

Royal Gazette

Part II Regulations under the Regulations Act

Printed by the Queen's Printer

Halifax, Nova Scotia

Vol. 24, No. 1

January 14, 2000

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N.S. Reg. 1/2000

Made: December 23, 1999

Filed: January 4, 1999

Sales Tax Act Regulations

Order in Council 1999-646 made December 23, 1999
Amendment to regulations made by the Governor in Council
pursuant to Sections 27 and 92 of the *Revenue Act*
and Section 13 of the *Sales Tax Act*

The Governor in Council on the report and recommendation of the Minister of Finance dated December 2, 1999, pursuant to Sections 27 and 92 of Chapter 17 of the Acts of 1995-96, the *Revenue Act*, and Section 13 of Chapter 31 of the Acts of 1996, the *Sales Tax Act*, is pleased to amend the Sales Tax Act Regulations made by Order in Council 97-208 dated April 1, 1997, in the manner set forth in Schedule "A" attached to and forming part of the report and recommendation, effective on, from and after December 23, 1999.

Schedule "A"

Amendments to the *Sales Tax Act Regulations* made by the Governor in Council pursuant to Sections 27 and 92 of Chapter 17 of the Acts of 1995-96, the *Revenue Act* and pursuant to Section 13 of Chapter 31 of the Acts of 1996, the *Sales Tax Act*

- 1 Sections 4 and 5 of the *Sales Tax Act Regulations* made by the Governor in Council by Order in Council 97-208 dated April 1, 1997, are repealed and the following Sections substituted:
 - 4 In this Part, "billing period", in respect of a lease of property or in respect of property or a service provided or made available on a continuous basis, means a period to which a payment for the property or service is attributable and that is the whole or a part of the entire period during which possession or use of the property is provided under the lease or the property or service is provided or made available on a continuous basis, as the case may be.
 - 5 If tangible personal property or a service is provided or made available to a person on a continuous basis by means of a wire, pipeline or other conduit during one or more billing periods and any of the billing periods end after March, 1997, health services tax in respect of the property or service shall apply to the total of all amounts, each of which is calculated for a billing period, by the following formula:

$$\frac{DB}{TD} \times TP$$

where,

DB is the number of days in the billing period that are before April, 1997,
 TD is the total number of days in the billing period, and
 TP is the payment attributable to that billing period.

2 Subsection 6(1) of the regulations is repealed and the following subsection substituted:

6 (1) If a person acquires from a supplier tangible personal property for a period by way of lease, as defined in clause 13(e) of the *Revenue Act*, health services tax shall apply to that portion of the total payment for the property that is calculated by the following formula:

$$\frac{DB}{TD} \times TP$$

where DB is,

- (a) if there is a billing period under the lease that begins before April, 1997, and ends before April 30, 1997, and no invoice is issued that includes both payment for the lease of the property and payment for any services in respect of the property provided or made available for that billing period, the total of the number of days in the leasing period that are before that billing period and the number of days in that billing period; or
- (b) in any other case, the number of days in the leasing period that are before April, 1997,

TD is the total number of days in the leasing period, and
 TP is the total payment for the property.

3 Clause 7(b) of the regulations is repealed and the following clause substituted:

- (b) exchanged before August, 1997, for other tangible personal property, the consideration for which is at least equal to the consideration for the property acquired before April, 1997, there shall not be a health services tax refund; and

4 Section 8 of the regulations is repealed and the following Section substituted:

- 8 (1) In this Section and in clause 13(1)(d) of the *Sales Tax Act*,
- (a) “federal minister” means the minister of the government of Canada who is responsible for the administration and enforcement of Part IX of the *Excise Tax Act* (Canada);
 - (b) “person” has the meaning assigned to it under subsection 123(1) of the *Excise Tax Act* (Canada);

- (c) “printed book” has the meaning assigned to it under subsection 259.1(1) of the *Excise Tax Act* (Canada) and includes an update of a printed book, an audio recording, all or substantially all of which is a spoken reading of a printed book, and a bound or unbound printed version of scripture of any religion;
 - (d) “purchaser”, in respect of property, includes
 - (i) a person who receives delivery or possession of the property or brings the property into the Province in circumstances in which tax under section 218.1 or Division IV.1 of Part IX of the *Excise Tax Act* (Canada) is payable by the person in respect of the property, and
 - (ii) a person who imports the property in circumstances in which tax under section 212.1 of the *Excise Tax Act* (Canada) is payable by the person in respect of the property;
 - (e) “supplier” has the meaning assigned to it under subsection 123(1) of the *Excise Tax Act* (Canada);
 - (f) “supply” has the meaning assigned to it under subsection 123(1) of the *Excise Tax Act* (Canada); and
 - (g) “supply made in the Province” means a supply that is deemed under Part IX of the *Excise Tax Act* (Canada) to be made in Nova Scotia.
- (2) Where tax under subsection 165(2) of the *Excise Tax Act* (Canada) is payable by a purchaser in respect of a supply made in the Province of a printed book, the supplier may, on behalf of the Province, pay or credit to the purchaser an amount equal to the tax.
- (3) Where
- (a) tax under section 212.1 of the *Excise Tax Act* (Canada) is payable in respect of an importation of a printed book by a purchaser who is resident in the Province for the purposes of Part IX of the *Excise Tax Act* (Canada); or
 - (b) tax under section 218.1 or Division IV.1 of Part IX of the *Excise Tax Act* (Canada) is payable by a purchaser in respect of a printed book that is delivered, or the physical possession of which is transferred to the purchaser in the Province or that is brought by the purchaser into the Province,
- the federal minister may, on behalf of the government of the Province, pay or credit to the purchaser an amount equal to that tax.

N.S. Reg. 2/2000

Made: December 23, 1999

Filed: January 4, 1999

Revenue Act Regulations

Order in Council 1999-647 made December 23, 1999
Amendment to regulations made by the Governor in Council
pursuant to Section 92
of the *Revenue Act*

The Governor in Council on the report and recommendation of the Minister of Finance dated December 14, 1999, pursuant to Section 92 of Chapter 17 of the Acts of 1995-96, the *Revenue Act*, is pleased to amend the Revenue Act Regulations made by Order in Council 96-230 dated March 29, 1996, in the manner set forth in Schedule "A" attached to and forming part of the report and recommendation, effective on, from and after December 23, 1999.

Schedule "A"

**Amendments to the *Revenue Act Regulations* made by the
Governor in Council pursuant to Section 92 of
Chapter 17 of the Acts of 1995-96, the *Revenue Act***

Section 65A of the *Revenue Act Regulations* made by the Governor in Council by Order in Council 96-230 dated March 29, 1996, is amended by

- (a) repealing clause (1)(a) and substituting the following clause:
 - (a) "qualifying addition" means an addition to a multiple unit residential complex other than an addition in which a residential unit was occupied by an individual as a place of residence or lodging after the construction of the addition was substantially completed or substantially all of the units in the complex were so occupied and before April 1, 1997;
- (b) repealing paragraph (1)(b)(iv)(A) and substituting the following paragraph:
 - (A) a residential condominium unit that was occupied by an individual as a place of residence or lodging after the construction or substantial renovation of the complex began and before April 1, 1997, or where tax is not payable under subsection 165(2) of the *Excise Tax Act* (Canada) in respect of a supply of the unit because of subsection 351(3) of that Act,

- (c) striking out the first 6 lines of clause (1)(c) and substituting the following:
- (c) “qualifying residential complex” means a residential complex or a qualifying addition, including a residential unit, a single unit residential complex, a condominium complex and a multiple unit residential complex, the construction or substantial renovation of which began before April 1, 1997, other than
- (d) repealing subclauses (1)(c)(iii) to (v) and substituting the following subclauses:
- (iii) a single unit residential complex that was occupied by an individual as a place of residence or lodging after the construction or substantial renovation of the complex was substantially completed and before April 1, 1997,
- (iv) a residential condominium unit,
- (v) a multiple unit residential complex in which a residential unit was occupied by an individual as a place of residence or lodging after the construction or substantial renovation of the complex was substantially completed or substantially all of the units in the complex were so occupied and before April 1, 1997, and
- (vi) a residential complex where tax is not payable under subsection 165(2) of the *Excise Tax Act* (Canada) in respect of a supply of the complex because of subsection 351(1) or (5) of that Act or in respect of a supply of services relating to the construction or substantial renovation of the complex because of subsection 351(7) or (8) of that Act; and
- (e) repealing subsections (5) to (7) and substituting the following subsections:
- (5) If a homeowner's health services tax rebate has been paid in respect of a qualifying residential complex, the transitional rebate under this Section, if applicable, will be limited to the amount, if any, by which the transitional rebate as otherwise determined under this Section exceeds the amount calculated for the homeowner's health services tax rebate.
- (6) Where, immediately before April 1, 1997,
- (a) a builder of a qualifying residential complex, other than a qualifying addition, owned or had possession of the complex and had not transferred ownership or possession of the complex under an agreement of purchase and sale to a person who was not a builder of the complex; or

- (b) a builder of a qualifying addition owned or had possession of the addition and had neither transferred possession of the addition or any residential unit in the addition under a lease, licence or similar arrangement nor transferred ownership or possession of the addition or complex under an agreement of purchase and sale to any person who was not a builder of the addition,

the Minister shall pay a transitional rebate to the builder or jointly to the purchaser of the qualifying residential complex and the builder, as the case may be, equal to the amount determined using the formula set out in subsection (7).

- (7) The formula for calculating the transitional rebate referred to in subsection (6) is as follows:

$$A \times B \times C$$

where,

A is \$50,

B is the number of square metres of qualifying interior floor space in the qualifying residential complex, and

C is

- (a) 50%, where the construction or substantial renovation of the qualifying residential complex or the construction of the qualifying addition, as the case may be, was, on April 1, 1997, not less than 25% completed and not more than 50% completed,
- (b) 75%, where the construction or substantial renovation of the qualifying residential complex or the construction of the qualifying addition, as the case may be, was, on April 1, 1997, more than 50% completed and less than 90% completed, or
- (c) 90%, where the construction or substantial renovation of the qualifying residential complex or the construction of the qualifying addition, as the case may be, was, on April 1, 1997, not less than 90% completed.
- (8) Despite subsection (6), a transitional rebate shall not be paid in respect of a qualifying residential complex if any of subsections 191(1) to (4) of the *Excise Tax Act* (Canada) do not apply to the builder of the complex because of subsection 191(5), (6) or (6.1) of that Act.

- (9)** Despite subsections (3), (4) and (6), a transitional rebate in respect of a qualifying residential complex shall not be paid to a builder of the complex if a transitional rebate in respect of the complex was paid to another builder of the complex entitled to the transitional rebate.
- (10)** Transitional rebate applications must be filed with Revenue Canada before January 1, 1998.

N.S. Reg. 3/2000

Made: December 23, 1999

Filed: January 4, 1999

Revenue Act Regulations

Order in Council 1999-648 made December 23, 1999
Amendment to regulations made by the Governor in Council
pursuant to Sections 12, 43 and 92
of the *Revenue Act*

The Governor in Council on the report and recommendation of the Minister of Finance dated December 14, 1999, pursuant to Sections 12, 43 and 92 of Chapter 17 of the Acts of 1995-96, the *Revenue Act*, is pleased to amend the Revenue Act Regulations made by Order in Council 96-230 dated March 29, 1996, in the manner set forth in Schedule "A" attached to and forming part of the report and recommendation, effective on, from and after December 23, 1999.

Schedule "A"

Amendments to the *Revenue Act Regulations* made by the Governor in Council pursuant to Sections 12, 43 and 92 of Chapter 17 of the Acts of 1995-96, the *Revenue Act*

- 1 Subsection 10(1) of the *Revenue Act Regulations* made by the Governor in Council by Order in Council 96-230 dated March 29, 1996, is amended by
 - (a) repealing clause (b);
 - (b) adding the following clause immediately after clause (a):
 - (b) "Consumer's Exemption Permit" permitting the holder to acquire marked gasoline or marked diesel oil for the purposes described in subsection 22(2);
- 2 Section 10 of the regulations is further amended by adding the following subsection immediately after subsection (1):
 - (1A) A permit issued pursuant to subsection (1) expires at the end of the 36 month period immediately following the date the permit is issued or renewed by the Commissioner.
- 3 Subsection 27(8) of the regulations is repealed and the following subsection substituted:
 - (8) No person shall purchase, store, possess or use marked gasoline or marked diesel oil for a purpose listed in subsection 22(2) unless that person holds a Consumer's Exemption Permit.

- 4 Section 73 of the regulations is amended by adding the following subsections immediately after subsection (1):
- (1A) A retail vendor's permit expires at the end of the 36 month period immediately following the date the retail vendor's permit is issued or renewed by the Commissioner.
 - (1B) The Commissioner may attach conditions or restrictions to a retail vendor's permit issued pursuant to subsection (1).
- 5 Subsection 73(2) of the regulations is amended by adding “, who fails to comply with any condition or restriction stipulated by the Commissioner pursuant to subsection (1B)” immediately following “pursuant to the Act or these regulations”.
- 6 Section 74 of the regulations is amended by adding the following subsection immediately after subsection (2):
- Conditions or restrictions**
- (2A) The Commissioner may attach conditions or restrictions to a wholesale vendor's permit issued pursuant to subsection (1).
- 7 Subsection 74(3) of the regulations is amended by adding “, fails to comply with any conditions or restrictions stipulated by the Commissioner pursuant to subsection (2A)” immediately following “pursuant to the Act or these regulations”.

N.S. Reg. 4/2000

Made: December 23, 1999

Filed: January 4, 1999

Health Services Tax and Theatres and Amusement Taxes
Suspension Regulations

Order in Council 1999-649 made December 23, 1999
Amendment to regulations made by the Governor in Council
pursuant to Section 13
of the *Sales Tax Act*

The Governor in Council on the report and recommendation of the Minister of Finance dated December 14, 1999, pursuant to Section 13 of Chapter 31 of the Acts of 1996, the *Sales Tax Act*, is pleased to amend the Health Services Tax and Theatres and Amusements Taxes Suspension Regulations made by Order in Council 97-209 dated April 1, 1997, in the manner set forth in Schedule "A" attached to and forming part of the report and recommendation, effective on, from and after December 23, 1999.

Schedule "A"

**Amendments to the *Health Services Tax*
and Theatres and Amusements Taxes Suspension Regulations
made by the Governor in Council pursuant to Section 13 of Chapter 31
of the Acts of 1996, the *Sales Tax Act***

Section 3 of the *Health Services Tax and Theatres and Amusements Taxes Suspension Regulations* made by the Governor in Council by Order in Council 97-209 dated April 1, 1997, is amended by renumbering subsection (2) as subsection (3) and adding the following subsection immediately after subsection (1):

- (2) Subsection (1) does not apply to admissions to, or rights to attendance at, a dinner, ball, concert, show or like event where any admission to, or right to attendance at, the event was sold before October 24, 1996.

N.S. Reg. 5/2000

Made: December 23, 1999

Filed: January 4, 1999

Definition of “Structure” Regulations

Order in Council 1999-660 made December 23, 1999

Regulation made by the Governor in Council

pursuant to Section 179

of the *Assessment Act*

The Governor in Council on the report and recommendation of the Minister of Housing and Municipal Affairs dated December 16, 1999, pursuant to Section 179 of Chapter 23 of the Revised Statutes of Nova Scotia, 1989, the *Assessment Act*, is pleased to make the regulation referred to in Schedule “A” attached to and forming part of the report and recommendation.

Schedule “A”

Regulation made by the Governor in Council pursuant to Section 179 of Chapter 23 of the Revised Statutes of Nova Scotia, 1989 the *Assessment Act*

For the purposes of subsection 2(a)(v) and clause 11(1)(b) of the *Assessment Act*, “structure” includes an article which is affixed to or permanently resting upon land or buildings and which enhances the value of the land or buildings or improves their usefulness for the purposes for which they are used, and without limiting the generality of the foregoing it is also intended to include a pipeline, a slug catcher, and all attachments necessary to operate a pipeline.