



Part II Regulations under the Regulations Act

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N.S. Reg. 110/2002

Made: August 29, 2002

Filed: August 30, 2002

Manufacturing and Processing Investment Tax Credit Regulations

Order in Council 2002-390 made August 29, 2002
Amendment to regulations made by the Governor in Council
pursuant to subsection 49(10) of the *Income Tax Act*

The Governor in Council on the report and recommendation of the Minister of Finance dated July 30, 2002, and pursuant to subsection 49(10) of Chapter 217 of the Revised Statutes of Nova Scotia, 1989, the *Income Tax Act*, is pleased to amend the *Manufacturing and Processing Investment Tax Credit Regulations* made by the Governor in Council by Order in Council 2000-631 dated December 14, 2000, in the manner set forth in Schedule "A" attached to and forming part of the report and recommendation, effective on and after August 29, 2002.

Schedule "A"

Amendments to the *Manufacturing and Processing Investment Tax Credit Regulations* made by the Governor in Council pursuant to subsection 49(10) of Chapter 217 of the Revised Statutes of Nova Scotia, 1989, the *Income Tax Act*

The *Manufacturing and Processing Investment Tax Credit Regulations* made by the Governor in Council by Order in Council 2000-631 dated December 14, 2000, are amended by adding the following Section immediately after Section 2:

- 3 (1) For the purposes of Section 49 of the Act, where a taxpayer has, prior to January 1, 2003, incurred a capital cost in respect of a qualified property pursuant to a written agreement entered into prior to January 1, 2003, obligating the taxpayer to acquire the qualified property, the following rules apply for the purpose of determining the eligible investment tax credit:
- where the expected total capital cost for the acquisition of the qualified property is evidenced in writing under the terms of the agreement and where more than 50% of the expected total capital cost of the qualified property is incurred before January 1, 2003, the qualified property shall be deemed to have been acquired prior to January 1, 2003;
 - where the expected total capital cost for the acquisition of the qualified property is evidenced in writing under the terms of the agreement and where 50% or less of the expected total capital cost of the qualified property is incurred before January 1, 2003, that part of the capital cost that is 50% or less shall be deemed to have been acquired prior to January 1, 2003.
- (2) For the purposes of subsection (1), an expenditure made by a taxpayer in respect of a qualified property for which less than 100% of the total capital cost is incurred before January 1, 2003, shall be deemed not to have been made before the property is considered to have become available for use by the taxpayer as determined under subsections 13(27) and (28) of the Federal Act but without reference to clauses 13(27)(c) and (28)(d).

N.S. Reg. 111/2002
Made: August 29, 2002
Filed: August 30, 2002
Proclamation, S. 26, S.N.S. 2002, c. 8

Order in Council 2002-390 made August 29, 2002
Proclamation made by the Governor in Council
pursuant to Section 26
of the *Guardianship Act*

The Governor in Council on the report and recommendation of the Minister of Justice dated July 26, 2002, and pursuant to Section 26 of Chapter 8 of the Acts of 2002, the *Guardianship Act*, is pleased to order and declare by proclamation that Chapter 8 of the Acts of 2002, the *Guardianship Act*, come into force on and not before August 29, 2002.

PROVINCE OF NOVA SCOTIA Sgd: *Myra A. Freeman*

G/S ELIZABETH THE SECOND, by the Grace of God, of the United Kingdom, Canada and Her Other Realms and Territories, Queen, Head of the Commonwealth, Defender of the Faith.

TO ALL TO WHOM THESE PRESENTS SHALL COME, OR WHOM THE SAME MAY IN ANY WISE CONCERN,
GREETING:

A PROCLAMATION

WHEREAS in and by Section 26 of Chapter 8 of the Acts of 2002, the *Guardianship Act*, it is enacted as follows:

26 This Act comes into force on such day as the Governor in Council orders and declares by proclamation.

AND WHEREAS it is deemed expedient that Chapter 8 of the Acts of 2002, the *Guardianship Act*, come into force on August 29, 2002;

NOW KNOW YE THAT WE, by and with the advice of the Executive Council of Nova Scotia, do by this Our Proclamation order and declare that Chapter 8 of the Acts of 2002, the *Guardianship Act*, come into force on August 29, 2002, of which all persons concerned are to take notice and govern themselves accordingly.

IN TESTIMONY WHEREOF We have caused these our Letters to be made Patent and the Great Seal of Nova Scotia to be hereunto affixed.

WITNESS, Our Trusty and Well Beloved Her Honour the Honourable Myra A. Freeman,
Lieutenant Governor of the Province of Nova Scotia.

AT Our Government House in the Halifax Regional Municipality, this 29th day of August, in the year of Our Lord two thousand and two and in the fifty-first year of Our Reign.

BY COMMAND:

Sgd: *Michael G. Baker*
Provincial Secretary
Minister of Justice and Attorney General

N.S. Reg. 112/2002

Made: August 29, 2002

Filed: August 30, 2002

District Health Authorities General Regulations

Order in Council 2002-396 made August 29, 2002

Amendment to regulations made by the Governor in Council

pursuant to Section 84

of the *Health Authorities Act*

The Governor in Council on the report and recommendation of the Minister of Health dated June 25, 2002, and pursuant to Section 84 of Chapter 6 of the Acts of 2000, the *Health Authorities Act*, is pleased to amend the *District Health Authorities General Regulations* made by the Governor in Council by Order in Council 2000-565 dated November 9, 2000, by striking out "District" in clauses 4(d) and (f), effective on and after August 29, 2002.