

LAT Decision Summary

Applicant: 991491 Ontario Inc. o/a New Able Auto and Gary Law
Released: June 21, 2004
Appeal Date: July 21, 2004
Tribunal: Derek Israel, Vice Chair
Disposition: Registrations revoked
Keywords: Retail Sales Act

Summary:

991491 Ontario Inc. (the Dealer) has been registered as a motor vehicle dealer since November 24, 1992. Gary Law has been registered as a motor vehicle salesperson since November 24, 1992. Law acted as director, officer and president of 991491 Ontario Inc.

The dealer has failed to comply with the Retail Sales Act and is in debt to the Ministry of Finance for \$47,142.05.

In his Notice of Appeal, Law stated the dealership was not selling cars to retail customers; however, it was found the dealership is in fact selling vehicles to a number of retail customers.

Neither Law nor a representative for the dealership appeared.

“The Tribunal, in finding that the Dealer has collected and not remitted \$47,142.05 in retail sales tax, concludes that the Dealer has violated section 22 (1) of the Retail Sales Tax Act in that, although it has collected retail sales tax which is deemed to be trust monies, it has failed to pay over such trust monies to the Ministry of Finance. This failure relates directly to the issues of honesty, integrity and acting in accordance with law. The retail sales tax collected by the dealer was and is not monies that rightfully belong to the Dealer but belonged to the public purse to be used for the benefit of taxpaying public. The failure to remit by the Dealer indicates an ongoing course of conduct that involves dishonesty and lack of integrity quite apart from a blatant disregard for law.”

Registrations revoked.

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