an employee in a ministry other than the Ministry of Revenue or an employee of a public body, only for purposes related to the administration of a government-funded program. 2012, c. 8, Sched. 34, s. 4.

Use of funds

(9)  Despite Part I of the Financial Administration Act, the Minister may, subject to arrangements made by the Ontario Financing Authority, do the following:

1. Receive funds that are not public money within the meaning of subsection 1 (3) of the Financial Administration Act, if the Minister receives the funds in the course of providing services under this section.

2. Exercise control over funds that are not public money within the meaning of subsection 1 (3) of the Financial Administration Act and that are held in an account that is not in the name of the Crown, if the Minister obtains control over the funds in the course of providing services under this section.

3. Establish accounts in the name of the Minister with an entity referred to in subsection 2 (2) of the Financial Administration Act.

4. Deposit funds referred to in paragraph 1 or 2 into accounts established under paragraph 3.

5. Pay out the funds referred to in paragraph 1 or 2 and the income earned on those funds in accordance with the memorandum of understanding or agreement entered into under subsection (2). 2012, c. 8, Sched. 34, s. 4.

Same, income

(10)  Where income earned on funds referred to in paragraph 1 or 2 of subsection (9) is public money within the meaning of subsection 1 (3) of the Financial Administration Act, the Minister shall cause the income to be paid into the Consolidated Revenue Fund. 2012, c. 8, Sched. 34, s. 4.

**Section Amendments with date in force (d/m/y)**

[2012, c. 8, Sched. 34, s. 4](http://www.ontario.ca/laws/statute/S12008" \l "sched34s4) - 20/06/2012

[2017, c. 8, Sched. 18, s. 1 (1-3)](http://www.ontario.ca/laws/statute/S17008" \l "sched18s1s1) - 17/05/2017

Powers with respect to liens and charges

**11.1.1**(1)  If authorized by regulation under subsection 11.1 (5.1), the Minister may exercise the powers in this section with respect to the imposition of liens and charges against a debtor’s property. 2017, c. 8, Sched. 18, s. 2.

Lien on real property

(2)  An amount owing for which the Minister is providing collection services 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 debtor has in the real property described in the notice. 2017, c. 8, Sched. 18, s. 2.

Lien on personal property

(3)  An amount owing for which the Minister is providing collection services 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 debtor. 2017, c. 8, Sched. 18, s. 2.

Amounts included and priority

(4)  The lien and charge conferred by subsection (2) or (3) is in respect of all amounts owing by the debtor for which the Minister is providing collection services at the time of registration of the notice or any renewal of it and all amounts owing for which the debtor 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 debtor’s property after the notice is registered. 2017, c. 8, Sched. 18, s. 2.

Exception, lien on personal property

(5)  For the purposes of subsection (4), a notice of lien and charge under subsection (3) 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. 2017, c. 8, Sched. 18, s. 2.

Lien on personal property effective

(6)  A notice of lien and charge under subsection (3) 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. 2017, c. 8, Sched. 18, s. 2.

Same

(7)  If an amount owing remains outstanding at the end of the period, or its renewal, referred to in subsection (6), 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 (6). 2017, c. 8, Sched. 18, s. 2.

Where debtor not registered owner

(8)  If a debtor 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 (2) shall recite the debtor’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. 2017, c. 8, Sched. 18, s. 2.

Secured party

(9)  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 (3),

(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. 2017, c. 8, Sched. 18, s. 2.

Registration of documents

(10)  A notice of lien and charge under subsection (3) 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. 2017, c. 8, Sched. 18, s. 2.

Errors in documents

(11)  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. 2017, c. 8, Sched. 18, s. 2.

Definition

(12)  In this section,

“real property” includes fixtures and any interest of a debtor as lessee of real property. 2017, c. 8, Sched. 18, s. 2.

**Section Amendments with date in force (d/m/y)**

[2017, c. 8, Sched. 18, s. 2](http://www.ontario.ca/laws/statute/S17008" \l "sched18s2) - 17/05/2017

Powers with respect to garnishment

**11.1.2**(1)  If authorized by regulation under subsection 11.1 (5.1), the Minister may exercise the powers in this section with respect to the garnishment of payments to debtors. 2017, c. 8, Sched. 18, s. 2.

Garnishment

(2)  If the Minister knows or suspects that a third party owes money to or is holding money for a debtor, or within 365 days will owe money to or hold money for a debtor, 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 debtor during the 365 days after the third party receives the letter. 2017, c. 8, Sched. 18, s. 2.

Continuing effect of requisition

(3)  If, under this section, the Minister has required a third party to pay to the Minister money otherwise payable to a debtor 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 debtor after the date of receipt of the Minister’s letter until the debtor’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. 2017, c. 8, Sched. 18, s. 2.

Receipt

(4)  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. 2017, c. 8, Sched. 18, s. 2.

Liability of third party

(5)  Every third party who has discharged any liability to a debtor 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 debtor; or

(b) the amount that the third party was required under this section to pay to the Minister. 2017, c. 8, Sched. 18, s. 2.

Service of garnishee

(6)  If a third party who owes money to or is holding money for a debtor, or within 365 days will owe money to or hold money for a debtor, 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. 2017, c. 8, Sched. 18, s. 2.

Same, partnership

(7)  If a person who owes money to or is holding money for a debtor, or within 365 days will owe money to or hold money for a debtor, 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. 2017, c. 8, Sched. 18, s. 2.

Application of Wages Act

(8)  This section is subject to the Wages Act. 2017, c. 8, Sched. 18, s. 2.

Failure to remit

(9)  If a person or entity, 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. 2017, c. 8, Sched. 18, s. 2.

Definition, “third party”

(10)  In this section,

“third party” means a person or an entity other than the debtor. 2017, c. 8, Sched. 18, s. 2.

**Section Amendments with date in force (d/m/y)**

[2017, c. 8, Sched. 18, s. 2](http://www.ontario.ca/laws/statute/S17008" \l "sched18s2) - 17/05/2017

Remedies for recovery of amounts owing

**11.1.3**The use of any of the remedies provided by sections 11.1.1 and 11.1.2 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. 2017, c. 8, Sched. 18, s. 2.

**Section Amendments with date in force (d/m/y)**

[2017, c. 8, Sched. 18, s. 2](http://www.ontario.ca/laws/statute/S17008" \l "sched18s2) - 17/05/2017

Powers with respect to warrants of seizure and sale

**11.1.4**(1)  If authorized by regulation under subsection 11.1 (5.1), the Minister may exercise the powers in this section with respect to the issuing of warrants of seizure and sale in respect of debtors’ property. 2017, c. 8, Sched. 18, s. 2.

Issuing of warrant

(2)  The Minister may issue a warrant of seizure and sale, directed to the sheriff for an area in which any property of a debtor is located or situate, to enforce payment of an amount owing by a debtor and the costs, expenses and poundage of the sheriff. 2017, c. 8, Sched. 18, s. 2.

Effect

(3)  A warrant issued under this section has the same force and effect as a writ of execution issued by the Superior Court of Justice. 2017, c. 8, Sched. 18, s. 2.

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

(4)  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. 2017, c. 8, Sched. 18, s. 2.

**Section Amendments with date in force (d/m/y)**

[2017, c. 8, Sched. 18, s. 2](http://www.ontario.ca/laws/statute/S17008" \l "sched18s2) - 17/05/2017

Child support calculation service under the Family Law Act

**11.2**(1)The Minister may enter into a memorandum of understanding with the Ministry of the Minister responsible for the administration of the Family Law Act to establish and administer a service to calculate child support under section 39 of that Act. 2014, c. 7, Sched. 22, s. 1.

Certified copies

(2)  The Minister shall, upon request, provide a certified copy of a notice of calculation given under subsection 39 (7) of the Family Law Act to a parent, the designated authority in Ontario under the Interjurisdictional Support Orders Act, 2002 or the Central Authority in Ontario under the International Recovery of Child Support and Family Maintenance Convention Act, 2023. 2023, c. 21, Sched. 7, s. 1.

**Section Amendments with date in force (d/m/y)**

[2014, c. 7, Sched. 22, s. 1](http://www.ontario.ca/laws/statute/S14007" \l "sched22s1) - 04/04/2016

[2020, c. 36, Sched. 28, s. 1](http://www.ontario.ca/laws/statute/S20036" \l "sched28s1) - 01/10/2021

[2023, c. 21, Sched. 7, s. 1](http://www.ontario.ca/laws/statute/S23021" \l "sched7s1) - 04/12/2023

Child support recalculation service under the Family Law Act

**11.3**(1)The Minister may enter into a memorandum of understanding with the Ministry of the Minister responsible for the administration of the Family Law Act to establish and administer a service to recalculate child support under section 39.1 of that Act. 2014, c. 7, Sched. 22, s. 2.

Certified copies

(2)  The Minister shall, upon request, provide a certified copy of a notice of recalculation given under subsection 39.1 (7) of the Family Law Act to a parent, the designated authority in Ontario under the Interjurisdictional Support Orders Act, 2002 or the Central Authority in Ontario under the International Recovery of Child Support and Family Maintenance Convention Act, 2023. 2023, c. 21, Sched. 7, s. 2.

**Section Amendments with date in force (d/m/y)**

[2014, c. 7, Sched. 22, s. 2](http://www.ontario.ca/laws/statute/S14007" \l "sched22s2) - 04/04/2016

[2020, c. 36, Sched. 28, s. 2](http://www.ontario.ca/laws/statute/S20036" \l "sched28s2) - 01/10/2021

[2023, c. 21, Sched. 7, s. 2](http://www.ontario.ca/laws/statute/S23021" \l "sched7s2) - 04/12/2023

Grants

**11.4**The Minister may make a grant to an entity that assists with the administration of Ontario tax statutes. 2015, c. 20, Sched. 25, s. 1.

**Section Amendments with date in force (d/m/y)**

[2015, c. 20, Sched. 25, s. 1](http://www.ontario.ca/laws/statute/S15020" \l "sched25s1) - 04/06/2015

Grant program re the outbreak of the coronavirus (COVID-19)

**11.4.1**(1)  This section applies to a program specified in the regulations that is established by the Government of Ontario to provide financial assistance by way of grant to any businesses in connection with the outbreak of the coronavirus (COVID-19). 2020, c. 36, Sched. 28, s. 3.

Request for information

(2)  For the purpose of verifying the amount of a grant received under the program, the Minister, or a person or entity designated by the Minister, may, by letter sent by mail, served personally or delivered by courier, require a person who received a grant to provide any relevant information or produce any relevant records, within such reasonable time as is set out in the letter. 2020, c. 36, Sched. 28, s. 3.

Return of information

(3)  A person who receives a letter under subsection (2) shall, within the time set out in the letter, provide all the information that is within the person’s knowledge and produce all of the records required that are within the person’s possession or control to the Minister, or the person or entity designated by the Minister. 2020, c. 36, Sched. 28, s. 3.

Overpayment

(4)  Any amount paid to a person under the program for which they were not entitled is a debt due to the Crown and the Crown may recover the debt by action or by any other remedy or procedure available by law to the Crown for the collection of debts owed to the Crown. 2020, c. 36, Sched. 28, s. 3.

Offence

(5)  A person who knowingly makes a false or deceptive statement in an application to obtain a grant under the program is guilty of an offence and is liable on conviction of a fine of not more than an amount that is twice the amount of the grant obtained or sought to be obtained by the false or deceptive statement except that the fine shall not be less than $500. 2020, c. 36, Sched. 28, s. 3.

Regulations

(6)  The Minister may make regulations,

(a) specifying the program for the purposes of subsection (1);

(b) governing the administration of the program, including requiring a municipality to administer the program on the Government’s behalf in respect of businesses located in the municipality. 2020, c. 36, Sched. 28, s. 3.

**Section Amendments with date in force (d/m/y)**

[2020, c. 36, Sched. 28, s. 3](http://www.ontario.ca/laws/statute/S20036" \l "sched28s3) - 08/12/2020

Underground economy: collection and analysis of information

**11.5**(1)  The Minister may request information about a person or entity that carries on business in Ontario from another ministry, a public body or a prescribed administrative entity, including,

(a) the person’s or entity’s legal name;

(b) the name under which the person or entity carries on business, if it is not the legal name;

(c) the person’s or entity’s contact information;

(d) any identifying number, symbol or other identifier assigned to the person or entity in connection with another Act;

(e) information about any licence, permit, certificate, registration or other approval or authorization issued to the person or entity and about the status of the licence, permit, certificate, registration, approval or authorization;

(f) information about the person’s or entity’s compliance with any obligations relating to the licence, permit, certificate, registration, approval or authorization;

(g) information about complaints made to the ministry or public body about the person or entity;

(h) information compiled in connection with an examination, test, audit, inspection, investigation or other inquiry carried out under an Act with respect to the person’s or entity’s business, including information respecting forms, notes or reports generated by the examination, test, audit, inspection, investigation or inquiry;

(i) information related to the person’s or entity’s compliance with other Acts, including information about orders, notices, penalties or convictions related to the person or entity; and

(j) such other information as may be prescribed. 2017, c. 34, Sched. 26, s. 2.

Disclosure to the Minister

(2)  A ministry, public body or prescribed administrative entity is permitted to disclose the requested information to the Minister, despite any other Act. 2017, c. 34, Sched. 26, s. 2.

Exception, personal information

(3)  Information disclosed under subsection (2) shall not include personal information as defined in the Freedom of Information and Protection of Privacy Act or personal health information as defined in the Personal Health Information Protection Act, 2004. 2017, c. 34, Sched. 26, s. 2.

Use of the information

(4)  The Minister may use the information received from a ministry, public body or prescribed administrative entity for the purpose of administering and enforcing tax laws, including verifying or updating the Ministry’s records about persons and entities. 2017, c. 34, Sched. 26, s. 2.

Same, analyses

(5)  The Minister may use the information received from a ministry, public body or prescribed administrative entity, 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. 2017, c. 34, Sched. 26, s. 2.

Disclosure by Minister

(6)  For the purpose of assisting a ministry, public body or prescribed administrative entity with the administration of statutes under which the ministry, public body or prescribed administrative entity has powers or duties, the Minister may disclose the results of statistical and risk analyses conducted under subsection (5) using information about a person or entity to a ministry, public body or prescribed administrative entity that has disclosed information to the Minister under this section respecting the person or entity. 2017, c. 34, Sched. 26, s. 2.

Confidentiality

(7)  The Minister shall maintain information collected under this section in confidence in accordance with the confidentiality requirements to which it was subject when it was originally collected. 2017, c. 34, Sched. 26, s. 2.

Definitions

(8)  For the purposes of this section,

“business” includes a profession, trade, manufacture or undertaking of any kind whatever, engaged in for profit, but does not include an office or employment. 2017, c. 34, Sched. 26, s. 2.

**Section Amendments with date in force (d/m/y)**

[2016, c. 37, Sched. 14, s. 3](http://www.ontario.ca/laws/statute/S16037" \l "sched14s3) - 08/12/2016

[2017, c. 34, Sched. 26, s. 2](http://www.ontario.ca/laws/statute/S17034" \l "sched26s2) - 14/12/2017

Publication of information

**11.6**(1)  The Minister may publish or otherwise make available to the general public the name of any person, including an individual, convicted of an offence under the following statutes, a description of the offence, the date of the conviction and the person’s sentence:

1. The Liquor Tax Act, 1996.

2. The Corporations Tax Act.

3. The Employer Health Tax Act.

4. The Estate Administration Tax Act, 1998.

5. The Fuel Tax Act.

6. The Gasoline Tax Act.

7. The Land Transfer Tax Act.

8. The Mining Tax Act.

9. The Race Tracks Tax Act.

10. The Retail Sales Tax Act. 2017, c. 34, Sched. 26, s. 2; 2018, c. 12, Sched. 2, s. 57; 2019, c. 15, Sched. 2, s. 30.

FIPPA

(2)  The disclosure of any personal information under subsection (1) is deemed to comply with clause 42 (1) (e) of the Freedom of Information and Protection of Privacy Act. 2017, c. 34, Sched. 26, s. 2.

**Section Amendments with date in force (d/m/y)**

[2017, c. 34, Sched. 26, s. 2](http://www.ontario.ca/laws/statute/S17034" \l "sched26s2) - 14/12/2017

[2018, c. 12, Sched. 2, s. 57](http://www.ontario.ca/laws/statute/S18012" \l "sched2s57) - 16/11/2018

[2019, c. 15, Sched. 2, s. 30](http://www.ontario.ca/laws/statute/S19015" \l "sched2s30) - 29/11/2021

Information sharing agreement with federal government

**12** (1)  On behalf of the Government of Ontario, the Minister, together with the Minister of Finance, may enter into an agreement with the Minister of National Revenue or the Canada Revenue Agency providing for the disclosure of information to, and the collection of information by, the Minister for purposes of the provision of services under section 11. 2010, c. 1, Sched. 18, s. 1.

Same

(1.1)  On behalf of the Government of Ontario, the Minister, together with the Minister of Finance, may enter into an agreement with the Canada Revenue Agency providing for the disclosure of information to, and the collection of information by, the Minister for purposes of section 11.2. 2014, c. 7, Sched. 22, s. 3 (1).

Same

(1.2)  On behalf of the Government of Ontario, the Minister, together with the Minister of Finance, may enter into an agreement with the Canada Revenue Agency providing for the disclosure of information to, and the collection of information by, the Minister for purposes of section 11.3. 2014, c. 7, Sched. 22, s. 3 (2).

Same, underground economy

(1.3)  On behalf of the Government of Ontario, the Minister, together with the Minister of Finance, may enter into an agreement with the Canada Revenue Agency providing for the disclosure of information obtained by the Minister under section 11.5, and the disclosure of the Minister’s statistical and risk analyses referred to in that section, and providing for the collection of information by the Minister for the purposes of that section. 2016, c. 37, Sched. 14, s. 4.

Payment of fees

(2)  All fees and other amounts payable to the Crown in right of Canada under an agreement entered into under this section are a charge on and payable out of the Consolidated Revenue Fund. 2010, c. 1, Sched. 18, s. 1; 2014, c. 7, Sched. 22, s. 3 (3).

**Section Amendments with date in force (d/m/y)**

[2009, c. 34, Sched. J, s. 23](http://www.ontario.ca/laws/statute/S09034" \l "schedjs23) - 15/12/2009

[2010, c. 1, Sched. 18, s. 1](http://www.ontario.ca/laws/statute/S10001" \l "sched18s1) - 18/05/2010

[2014, c. 7, Sched. 22, s. 3 (1-3)](http://www.ontario.ca/laws/statute/S14007" \l "sched22s3s1) - 04/04/2016

[2016, c. 37, Sched. 14, s. 4](http://www.ontario.ca/laws/statute/S16037" \l "sched14s4) - 08/12/2016

Powers of provincial offences officers

**12.1**A provincial offences officer designated by the Minister of Finance under the Provincial Offences Act is a peace officer for the purposes of enforcing any Act that imposes a tax payable to the Crown or to the Minister of Finance. 2015, c. 20, Sched. 25, s. 2.

**Section Amendments with date in force (d/m/y)**

[2015, c. 20, Sched. 25, s. 2](http://www.ontario.ca/laws/statute/S15020" \l "sched25s2) - 04/06/2015

Regulations

**13** The Lieutenant Governor in Council may make regulations,

(a) authorizing or requiring the Deputy Minister of Revenue or any officer of the Ministry to exercise any power or perform any duty conferred or imposed upon the Minister by this or any Act;

(b) respecting any matter necessary or advisable to carry out effectively the intent and purpose of this Act;

(c) prescribing persons and entities that are public bodies for the purpose of the definition of “public body” in section 1;

(d) prescribing other related services that may be provided by the Minister to another ministry or a public body under section 11;

(e) prescribing the audit services that may be provided by the Minister to another ministry or a public body under section 11.1;

(f) prescribing debts the collection of which are collection services for the purposes of section 11.1;

(g) prescribing other related services that are collection services for the purposes of section 11.1;

(h) prescribing the ministries and public bodies to which the Minister may provide services under section 11 or 11.1;

(h.1) prescribing administrative entities for the purposes of section 11.5;

(i) for the purpose of subsection 11.1 (5), prescribing the powers, functions and duties under an Act that may be exercised or performed by the Minister in connection with the services provided by the Minister under section 11.1;

(i.1) for the purpose of subsection 11.1 (5.1), prescribing the powers, functions and duties that may be exercised or performed by the Minister in connection with the collection services provided by the Minister under section 11.1;

(j) prescribing information for the purposes of subsection 11.5 (1). R.S.O. 1990, c. M.33, s. 13; 2010, c. 26, Sched. 12, s. 1; 2012, c. 8, Sched. 34, s. 5; 2016, c. 37, Sched. 14, s. 5; 2017, c. 8, Sched. 18, s. 3; 2017, c. 34, Sched. 26, s. 3.

**Section Amendments with date in force (d/m/y)**

[2010, c. 26, Sched. 12, s. 1](http://www.ontario.ca/laws/statute/S10026" \l "sched12s1) - 08/12/2010

[2012, c. 8, Sched. 34, s. 5](http://www.ontario.ca/laws/statute/S12008" \l "sched34s5) - 20/06/2012

[2016, c. 37, Sched. 14, s. 5 (1, 2)](http://www.ontario.ca/laws/statute/S16037" \l "sched14s5s1) - 08/12/2016

[2017, c. 8, Sched. 18, s. 3](http://www.ontario.ca/laws/statute/S17008" \l "sched18s3) - 17/05/2017; [2017, c. 34, Sched. 26, s. 3](http://www.ontario.ca/laws/statute/S17034" \l "sched26s3) - 14/12/2017

Reciprocal provision of information

**14** (1)  Despite any other Act, the Minister may communicate or allow to be communicated information obtained under an Act that he or she administers to a person employed by any government, or may allow such a person to inspect written statements made under any such Act if,

(a) the government who employs the person agrees to provide similar information and written statements to the Minister on a reciprocal basis; and

(b) the information and written statements will not be used by that government for any purpose other than the administration or enforcement of a law that imposes a tax or confers a benefit. R.S.O. 1990, c. M.33, s. 14.

Same

(2)  For any of the following purposes, the Minister and any public servant employed under Part III of the Public Service of Ontario Act, 2006 who is engaged, directly or indirectly, in the administration and enforcement of an Act described in subsection (3) may communicate information and material obtained in the course of his or her duties, or allow it to be communicated, to another public servant or may receive information and material in the course of his or her duties from another public servant:

1. For use in the administration or enforcement of an Act described in subsection (3) or another Act that imposes a tax or confers a benefit.

2. For use in developing or evaluating tax policy for the Crown.

3. For use in developing or evaluating a program that confers a benefit. 2007, c. 7, Sched. 25, s. 2.

Same

(3)  Subsection (2) applies despite any provision in an Act administered by the Minister or in an Act under which the Minister exercises powers or performs duties as assigned to him or her under the Executive Council Act. 2007, c. 7, Sched. 25, s. 2 (1).

**Section Amendments with date in force (d/m/y)**

[2007, c. 7, Sched. 25, s. 2 (1)](http://www.ontario.ca/laws/statute/S07007" \l "sched25s2s1) - 21/02/2007; [2007, c. 7, Sched. 25, s. 2 (2)](http://www.ontario.ca/laws/statute/S07007" \l "sched25s2s2) - 20/08/2007

Collection of information from Transport Canada

**14.1**(1)  For any of the following purposes, the Minister and any public servant employed under Part III of the Public Service of Ontario Act, 2006 who is engaged, directly or indirectly, in the administration and enforcement of an Act that imposes a tax may collect information and material relating to vessels and aircraft in the course of the Minister’s or the public servant’s duties from Transport Canada, whether directly or indirectly:

1. For use in the administration and enforcement of an Act described in subsection (2) or an Act that imposes a tax.

2. For use in developing or evaluating tax policy for the Crown. 2023, c. 8, Sched. 7, s. 1.

Same

(2)  Subsection (1) applies despite any provision in an Act administered by the Minister or in an Act under which the Minister exercises powers or performs duties as assigned to the Minister under the Executive Council Act. 2023, c. 8, Sched. 7, s. 1.

Notice of collection of personal information

(3)  The Minister shall ensure that a notice is published on a Government of Ontario website that contains the following information respecting personal information that is collected under this section:

1. The legal authority for the collection.

2. The types of personal information that may be collected.

3. The sources of the personal information that may be collected.

4. The purpose for which the personal information is collected and may be used and disclosed, including the general nature of the linkages that may be made with the personal information.

5. The title and contact information of the ministry representative who can answer questions about the collection, use and disclosure of the personal information that is collected. 2023, c. 8, Sched. 7, s. 1.

**Section Amendments with date in force (d/m/y)**

[2023, c. 8, Sched. 7, s. 1](http://www.ontario.ca/laws/statute/S23008" \l "sched7s1) - 18/05/2023

Minister may withhold tax refunds

**15** Despite the provisions of any other Act, if a person who is entitled to a refund on account of tax, interest or penalties under any Act administered by the Minister has failed to deliver one or more returns under any Act or Acts administered by the Minister, the Minister may withhold payment of the refund until such time as the Minister is satisfied that the person has delivered the return or returns. 2004, c. 31, Sched. 24, s. 1.

**Section Amendments with date in force (d/m/y)**

[2004, c. 31, Sched. 24, s. 1](http://www.ontario.ca/laws/statute/S04031" \l "sched24s1) - 16/12/2004

Alternative means for delivery of documents and information

Definitions

**16** (1)  In this section and in sections 17 and 18,

“Act” means an Act administered by the Minister; (“loi”)

“regulation” means a regulation made under an Act; (“règlement”)

“send” includes, in respect of a document or information, deliver, file, serve, give or transmit the document or information by any means. (“envoyer”) 2005, c. 31, Sched. 15, s. 1.

Minister may approve alternative means of delivery

(2)  The Minister may approve one or more alternative means of delivery,

(a) by which the Minister or another person may satisfy a requirement in an Act or regulation to send a document or information by mail or registered mail or to notify the Minister or another person by mail or registered mail; or

(b) by which a person may satisfy a requirement in an Act or regulation to send information that is required to be provided to the Minister or another person in a prescribed or approved form. 2005, c. 31, Sched. 15, s. 1.

Same

(3)  The Minister may approve an alternative means of delivery that has general application or that applies only to particular documents or information or in particular circumstances and may establish conditions that must be satisfied before a person may send or receive documents or information through the alternative means of delivery. 2005, c. 31, Sched. 15, s. 1.

Exception

(4)  The Minister shall not approve an alternative means of delivery unless the recipient of a document or information sent by the alternative means will be able to access the document or information and retain it for subsequent reference. 2005, c. 31, Sched. 15, s. 1.

Rules

(5)  If the Minister approves an alternative means of delivery under subsection (2), the following rules apply:

1. Subject to section 17, no person shall be required, without his or her consent, to send a document or information by the alternative means of delivery or to accept a document or information sent by the alternative means of delivery.

2. The Minister shall not be required to accept a document or information sent by the alternative means of delivery if the sender has not complied with any conditions established by the Minister in respect of the use by senders of the alternative means of delivery.

3. For the purposes of determining when a document or information is received by the Minister, a document or information sent by the alternative means of delivery shall not be considered to be received by the Minister unless the document or information is in a form that can be accessed and retained by the Minister for subsequent reference. 2005, c. 31, Sched. 15, s. 1.

Revocation of approval of alternative means

(6)  The Minister may, at any time, revoke his or her approval of an alternative means of delivery. 2005, c. 31, Sched. 15, s. 1.

**Section Amendments with date in force (d/m/y)**

[2005, c. 31, Sched. 15, s. 1](http://www.ontario.ca/laws/statute/S05031" \l "sched15s1) - 15/12/2004

Minister may require use of specified means of delivery

**17** (1)  Despite section 3 of the Electronic Commerce Act, 2000 and any other Act or regulation, such persons or classes of persons as may be specified by the Minister shall do one or more of the following:

1. Send such documents or information under an Act or regulation as may be specified by the Minister by using such electronic or other means as may be specified by the Minister.

2. Receive by such electronic or other means as may be specified by the Minister such documents or information as may be specified by the Minister that are sent under an Act or regulation.

3. Make such payments or tax remittances under an Act or regulation as may be specified by the Minister by using such electronic or other means as may be specified by the Minister.

4. Receive such payments under an Act or regulation as may be specified by the Minister by such electronic or other means as may be specified by the Minister. 2005, c. 31, Sched. 15, s. 1.

Time of receipt

(2)  For the purposes of determining when a document or information is received by the Minister, a document or information sent by a means specified by the Minister shall not be considered to be received by the Minister unless the document or information is in a form that can be accessed and retained by the Minister for subsequent reference. 2005, c. 31, Sched. 15, s. 1.

**Section Amendments with date in force (d/m/y)**

[2005, c. 31, Sched. 15, s. 1](http://www.ontario.ca/laws/statute/S05031" \l "sched15s1) - 15/12/2004

Forms and records

**18** Despite any other Act or regulation, the Minister may require any person to maintain any book, record, other document or information required to be kept or maintained for the purposes of an Act or regulation in a form specified by the Minister and may dispense with,

(a) a requirement under any other Act or regulation to maintain any book, record, other document or information for a particular period of time and may specify a period of time that will apply instead; and

(b) a requirement under any other Act or regulation that any book, record, other document or information be kept in a particular form and may specify the form in which it is to be kept. 2005, c. 31, Sched. 15, s. 1.

**Section Amendments with date in force (d/m/y)**

[2005, c. 31, Sched. 15, s. 1](http://www.ontario.ca/laws/statute/S05031" \l "sched15s1) - 15/12/2004

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