

Corporation of the Town of Newmarket By-law 2019-62

A By-law to implement an Administrative Monetary Penalty System in the Town of Newmarket.

Whereas Section 102.1 of the Municipal Act, 2001, S.O. 2001, c.25, as amended, (the "Municipal Act") and Ontario Regulation 333/07 (the "Regulation") authorize the Corporation of the **Town** of Newmarket (the "**Town**") to require a **Person** to pay an **Administrative Penalty** for a contravention of any by-law respecting the parking, standing or stopping of vehicles;

And Whereas Section 434.1 of the Municipal Act authorizes the **Town** to require a **Person**, subject to such conditions as the municipality considers appropriate, to pay an **Administrative Penalty** if the municipality is satisfied that the **Person** has failed to comply with a by-law of the municipality;

And Whereas paragraph 151(1)(g) of the Municipal Act authorizes the **Town** to require a **Person**, subject to such conditions as the municipality considers appropriate, to pay an **Administrative Penalty** if the municipality is satisfied that the **Person** has failed to comply with any part of a system of licences established by the municipality;

And Whereas Sections 23.2, 23.3 and 23.5 of the Municipal Act authorize the **Town** to delegate its administrative and hearing powers;

And Whereas Section 391 of the Municipal Act authorizes the **Town** to pass by-laws imposing fees or charges for services or activities provided or done by or on behalf of it;

And Whereas the Council for the **Town** considers it desirable and necessary to provide for a system of **Administrative Penalties** and **Administrative Fees** for the designated **Town** by-laws;

Therefore be it enacted by the Council of the Corporation of the **Town** of Newmarket as follows:

1. Title

This By-law may be known and cited for all purposes as the "Administrative Monetary Penalty System By-law 2019-XX".

2. Definitions

In this By-law:

"Adjudication Fee" means the amount that the recipient is liable to pay as specified under Section 7(13) of this By-law and listed in Schedule "B";

"Administrative Fee" means any fee specified in this By-law, as amended;

- "Administrative Penalty" means a monetary penalty set out in this By-law for a contravention of a **Designated By-law**;
- "Court" means any court of law of the Province of Ontario, including but not limited to the Ontario Court of Justice, the Ontario Superior Court of Justice, and the Ontario Court of Appeal;
- "Designated By-law" means a by-law, or a part or provision of a by-law, that is designated under this or any other by-law, and is listed in the attached Schedule "A" to which the AMPS applies;
- "Early Payment" means a twenty five percent (25%) discount for Early Payment in accordance with Section 5(5)(a) of this By-law that is payable for contraventions of the designated provisions listed in Column A3 and set forth in Schedule "A";
- "Fee Hearing No-Show" means an Administrative Fee listed in Schedule "B" in respect of a Person's failure to appear at the time and place scheduled for a hearing before a Hearing Officer;
- "Fee MTO Plate Denial" means an Administrative Fee listed in Schedule "B", as represented by the Ontario Ministry of Transportation, for notifying the Registrar of Motor Vehicles for the purpose of denying renewal of a vehicle permit;
- "Fee MTO Search" means an Administrative Fee listed in Schedule "B" for searching the records of the Ontario Ministry of Transportation;
- "Fee Screening No-Show" means an Administrative Fee listed in Schedule "B" in respect of a Person's failure to appear at the time and place scheduled for a review by a Screening Officer;
- "Hearing Officer" means a Person who performs the duties of a Hearing Officer in accordance with section 7 of this By-law, and pursuant to the Town's Screening and Hearing Officer Policy # 2019-XX;
- "Hearing Officer Appeal Form" means the form attached to the Screening Decision that may be filed by a Person under this By-law;
- "Late Payment" means a twenty five percent (25%) surcharge for Late Payment in accordance with Section 5(5)(c) of this By-law that is payable for contraventions of the designated provisions listed in Column A3 and set forth in Schedule "A";
- "Officer" includes members of York Regional Police Services, Municipal Enforcement Officers, the Manager of Regulatory Services or their designate, and any other Person authorized by the Town to enforce this Bylaw;
- "Penalty Notice" means a ticket issued pursuant to section 5 of this By-law;
- "Penalty Notice Number" means the number specified on the Penalty Notice that is unique to that Penalty Notice;
- "Person" includes an individual or business name, sole proprietorship, corporation, partnership, or limited partnership, or an authorized representative thereof, to whom the context can apply according to law;
- "Screening Decision" means a notice that contains the decision made by a Screening Officer and delivered in accordance with Section 8 of this By-law;

"Screening Officer" means a Person who performs the functions of a Screening Officer in accordance with Section 6 of this By-law, and pursuant to the Town's Screening and Hearing Officer Policy # 2019-XX;

"Set Penalty Amount" means the amount that the recipient is liable to pay in respect of a contravention of the related by-law as identified in Schedule "A";

"Town" means The Corporation of the Town of Newmarket.

3. Application

(1) This By-law applies only to those contraventions included within Schedule "A", attached hereto and forming part of this By-law.

4. Administrative Penalties

(1) The **Administrative Penalties** designated in Schedule "A", as attached and forming part of this By-law, may be dealt with by **Penalty Notice** and the Administrative Monetary Penalty System.

5. Penalty Notice

- (1) Any Person who contravenes any designated provision of this By-law or each registered owner of that vehicle, when given a Penalty Notice in accordance with this By-law, shall be liable to pay to the Town an Administrative Penalty in the amount set out in Schedule "A" and any related Administrative Fees.
- (2) Where the offence is continuous, each day the offence continues shall constitute a new and separate offence.
- (3) An **Officer** who has reason to believe that a **Person** has contravened any provision of this By-law may issue a **Penalty Notice**.
- (4) The **Penalty Notice** shall be given to the **Person** as soon as is reasonably practicable and shall include the following information:
 - (a) the date of the Penalty Notice;
 - (b) the Penalty Notice Number;
 - (c) particulars of the contravention;
 - (d) the amount of the Administrative Penalty;
 - (e) the identification number and signature of the issuing Officer;
 - (f) information respecting the process by which the Person may exercise their right to request a review of the Administrative Penalty; and
 - (g) a statement advising that an **Administrative Penalty** will, unless cancelled pursuant to the review and appeal processes, constitute a debt of the **Person** to the **Town**.
- (5) The amount due for a **Penalty Notice** is:
 - (a) the Early Payment set out in Schedule "A" for the related contravention if payment is received by the Town within fifteen (15) calendar days from the date of issue of the Penalty Notice

in accordance with this By-law;

- (b) the Set Penalty Amount set out in Schedule "A" for the related contravention if payment is received by the Town on and following the sixteenth (16th) calendar day from the date of receipt of the Penalty Notice in accordance with this By-law; or
- (c) the **Late Payment** set out in Schedule "A" for the related contravention if payment is received by the **Town** on and after thirty (30) calendar days from the date of receipt of the **Penalty Notice** in accordance with this By-law.

6. Review By Screening Officer

The following applies to the review of an **Administrative Penalty** by a **Screening Officer**:

- (1) A **Person** who is served with a **Penalty Notice** may request that the **Administrative Penalty** be reviewed by a **Screening Officer** and shall do so on or before the date on which the **Administrative Penalty** is due and payable.
- (2) If a **Person** has not requested a Screening Review on or before the date on which the **Administrative Penalty** is due and payable, the **Person** may request that the **Screening Officer** extend the time to request a review within thirty (30) days after the **Penalty Notice** Date, at which time the **Administrative Penalty** shall be deemed final.
- (3) Every **Person** who requests a review by a **Screening Officer** shall receive a **Screening Decision**, served on the Person in accordance with Section 8.
- (4) A **Person**'s right to request a review with a **Screening Officer**, or to request an extension of time to request a review, are exercised by giving to the **Town** written notice of the request to review that includes:
 - (a) the **Penalty Notice Number**;
 - (b) the **Person**'s mailing address and, if applicable, telephone number;
 - (c) in the case of a request to extend time to request a review, the reasons, if any, for having failed to exercise the right to request a review within fifteen (15) days from the date the **Penalty Notice** was received;
 - (d) the reasons for which the review has been requested; and
 - (e) the **Person**'s preference to:
 - (i) meet in-**Person** with the **Screening Officer** for the review; or
 - (ii) have the review undertaken by the **Screening Officer** in writing.
- (5) Written notice for a request to review shall be provided by completing the **Screening Officer** Review Form and delivering it to the **Town** in accordance with Section 8 of this By-law.
- Where the **Person** requests to meet in-**Person** with the **Screening Officer** in accordance with this By-law, the **Person** shall be provided no fewer than seven (7) calendar days' notice as provided by Section 8 of the date, time, and place of the **Screening Officer** Review.

- (7) Where the **Person** requests to meet in-**Person** with the **Screening Officer** in accordance with this By-law and the **Person** fails to appear at the time and place scheduled for a **Screening Officer** Review, or fails to remain at such place until the **Screening Officer** has made a **Screening Decision** respecting the **Administrative Penalty**, then:
 - (a) the **Person** shall be deemed to have abandoned the request for the review;
 - (b) the Administrative Penalty shall be deemed to be final;
 - (c) the **Administrative Penalty** shall not be subject to further review by a **Hearing Officer** or review by any Court; and
 - (d) the **Person**al shall pay to the **Town** a **Fee Screening No-Show**.
- (8) On a review of the **Administrative Penalty**, the **Screening Officer** may in a **Screening Decision**:
 - (a) Affirm the Administrative Penalty;
 - (b) Cancel the Administrative Penalty;
 - (c) Reduce the **Administrative Penalty** to the **Early Payment**; or
 - (d) Extend the time for payment, including any Late Payment Administrative Fees.
- (9) A **Screening Officer** shall only cancel or reduce payment of an **Administrative Penalty**, or extend the time for payment of an **Administrative Penalty** in a **Screening Decision** under the following circumstances:
 - (a) the **Person** establishes, on a balance of probabilities, that the offence did not occur as alleged on the **Penalty Notice**; or
 - (b) the cancellation or reduction of an **Administrative Penalty**, or extended time for payment of an **Administrative Penalty**, including any **Late Payment Administrative Fees**, is necessary to reduce undue hardship.
- (10) Where a **Person** does not make a payment by the due date as determined by the **Screening Officer** in a **Screening Decision**, the **Administrative Penalty** will return to the **Set Penalty Amount** plus any applicable **Administrative Fee**(s).
- (11) A **Person** who has been served with a **Screening Decision** pursuant to this By-law may appeal the **Screening Decision** to a **Hearing Officer**, and shall do so within fifteen (15) calendar days after the **Screening Decision** was issued.
- (12) A **Screening Officer** has no authority to consider questions relating to the validity of a statute, regulation or by-law or the constitutional applicability or operability of any statute, regulation or by-law.

7. Review By Hearing Officer

The following applies to the review of a **Screening Decision** by a **Hearing Officer**:

- (1) A **Person** may request a review by a **Hearing Officer** on or before the due and payable date for the **Administrative Penalty** listed in the **Screening Decision**.
- (2) If a **Person** has not requested a Hearing Review on or before the date on which the **Administrative Penalty** is due and payable, the **Screening Decision** shall be deemed final unless the **Person** request within thirty (30) calendar days after the **Screening Decision** was issued that the **Hearing Officer** extend the time to appeal.
- (3) A **Person**'s right to appeal the **Screening Decision** to a **Hearing Officer**, or request an extension of time to appeal, are exercised by giving to the **Town** written notice of the request to appeal that includes:
 - (a) the Penalty Notice Number;
 - (b) the **Person**'s mailing address and, if applicable, telephone number;
 - (c) in the case of a request to extend time to appeal, the reasons, if any, for having failed to exercise the right to appeal within fifteen (15) days from the date the **Screening Decision** was issued; and
 - (d) the reasons for which the appeal has been requested.
- (4) Written notice of the request to appeal or to request an extension of time to appeal is provided by completing the **Hearing Officer Appeal Form** and delivering it to the **Town** in accordance with Section 8 of this By-law.
- (5) The **Person** shall be given no fewer than seven (7) calendar days' notice as provided by Section 8 of the date, time, and place of the hearing of the appeal by the **Hearing Officer**.
- (6) If the **Person** fails to appear at the time and place scheduled for the hearing of the appeal:
 - (a) the **Person** shall be deemed to have abandoned the appeal;
 - (b) the Screening Decision and the Administrative Penalty as it may have been affected by the Screening Decision shall be deemed to be final and shall not be subject to any further review, including review by any Court; and
 - (c) the **Person** shall pay to the **Town** a **Fee Hearing No-Show**.
- (7) The **Hearing Officer** shall not make a determination with respect to a review of the **Screening Decision** where a **Person** appears unless he or she has given the **Person** an opportunity to be heard.
- (8) On an appeal of the **Screening Decision**, the **Hearing Officer** may:
 - (a) Affirm or deny the request to extend the time to appeal;
 - (b) Affirm the Administrative Penalty;
 - (c) Cancel the Administrative Penalty;
 - (d) Reduce the **Administrative Penalty** to the **Early Payment**; or

- (e) Extend the time for payment, including any Late Payment Administrative Fees.
- (9) Every **Person** who requests a review by the **Hearing Officer** shall receive a **Hearing Decision**, served in accordance with Section 8 of this By-law.
- (10) The decision of a **Hearing Officer** is final and not subject to review, including review by any Court.
- (11) All hearings by a **Hearing Officer** shall be conducted in accordance with the Statutory Powers and Procedures Act, R.S.O. 1990, c. S.22, as amended.
- (12) A **Hearing Officer** has no authority to consider questions relating to the validity of a statute, regulation or by-law or the constitutional applicability or operability of any statute, regulation or by-law.
- (13) Every **Person** who receives an upheld decision in a review by the **Hearing Officer** in relation to a **Penalty Notice** issued through the Administrative Monetary Penalty System established by this By-law shall be responsible for an additional fee of \$25 for the purpose of the **Town** recovering administrative costs associated to the **Hearing Officer** Review.

8. Service of Documents

- (1) The service on a **Person** of any document, notice, or decision, including but not limited to a **Penalty Notice** pursuant to this By-law, is deemed to have been served on the earliest of any of the following dates:
 - (a) when a copy is placed or affixed in any manner to a **Person**'s vehicle;
 - (b) when a copy is hand-delivered to the **Person** to whom it is addressed;
 - (c) when a copy is delivered by regular mail to the **Person** to whom it is addressed;
 - (d) on the seventh (7th) calendar day following the date a copy is sent by regular mail to the **Person**'s last known address; or
 - (e) immediately upon sending a copy by electronic mail (email) to the **Person**'s last known electronic mail address.
- (2) Any notice or document to be given to the **Town** in respect of this By-law shall be in writing and delivered in any of the following manners:
 - (a) **Person**ally delivering a copy to the **Town** during its regular business hours to "AMPS Program, Legislative Services Department **Town** of Newmarket, 395 Mulock Dr, Newmarket, ON, L3Y 4Y9".

9. Administration

(1) The Director of Legislative Services or their designate shall administer this By-law and establish any additional practices, policies, and procedures necessary to implement this By-law and may amend such practices, policies, and procedures from time to time, as the Director deems necessary, without amendment to this By-law.

- (2) The Director of Legislative Services or their designate shall prescribe all forms and notices, including the **Penalty Notice**, necessary to implement this By-law and may amend such forms and notices from time to time, as the Director deems necessary, without amendment to this By-law.
- (3) The positions of **Screening Officer** and **Hearing Officer** are established through delegated authority and shall be appointed by the Director of Legislative Services.
- (4) Municipal Enforcement **Officers** shall not accept payment of an **Administrative Penalty** respecting a **Penalty Notice**.
- (5) Where an **Administrative Penalty** and any applicable **Administrative Fee**(s) are not paid by the date on which they are due and payable, the **Town**:
 - (a) may notify the Ontario Ministry of Transportation (the "Ministry") of the default after thirty (30) days, at which time the Ministry shall not validate the permit of the **Person** named in the notice of default nor issue a new permit to the **Person** until the **Administrative Penalty** and any applicable **Administrative Fee**(s) are paid to the **Town**; or
 - (b) shall deem the outstanding amount to be unpaid taxes and shall be added to the tax roll and collected in the same manner as municipal taxes.
- (6) Where the **Town** notifies the Ministry of a default under this By-law, the **Person** shall pay any applicable administration fee(s) imposed by the Ministry.
- (7) Where an **Administrative Penalty** or any **Administrative Fees** are not paid within thirty (30) days after the date they become due and payable, each **Person** to whom the **Penalty Notice** was issued shall pay to the **Town** a **Fee MTO Plate Denial**.
- (8) Where an **Administrative Penalty** is cancelled, any **Administrative Fee**(s) are also cancelled.
- (9) Once a **Penalty Notice** has been paid there is no further option for dispute.

10. Severability

(1) Should any provision, or any part of a provision, of this By-law be declared invalid, or to be of no force and effect by a court of competent jurisdiction, it is the intent of Council that such a provision, or part of a provision, shall be severed from this By-law, and every other provision of this By-law shall be applied and enforced in accordance with its terms to the extent possible according to law.

11. Interpretation

- (1) The provisions in Part VI of the Legislation Act, 2006, S.O. 2006, c.21, Sched. F, shall apply to this By-law.
- (2) Where words and phrases used in this By-law are defined in the Highway Traffic Act, but not defined in this By-law, the definitions in the Highway Traffic Act shall apply to such words and phrases.

12. Short Title

	(1)) This By-law may be referred to as the AMPS By-law.		
13	. Effec	tive Date		
	(1)	This By-law shall come into force and effe 2020	ect on the 15 th day of January	
	Enact	ed this 30th day of September 2019.		
			John Taylor, Mayor	
			Lisa Lyons, Town Clerk	

Schedule "A"

Administrative Monetary Penalty System By-law Designated By-law Provisions

- 1. For the purposes of Section 3 of this By-law, Column A3 in the following table lists the provisions in the **Designated By-law** identified in the Schedule, as amended.
- 2. Column A4 in the following table sets out the short form wording to be used in a **Penalty Notice** for the contravention of the designated provisions listed in Column A3.
- Column A6 in the following table set out the Administrative Penalty for the Set Penalty Amount in accordance with Section 5(5)(b) of this By-law that is payable for contraventions of the designated provisions listed in Column A3.
- 4. The penalties shown in Column A5 below include a twenty five percent (25%) discount for **Early Payment** in accordance with Section 5(5)(a) of this By-law that is payable for contraventions of the designated provisions listed in Column A3.
- 5. The penalties shown in column A7 below include a twenty five percent (25%) surcharge for **Late Payment** in accordance with Section 5(5)(c) of this By-law that is payable for contraventions of the designated provisions listed in Column A3.

A 1	A2	А3	A4	A5	A6	A7
5.1			Book totto	Early	Set	Late
Bylaw	Item #	Section	Description	Payment	Penalty	Payment
	1	5(2)	Interfere with Authorized Sign	30.00	40.00	50.00
Parking	2	5(3)	Obstruct Authorized Sign	30.00	40.00	50.00
By-law	3	6(1)(a)	Park facing wrong direction	30.00	40.00	50.00
2019-XX	4	6(1)(b)	Park more than 30cm from curb	30.00	40.00	50.00
	5	6(1)(c)	Fail to park parallel to curb	30.00	40.00	50.00
	6	7(1)(a)	Park within 9m of non-signalized intersection	37.50	50.00	62.50
	7	7(1)(b)	Park within 15m of signalized intersection	37.50	50.00	62.50
	8	7(1)(c)	Exceed posted time	30.00	40.00	50.00
	9	7(1)(d)	Park contrary to traffic control device	30.00	40.00	50.00
	10	7(1)(e)	Park causing obstruction	30.00	40.00	50.00
	11	7(1)(f)	Park between 0200 and 0600 hrs	75.00	100.00	125.00
	12	7(1)(g)	Park on boulevard	37.50	50.00	62.50
	13	7(1)(h)	Park within 3m of hydrant	75.00	100.00	125.00
	14	7(1)(i)	Park within 152m of firefighting apparatus	56.25	75.00	93.75
	15	7(1)(j)	Park within 7m of fire hall entrance – same side	37.50	50.00	62.50
	16	7(1)(k)	Park within 30m of fire hall entrance – opposite side	37.50	50.00	62.50
	17	7(1)(l)	Park on a bridge	37.50	50.00	62.50
	18	7(1)(m)	Park within 6m of bus stop	30.00	40.00	50.00
	19	7(1)(n)	Park in a public laneway	30.00	40.00	50.00
	20	7(1)(o)	Park on a median	37.50	40.00	50.00
	21	7(1)(p)	Double park	37.50	50.00	62.50
	22	7(1)(q)	Park within turning circle	30.00	40.00	50.00
	23	7(1)(r)	Park displaying vehicle for sale	30.00	40.00	50.00
	24	7(1)(s)	Park without valid insurance	30.00	40.00	50.00
	25	7(1)(t)	Parked while washing or repairing vehicle	30.00	40.00	50.00
	26	7(1)(u)	Exceed 3 consecutive hours	30.00	40.00	50.00
	27	7(1)(v)	Park within 0.6m of driveway	37.50	50.00	62.50
	28	7(1)(w)	Park obstructing previously parked vehicle	30.00	40.00	50.00
	29	7(1)(x)	Park on narrow roadway	30.00	40.00	50.00
	30	7(1)(y)	Park alongside railway tracks	30.00	40.00	50.00
	31	7(1)(z)	Park causing obstruction to building	30.00	40.00	50.00
	32	7(1)(aa)	Park within 15m of Authorized Sign intersection	30.00	40.00	50.00
	33	7(1)(bb)	Park within 30m of traffic signal intersection	37.50	50.00	62.50
	34	7(1)(cc)	Park within a turning basin	30.00	40.00	50.00
	35	7(1)(dd)	Interfere with funeral procession	30.00	40.00	50.00
	36	7(1)(ee)	Park within 15m of dead-end roadway	30.00	40.00	50.00
	37	7(1)(ff)	Park within 3m of walkway	30.00	40.00	50.00
	38	7(1)(gg)	Park within Unauthorized Area	75.00	100.00	125.00

A1	A2	А3	A4	A5	A6	A7
Bylaw	Item #	Section	Description	Early Payment	Set Penalty	Late Payment
	39	7(2)	Park commercial vehicle on street	41.25	55.00	68.75
	40	7(3)	Park trailer on street	41.25	55.00	68.75
Parking	41	7(4)(a)	Park within 15m of crosswalk – same side	37.50	50.00	62.50
By-law	42	7(4)(b)	Park within 30m of crosswalk – opposite side	37.50	50.00	62.50
2019-XX	43	7(5)(a)	Unauthorized parking on private property	30.00	40.00	50.00
	44	7(5)(b)	Unauthorized parking on Town property	30.00	40.00	50.00
	45	7(5)(c)	Park during restricted time	30.00	40.00	50.00
	46	8(1)(a)	Stop within intersection	37.50	50.00	62.50
	47	8(1)(b)	Stop within 9m of pedestrian crossover	37.50	50.00	62.50
	48	8(1)(c)	Stop within 9m of School Crossing Guard	37.50	50.00	62.50
	49	8(1)(d)	Stop causing obstruction	37.50	50.00	62.50
	50	8(1)(e)	Stop contrary to traffic control device	30.00	40.00	50.00
	51	8(1)(f)	Stop parallel to vehicle	30.00	40.00	50.00
	52	8(1)(g)	Stop on a bridge	37.50	50.00	62.50
	53	8(1)(h)	Stop within tunnel	37.50	50.00	62.50
	54	8(1)(i)	Stop obstructing traffic	56.25	75.00	93.75
	55	8(1)(j)	Stop within turning circle	37.50	50.00	62.50
	56	8(1)(k)	Stop within Unauthorized Area	75.00	100.00	125.00
	57	9(3)	Park within fire route	125.00	150.00	175.00
	58	10(1)	Park contrary to No Parking sign	37.50	50.00	62.50
	59	11(1)	Stop contrary to No Stopping sign	37.50	50.00	62.50
	60	13(1)(a)	Park contrary to municipal parking area	30.00	40.00	50.00
	61	13(1)(b)	Park in more than one space	30.00	40.00	50.00
	62	13(1)(c)	Unauthorized parking in municipal parking area	30.00	40.00	50.00
	63	14(1)(a)	Failure to display accessible permit	300.00	300.00	300.00
	64	14(1)(b)	Unauthorized use of accessible permit	300.00	300.00	300.00
	65	17(2)	Obstruct a Municipal Enforcement Officer	75.00	100.00	125.00

Schedule "B"

Administrative Monetary Penalty System By-law Administrative Fees

1. The table below lists the **Administrative Fees** as defined in Section 2 of this By-law.

Administrative Fee Description	Fee Amount
Adjudication Fee	\$25.00
Fee – Hearing No-Show	\$100.00
Fee – MTO Plate Denial	\$20.00
Fee – MTO Search	\$10.00
Fee – Screening No-Show	\$50.00

Note: Fees listed in Schedule "B" to this By-law will be subject to Harmonized Sales Tax (H.S.T.) where applicable.