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In force date of regulations: As of March 4, 2005*, the date a regulation comes into force is determined by subsection 3(6) of the *Regulations Act*. The date a regulation is made, the date a regulation is approved, the date a regulation is filed and any date specified in a regulation are important to determine when the regulation is in force.

*Date that subsections 3(6) and (7) and Sections 11 and 13 of the *Regulations Act* and amendments to the *Regulations Act* made by Chapter 46 of the Acts of 2004 were proclaimed in force.

N.S. Reg. 5/2019

Made: December 30, 2018

Filed: January 10, 2019

Summary Offence Tickets Regulations—amendment

Order dated December 30, 2018

Amendment to regulations made by the Attorney General and Minister of Justice pursuant to Section 8 of the *Summary Proceedings Act***Order****Made under Section 8 of Chapter 450
of the Revised Statutes of Nova Scotia, 1989,
the *Summary Proceedings Act***

I, Mark Furey, Attorney General and Minister of Justice for the Province of Nova Scotia, pursuant to Section 8 of Chapter 450 of the Revised Statutes of Nova Scotia, 1989, the *Summary Proceedings Act*, hereby amend Schedule 4A to the *Summary Offence Tickets Regulations*, N.S. Reg. 281/2011, made by order of the Attorney General and Minister of Justice dated October 4, 2011, in the manner set forth in the attached Schedule “A”.

This Order is effective on and after the date it is made.

Dated and made December 30, 2018, at Halifax, Halifax Regional Municipality, Province of Nova Scotia.

sgd: *Mark Furey*

Honourable Mark Furey

Attorney General and Minister of Justice

Schedule “A”**Amendment to the *Summary Offence Tickets Regulations*
made by the Attorney General and Minister of Justice pursuant to
Section 8 of Chapter 450 of the Revised Statutes of Nova Scotia, 1989,
the *Summary Proceedings Act***

Schedule 4A to the *Summary Offence Tickets Regulations*, N.S. Reg. 281/2011, made by order of the Attorney General and Minister of Justice dated October 4, 2011, is amended under the heading “Off-highway Vehicle Pilot Project Regulations” by striking out “8” in item 3 and substituting “9”.

N.S. Reg. 6/2019

Made: December 12, 2018

Filed: January 10, 2019

Off-highway Vehicles Trail Designation

Order dated December 12, 2018

Designation made by the Minister of Lands and Forestry
pursuant to subsection 12D(1) of the *Off-highway Vehicles Act***In the matter of Subsection 12D(1) of Chapter 323
of the Revised Statutes of Nova Scotia, 1989,
the *Off-highway Vehicles Act*****-and-****In the matter of Section 4 of the
Off-highway Vehicles Designated Trails and Trail Permits Regulations
made under Section 25 of the *Off-highway Vehicles Act*****-and-****In the matter of the designation of portions of public highways as off-highway vehicle trails
for the purpose of the *Off-highway Vehicle Pilot Project Regulations*
made under the *Motor Vehicle Act*****Order**

I, Iain Rankin, Minister of Lands and Forestry for the Province of Nova Scotia, pursuant to subsection 12D(1) of Chapter 323 of the Revised Statutes of Nova Scotia, 1989, the *Off-highway Vehicles Act* (the “Act”) and in accordance with Section 4 of the *Off-highway Vehicles Designated Trails and Trail Permits Regulations* made under the Act, hereby designate a portion of the public highway located on land owned by Her Majesty the Queen in Right of the Province of Nova Scotia, under the administration and control of the Minister of Transportation and Infrastructure Renewal, at the location in the Province of Nova Scotia shown in bold line on the map attached as Schedule “G”, filed at the Department of Lands and Forestry, as an off-highway vehicle trail for the purpose of the *Off-highway Vehicle Pilot Project Regulations* made under the *Motor Vehicle Act*.

This designation is effective on the date that it is signed and expires on October 1, 2021, unless the designation is revoked at an earlier time.

Dated and made December 12, 2018, at Halifax Regional Municipality, Province of Nova Scotia.

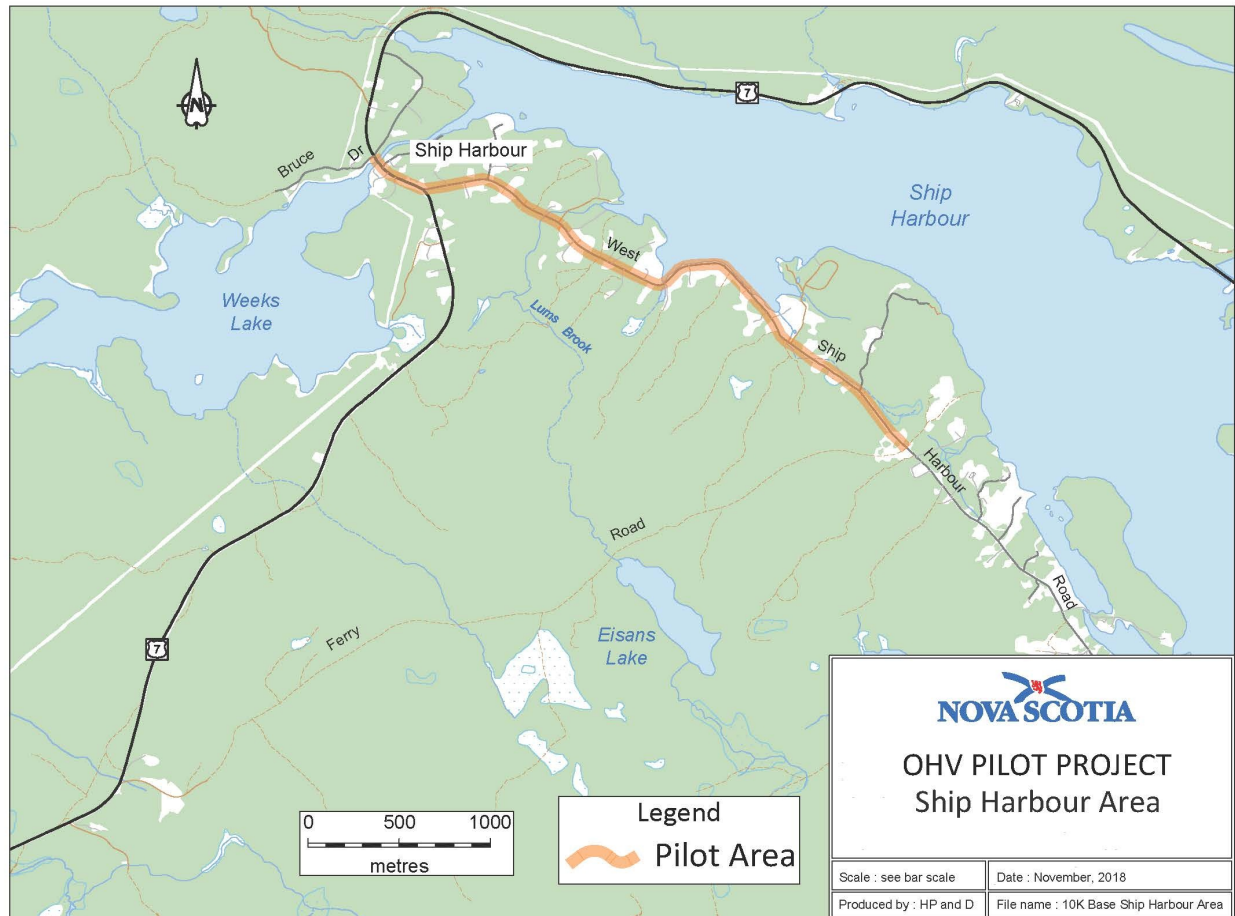
sgd: *Iain Rankin*

Honourable Iain Rankin

Minister of Lands and Forestry

Schedule G**Ship Harbour Area**

Trail begins at the location where Ferry Road (K-class road) intersects with West Ship Harbour Road at coordinates East 511962, North 4960235. Then 3300 m in a northwesterly direction along West Ship Harbour Road and Trunk 7. Then 340 m northwesterly along Trunk 7 to the intersection of Truck 7 and Bruce Drive (a private lane) at coordinates East 509010, North 4961793.



N.S. Reg. 7/2019

Made: January 10, 2019

Filed: January 11, 2019

Prescribed Petroleum Products Prices

Order dated January 10, 2019
made by the Nova Scotia Utility and Review Board
pursuant to Section 14 of the *Petroleum Products Pricing Act*
and Sections 16 to 19 of the *Petroleum Products Pricing Regulations*

Order**M09041****In the matter of the *Petroleum Products Pricing Act*****- and -**

**In the matter of prescribing prices for petroleum products
pursuant to Section 14 of the *Petroleum Products Pricing Act* and
Sections 16 to 19 of the *Petroleum Products Pricing Regulations***

Before: Steven Murphy, MBA, P. Eng., Member

Whereas the purpose of the *Petroleum Products Pricing Regulations* is to ensure just and reasonable prices for specified petroleum products taking into consideration the objectives of preserving the availability of such products in rural areas, stabilizing prices of such products and minimizing the variances in prices of such products across the Province;

And whereas the Nova Scotia Utility and Review Board (Board) considered the manner in which it would proceed to set petroleum product prices in its decision, 2006 NSUARB 108, issued on October 16, 2006;

And whereas the Board revised the wholesale margin effective January 4, 2013, in its decision, 2012 NSUARB 213, issued on December 12, 2012;

And whereas the Board revised the retail margin and the transportation allowance effective October 28, 2016, in its decision, 2016 NSUARB 168, issued on September 26, 2016;

And whereas the average of the average of the daily high and low reported product prices (in Canadian cents) for the week ended January 9, 2019, are:

Grade 1 Regular gasoline	48.15¢ per litre
Ultra-low-sulfur diesel oil	63.36¢ per litre

Now therefore the Board prescribes the benchmark prices for petroleum products to be:

Gasoline:	
Grade 1	48.15¢ per litre
Grade 2	51.15¢ per litre
Grade 3	54.15¢ per litre
Ultra-low-sulfur diesel oil	63.36¢ per litre

And now therefore the Board has determined, based on historical data regarding price changes and to achieve revenue neutrality, it is appropriate to apply, and the Board so orders, forward averaging corrections of:

Gasoline:	minus 0.80¢ per litre
Ultra-low-sulfur diesel oil:	minus 0.50¢ per litre

And whereas a winter blending adjustment of plus 6.38¢ per litre is required for ultra-low-sulfur diesel oil;

And now therefore the Board prescribes the prices for petroleum products as set forth in Schedule “A” effective on and after 12:01 a.m., January 11, 2019.

Dated at Halifax, Nova Scotia, this 10th day of January, 2019.

sgd: *Bruce A. Kiley*
Clerk of the Board

Schedule "A"

**Prices Prescribed for Petroleum Products
under the *Petroleum Products Pricing Act* and the
Petroleum Products Pricing Regulations
effective on and after 12:01 a.m. on January 11, 2019**

Nova Scotia Petroleum Price Schedule								
Petroleum Prices in Cents/Litre					Self-Service Pump Prices		Full-Service Pump Prices	
					(Pump Prices includes 15% HST)			
	Base Wholesale Price	Fed. Excise Tax	Prov. Tax	Wholesale Selling Price	Min	Max	Min	Max
Zone 1								
Regular Unleaded	55.54	10.0	15.5	81.04	99.1	101.2	99.1	999.9
Mid-Grade Unleaded	58.54	10.0	15.5	84.04	102.5	104.7	102.5	999.9
Premium Unleaded	61.54	10.0	15.5	87.04	106.0	108.1	106.0	999.9
Ultra-Low-Sulfur Diesel	77.69	4.0	15.4	97.09	117.5	119.7	117.5	999.9
Zone 2								
Regular Unleaded	56.04	10.0	15.5	81.54	99.6	101.8	99.6	999.9
Mid-Grade Unleaded	59.04	10.0	15.5	84.54	103.1	105.3	103.1	999.9
Premium Unleaded	62.04	10.0	15.5	87.54	106.5	108.7	106.5	999.9
Ultra-Low-Sulfur Diesel	78.19	4.0	15.4	97.59	118.1	120.3	118.1	999.9
Zone 3								
Regular Unleaded	56.44	10.0	15.5	81.94	100.1	102.3	100.1	999.9
Mid-Grade Unleaded	59.44	10.0	15.5	84.94	103.5	105.7	103.5	999.9
Premium Unleaded	62.44	10.0	15.5	87.94	107.0	109.2	107.0	999.9
Ultra-Low-Sulfur Diesel	78.59	4.0	15.4	97.99	118.6	120.7	118.6	999.9
Zone 4								
Regular Unleaded	56.54	10.0	15.5	82.04	100.2	102.4	100.2	999.9
Mid-Grade Unleaded	59.54	10.0	15.5	85.04	103.7	105.8	103.7	999.9
Premium Unleaded	62.54	10.0	15.5	88.04	107.1	109.3	107.1	999.9
Ultra-Low-Sulfur Diesel	78.69	4.0	15.4	98.09	118.7	120.9	118.7	999.9
Zone 5								
Regular Unleaded	56.54	10.0	15.5	82.04	100.2	102.4	100.2	999.9
Mid-Grade Unleaded	59.54	10.0	15.5	85.04	103.7	105.8	103.7	999.9
Premium Unleaded	62.54	10.0	15.5	88.04	107.1	109.3	107.1	999.9
Ultra-Low-Sulfur Diesel	78.69	4.0	15.4	98.09	118.7	120.9	118.7	999.9
Zone 6								
Regular Unleaded	57.24	10.0	15.5	82.74	101.0	103.2	101.0	999.9
Mid-Grade Unleaded	60.24	10.0	15.5	85.74	104.5	106.7	104.5	999.9
Premium Unleaded	63.24	10.0	15.5	88.74	107.9	110.1	107.9	999.9
Ultra-Low-Sulfur Diesel	79.39	4.0	15.4	98.79	119.5	121.7	119.5	999.9

N.S. Reg. 8/2019

Made: January 15, 2019

Filed: January 15, 2019

Solid Waste-Resource Management Regulations—amendment

Order in Council 2019-2 dated January 15, 2019
Amendment to regulations made by the Governor in Council
pursuant to Section 102 of the *Environment Act*

The Governor in Council on the report and recommendation of the Minister of Environment dated November 29, 2018, and pursuant to Section 102 of Chapter 1 of the Acts of 1994-95, the *Environment Act*, is pleased to amend the *Solid Waste-Resource Management Regulations*, N.S. Reg. 25/1996, made by the Governor in Council by Order in Council 96-79 dated February 6, 1996, to remove the ban on acceptance of designated materials at thermal treatment facilities and to clarify that “waste diversion” includes energy recovery, in the manner set forth in Schedule “A” attached to and forming part of the report and recommendation, effective on and after January 15, 2019.

Schedule “A”

**Amendment to the *Solid Waste-Resource Management Regulations*
made by the Governor in Council under Section 102
of Chapter 1 of the Acts of 1994-95,
the *Environment Act***

- 1 Section 2 of the *Solid Waste-Resource Management Regulations*, N.S. Reg. 25/1996, made by the Governor in Council by Order in Council 96-79 dated February 6, 1996, is amended by
 - (a) adding the following definition where it belongs in alphabetical order:

“energy recovery” means the extraction or production of energy, including fuels, from municipal solid waste and construction and demolition debris;
 - (b) striking out “recycling or composting” in the definition of “waste diversion” and substituting “recycling, composting or energy recovery”.
- 2 Subsection 3(1) of the regulations is amended by striking out “an Administrator” and substituting “1 or more Administrators”.
- 3 Clause 12(1)(a) of the regulations is amended by striking out “landfills, incinerators and thermal treatment facilities” and substituting “landfills and incinerators”.
- 4 Section 30 of the regulations is amended by striking out “a landfill, incinerator or thermal treatment facility” in subsections (1) and (2) and substituting “a landfill or incinerator”.
- 5 The regulations are further amended by striking out “Landfills, Incinerators and Thermal Treatment Facilities” in the title of Schedule “B” and substituting “Landfills and Incinerators”.

N.S. Reg. 9/2019

Made: January 18, 2019 and January 15, 2019

Filed: January 23, 2019 and January 15, 2019

Insured Dental Services Tariff Regulations—replacement

Ministerial order dated January 18, 2019 and Order in Council 2019-4 dated January 15, 2019

Repeal of regulations and regulations made by the Minister of Health and Wellness and the Governor in Council pursuant to clause 13(1)(c) and subsection 17(2) of the *Health Services and Insurance Act***Order****In the matter of the replacement of the *Insured Dental Services Tariff Regulations*, N.S. Reg. 62/2013, made pursuant to clause 13(1)(c) and subsection 17(2) of the *Health Services Insurance Act*****- and -****In the matter of an increase to the tariff of fees established by the Minister of Health and Wellness pursuant to clause 13(1)(c) of the *Health Services Insurance Act* with respect to dental services**I, Randy Delorey, Minister of Health and Wellness for the Province of Nova Scotia, pursuant to clause 13(1)(c) of Chapter 197 of the Revised Statutes of Nova Scotia, 1989, the *Health Services and Insurance Act*, hereby

- (a) repeal the tariff of fees for insured dental services as established in the *Insured Dental Services Tariff Regulations*, N.S. Reg. 62/2013, made by Order in Council 2013-85 dated March 26, 2013;
- (b) establish a new tariff of fees for insured dental services as set out in the regulations respecting the tariff for insured dental services set forth in the attached Schedule “A”; and
- (c) authorize payments in respect of the new tariff.

This Order is effective on and after the date that the regulations prescribing insured dental services in respect of the tariff set forth in Schedule “A” are made by the Governor in Council.

Dated and made at Halifax, Province of Nova Scotia, 2019-01-18, ~~2018~~.sgd: *Randy Delorey*

Honourable Randy Delorey

Minister of Health and Wellness

O.I.C. 2019-4

The Governor in Council on the report and recommendation of the Minister of Health and Wellness dated November 29, 2018, is pleased

- (a) pursuant to Chapter 197 of the Revised Statutes of Nova Scotia, 1989, the *Health Services and Insurance Act* (the “Act”)
 - (i) to give approval to the Minister of Health and Wellness pursuant to Section 8 of the Act to enter into an agreement with the Nova Scotia Dental Association for a new tariff of fees for insured dental services provided to residents of Nova Scotia and for program changes, in the form set forth in Appendix “I” attached to and forming part of the report and recommendation, effective on April 1, 2018,

- (ii) effective on and after January 15, 2019, pursuant to subsection 17(2) of the Act, to
- (A) repeal the *Insured Dental Services Tariff Regulations*, N.S. Reg. 279/2015 [N.S. Reg. 62/2013], made by the Minister of Health and Wellness and the Governor in Council by Order in Council 2013-85 dated March 26, 2013, and
- (B) make new regulations prescribing insured dental services in accordance with the increased tariff amounts established by the Minister of Health and Wellness pursuant to clause 13(1)(c) of the Act, in the form set forth in Schedule “A” attached to and forming part of the report and recommendation, and
- (iii) effective on and after January 15, 2019, pursuant to clause 13(1)(c) of the Act, to approve the authorization by the Minister of Health and Wellness of payments in respect of the increased tariff amounts referred to in paragraph (ii)(B); and
- (b) pursuant to subsection 4(3) of Chapter 393 of the Revised Statutes of Nova Scotia, 1989, the *Regulations Act*, to dispense with the publication in the *Royal Gazette Part II* of the regulations respecting an insured dental services tariff set forth in the attached Schedule “A” because of length.

[Please note: The regulations referred to in paragraph (a)(ii)(B) of this Order in Council have been filed with the Registrar of Regulations on January 15, 2019, as N.S. Reg. 9/2019. The regulations may be inspected and copies obtained at the Office of the Registrar of Regulations.]

N.S. Reg. 10/2019

Made: January 15, 2019

Filed: January 15, 2019

Proclamation of amendments to Act, S. 3, S.N.S. 2018, c. 16

Order in Council 2019-9 dated January 15, 2019

Proclamation made by the Governor in Council

pursuant to Section 3 of

An Act to Amend Chapter 18 of the Acts of 1998, the Municipal Government Act, Respecting Cape Breton Regional Municipality

The Governor in Council on the report and recommendation of the Minister of Municipal Affairs dated December 11, 2018, and pursuant to Section 3 of Chapter 16 of the Acts of 2018, *An Act to Amend Chapter 18 of the Acts of 1998, the Municipal Government Act, Respecting Cape Breton Regional Municipality*, is pleased to order and declare by proclamation that Chapter 16 of the Acts of 2018, *An Act to Amend Chapter 18 of the Acts of 1998, the Municipal Government Act, Respecting Cape Breton Regional Municipality*, do come into force on and not before January 15, 2019.

PROVINCE OF NOVA SCOTIA

sgd: J. Michael MacDonald

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 3 of Chapter 16 of the Acts of 2018, *An Act to Amend Chapter 18 of the Acts of 1998, the Municipal Government Act, Respecting Cape Breton Regional Municipality*, it is enacted as follows:

- 3 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 16 of the Acts of 2018, *An Act to Amend Chapter 18 of the Acts of 1998, the Municipal Government Act, Respecting Cape Breton Regional Municipality*, do come into force on and not before January 15, 2019;

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 16 of the Acts of 2018, *An Act to Amend Chapter 18 of the Acts of 1998, the Municipal Government Act, Respecting Cape Breton Regional Municipality*, do come into force on and not before January 15, 2019, 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 His Honour the
Honourable J. Michael MacDonald, Administrator of
the Province of Nova Scotia.

AT Our Law Courts in the Halifax Regional
Municipality, this 15th day of January in the year of
Our Lord two thousand and nineteen and in the sixty-
sixth year of Our Reign.

BY COMMAND:

sgd: Honourable Mark Furey
Provincial Secretary
Attorney General and Minister of Justice

N.S. Reg. 11/2019

Made: January 15, 2019

Filed: January 15, 2019

Proclamation of amendments to Act, S. 19, S.N.S. 2017, c. 13–S. 2,
6-8, 11, 13, 17 and 18

Order in Council 2019-10 dated January 15, 2019

Proclamation made by the Governor in Council

pursuant to Section 13 of

*An Act to Amend Chapter 18 of the Acts of 1998, the Municipal Government Act,
and Chapter 39 of the Acts of 2008, the Halifax Regional Municipality Charter*

The Governor in Council on the report and recommendation of the Minister of Municipal Affairs dated December 11, 2018, and pursuant to Section 19 of Chapter 13 of the Acts of 2017, *An Act to Amend Chapter 18 of the Acts of 1998, the Municipal Government Act, and Chapter 39 of the Acts of 2008, the Halifax Regional Municipality Charter*, and subsection 3(7) of Chapter 235 of the Revised Statutes, 1989, the *Interpretation Act*, is pleased to order and declare by proclamation that Sections 2, 6, 7, to the extent that Section 7 enacts Section 408AA of the *Municipal Government Act*, 8, 11, to the extent that Section 11 enacts clauses 520(1)(ca), (cc) and (cd) of the *Municipal Government Act*, 13, 17, and 18, to the extent that Section 18 enacts clauses 383(1)(cc) and (cd) of the *Halifax Regional Municipality Charter*, of Chapter 13 of the Acts of 2017, *An Act to Amend Chapter 18 of the Acts of 1998, the Municipal Government Act, and Chapter 39 of the Acts of 2008, the Halifax Regional Municipality Charter*, do come into force on and not before January 15, 2019.

PROVINCE OF NOVA SCOTIA

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 19 of Chapter 13 of the Acts of 2017, *An Act to Amend Chapter 18 of the Acts of 1998, the Municipal Government Act, and Chapter 39 of the Acts of 2008, the Halifax Regional Municipality Charter* it is enacted as follows:

- 19** Sections 2, 3, 6 to 8, 11, 13, 14, 17 and 18 come into force on such day as the Governor in Council orders and declares by proclamation.

AND WHEREAS it is deemed expedient that Sections 2, 6, 7, to the extent that Section 7 enacts Section 408AA of the *Municipal Government Act*, 8, 11, to the extent that Section 11 enacts clauses 520(1)(ca), (cc) and (cd) of the *Municipal Government Act*, 13, 17, and 18, to the extent that Section 18 enacts clauses 383(1)(cc) and (cd) of the *Halifax Regional Municipality Charter*, of Chapter 13 of the Acts of 2017, *An Act to Amend Chapter 18 of the Acts of 1998, the Municipal Government Act, and Chapter 39 of the Acts of 2008, the Halifax Regional Municipality Charter*, do come into force on and not before January 15, 2019;

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 Sections 2, 6, 7, to the extent that Section 7 enacts Section 408AA of the *Municipal Government Act*, 8, 11, to the extent that Section 11 enacts clauses 520(1)(ca), (cc) and (cd) of the

Municipal Government Act, 13, 17, and 18, to the extent that Section 18 enacts clauses 383(1)(cc) and (cd) of the *Halifax Regional Municipality Charter*, of Chapter 13 of the Acts of 2017, *An Act to Amend Chapter 18 of the Acts of 1998, the Municipal Government Act, and Chapter 39 of the Acts of 2008, the Halifax Regional Municipality Charter*, do come into force on and not before January 15, 2019, 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 His Honour the
Honourable J. Michael MacDonald, Administrator of
the Province of Nova Scotia.

AT Our Law Courts in the Halifax Regional
Municipality, this 15th day of January in the year of
Our Lord two thousand and nineteen and in the sixty-
sixth year of Our Reign.

BY COMMAND:

sgd: Honourable Mark Furey
Provincial Secretary
Attorney General and Minister of Justice

N.S. Reg. 12/2019

Made: January 15, 2019

Filed: January 15, 2019

Definitions of Eligible Municipal Property and Eligible Industrial Property Regulations

Order dated January 15, 2019

Regulations made by the Minister of Municipal Affairs
pursuant to Sections 51B and 71BA of the *Municipal Government Act*

**In the matter of Section 51B and Section 71BA of Chapter 18 of the Acts of 1998,
the *Municipal Government Act***

-and-

**In the matter of regulations prescribing the meaning of
“eligible municipal property” and “eligible industrial property”
made by the Minister of Municipal Affairs
under Section 51B and Section 71BA of the *Municipal Government Act***

Order

I, Chuck Porter, Minister of Municipal Affairs for the Province of Nova Scotia, pursuant to Section 51B and Section 71BA of Chapter 18 of the Acts of 1998, the *Municipal Government Act*, hereby make regulations prescribing the meaning of “eligible municipal property” and “eligible industrial property” in the form set forth in the attached Schedule “A”, effective on and after the date of this Order.

Dated and made January 15, 2019, at Halifax Regional Municipality, Province of Nova Scotia.

sgd: *Chuck Porter*
Honourable Chuck Porter
Minister of Municipal Affairs

Schedule “A”

**Regulations Prescribing Definitions of
“Eligible Municipal Property” and “Eligible Industrial Property”
made by the Minister of Municipal Affairs under Section 51B and Section 71BA of
Chapter 18 of the Acts of 1998, the *Municipal Government Act***

Citation

- 1 These regulations may be cited as the *Definitions of Eligible Municipal Property and Eligible Industrial Property Regulations*.

Definition of eligible municipal property

- 2 For the purposes of Section 51B of the *Municipal Government Act*, “eligible municipal property” means a parcel of land identifiable by 1 of the following parcel identification numbers:

- (a) 15589567;
- (b) 15589575;
- (c) 15589583;
- (d) 15589591;
- (e) 15589609;
- (f) 15589617;
- (g) 15678253;
- (h) 15718976;
- (i) 15878465;
- (j) 15878473;
- (k) 15878481;
- (l) 15878499;
- (m) 15878507;
- (n) 15878903;
- (o) 15883457;
- (p) 15884133.

Definition of eligible industrial property

3 For the purposes of Section 71BA of the *Municipal Government Act*, “eligible industrial property” means a parcel of land identifiable by 1 of the following parcel identification numbers:

- (a) 15589575;
- (b) 15589583;
- (c) 15589591;
- (d) 15589609;
- (e) 15589617;
- (f) 15718976;
- (g) 15878903;
- (h) 15878481;
- (i) 15878465;
- (j) 15878473;
- (k) 15878499;
- (l) 15878507;
- (m) 15883457.

N.S. Reg. 13/2019

Made: January 17, 2019

Filed: January 17, 2019

Innovation Equity Tax Credit Regulations

Order in Council 2019-12 dated January 17, 2019
Regulations made by the Governor in Council
pursuant to Section 37A of the *Income Tax Act*

The Governor in Council on the report and recommendation of the Minister of Finance and Treasury Board dated January 10, 2019, and pursuant to Section 37A of Chapter 217 of the Revised Statutes of Nova Scotia, 1989, the *Income Tax Act*, is pleased to make regulations respecting an innovation equity tax credit, in the form set forth in Schedule “A” attached to and forming part of the report and recommendation, effective on and after January 17, 2019.

Schedule “A”

**Regulations Respecting Innovation Equity Tax Credits
made by the Governor in Council under Section 37A
of Chapter 217 of the Revised Statutes of Nova Scotia, 1989,
the *Income Tax Act***

Citation

1 These regulations may be cited as the *Innovation Equity Tax Credit Regulations*.

Definitions

2 In these regulations,

“Act” means the *Income Tax Act*;

“active business” means any business carried on by a corporation other than the following:

- (i) a business with a principal purpose of deriving income, including dividends, interest and rents, from property and that does not employ more than 5 full-time employees throughout the year,
- (ii) a personal services business as defined in the *Income Tax Act* (Canada);

“application for approval” means an application by a corporation under subsection 37A(2) of the Act to the Minister of Finance and Treasury Board for the Province for approval under subsection 37A(3) of the Act;

“associated corporation” means an associated corporation within the meaning of Section 256 of the *Income Tax Act* (Canada), except that the relevant time for determining the association is the date on which the corporation applies for approval rather than the taxation year of the corporation;

“certificate of registration” means a certificate issued under Section 9 to signify the approval of the corporation;

“full-time contractor” includes a contractor or consultant for a corporation whose only client is the corporation or who provides services to the corporation in excess of 20 hours per week;

“head office” of an eligible corporation means

- (i) the place listed with the Registry of Joint Stock Companies as its registered office, or
- (ii) if a law office is listed as the registered office, the place where the majority of the its employees report to work;

“holding period” means the period prescribed in subsection 4(2) during which an eligible investment must be held by an eligible investor;

“individual” does not include any trust other than a trust that is governed by a registered retirement savings plan, and then only if all of the following are met for the plan:

- (i) the individual makes contributions to the trust and those contributions, and no other funds, can reasonably be considered to have been used by the trust to make an eligible investment, and
- (ii) the annuitant under the plan is the individual or a spouse of the individual;

“NAICS” means the North American Industry Classification System (NAICS) Canada 2017 Version 1.0 published by Statistics Canada, as amended.

Designated person

3 Anything done or required to be done by the Minister of Finance and Treasury Board for the Province under these regulations may also be done by a person designated by the Minister of Finance and Treasury Board for the Province.

Criteria for eligible investments

4 (1) All of the following are the criteria that an investment must satisfy to be an eligible investment:

- (a) it is an investment in an approved corporation, issued as part of a specified issue between the dates set out in subsection 37A(12) of the Act;
- (b) it is fully paid for in cash by an eligible investor;
- (c) it is made in exchange for
 - (i) newly issued common voting shares,
 - (ii) newly issued preferred shares that, by their terms, may not be redeemed before the holding period expires, or
 - (iii) a newly issued convertible debenture that, by its terms, may not be redeemed or repaid before the holding period expires but that may be converted into shares during the holding period if the terms of the shares do not allow them to be redeemed during the 4 years from the date the convertible debenture is issued;
- (d) it is not a replacement investment;
- (e) it is not eligible for another tax credit or deduction allowed under the *Income Tax Act* (Canada) other than a deduction in respect of the registered retirement savings plan;

- (f) it is not an investment that, in the opinion of the Minister of Finance and Treasury Board for the Province, is or will be issued as a result of a transaction or event or a series of transactions or events the main purpose of which is to claim the tax credit under Section 37A of the Act.
- (2) The holding period for an eligible investment is 4 years from the date the eligible investment was made.
- (3) The maximum annual eligible investment is \$250 000.
- (4) In subclause 4(1)(d), “replacement investment” means either of the following:
 - (a) a share purchased as a replacement for another share or debenture of an approved corporation that was previously disposed of by the investor, or
 - (b) a debenture purchased as a replacement for another debenture or share of an approved corporation that was previously disposed of by the investor.

Criteria for eligible investors

5 All of the following are the criteria that an investor must satisfy to be an eligible investor:

- (a) they are at least 19 years of age and a resident of the Province;
- (b) if the investor seeks to invest in a convertible debenture, they are not a director of the approved corporation or a specified shareholder of the corporation as that term is defined in section 248 of the *Income Tax Act* (Canada) but as if the reference to 10% in that definition were read as a reference to 25%.

Criteria for eligible corporations

6 All of the following are the criteria that a corporation must satisfy to be an eligible corporation:

- (a) it is incorporated under the laws of Canada or a province of Canada and is registered to carry on business in the Province;
- (b) it was incorporated within the 10-year period preceding the application date;
- (c) it is a taxable Canadian corporation;
- (d) its head office is located in the Province;
- (e) it has authorized capital consisting of at least 1 class of common voting shares;
- (f) it pays at least 50% of its remuneration to employees or full-time contractors who are residents of the Province and report to or deal with a permanent establishment of the corporation in the Province;
- (g) it has fewer than 100 employees, including employees of associated corporations;
- (h) it has assets of less than \$15 000 000, including assets of associated corporations;
- (i) it uses all, or substantially all, of the fair market value of its property in an active business;
- (j) it is developing or implementing new technologies or applying existing technologies in a new way to create new products, services or processes;

- (k) its principal business does not include any of the following:
 - (i) construction,
 - (ii) developing, leasing or selling real property,
 - (iii) hotel ownership or management,
 - (iv) retail, including food and beverage services,
 - (v) oil or gas exploration, development and production,
 - (vi) film,
 - (vii) digital animation,
 - (viii) digital media,
 - (ix) membership-based recreational activities,
 - (x) financial services,
 - (xi) insurance services;
- (l) it is not a business incorporated for a self-regulated professional practice;
- (m) it is not a business for which, in the opinion of the Minister of Finance and Treasury Board for the Province, public financial support would be contrary to public policy;
- (n) it has not been issued a tax credit certificate under any of the following Sections of the Act:
 - (i) Section 47, respecting film industry tax credits,
 - (ii) Section 47A, respecting digital media tax credits,
 - (iii) Section 47B, respecting digital animation tax credits,
 - (iv) Section 49A, respecting capital investment tax credits;
- (o) it has not been approved for or received a payroll rebate or an innovation rebate from Nova Scotia Business Incorporated;
- (p) it has not been issued a certificate of registration under the *Equity Tax Credit Act* after December 31, 2018.

Criteria for specified issues

- 7 (1) In addition to compliance with the *Securities Act* as required by clause 37A(3)(b) of the Act, all of the following are the criteria to be met for an issue of shares to be a specified issue:
- (a) the minimum number of eligible investors within each specified issue is 3, at least 1 of which is investing in shares that are an eligible investment of the approved corporation;
 - (b) all of the investors are eligible investors making an eligible investment;

- (c) the eligible investments are made between the date the approved corporation's certificate of registration is issued and the date its certificate of registration expires;
 - (d) the minimum amount invested by each eligible investor in exchange for the eligible investment is \$1000;
 - (e) the minimum amount invested within each specified issue is \$10 000;
 - (f) in the opinion of the Minister of Finance and Treasury Board, the issue of the shares or convertible debentures complies with the spirit and intent of the Act and these regulations.
- (2) The aggregate of all amounts raised by an approved corporation and its associated corporations, through all specified issues, may not exceed \$5 000 000.

Application for approval

- 8 (1) A corporation's application for approval must be made before the corporation makes its specified issue.
- (2) A corporation's application for approval must be in a form acceptable to the Minister of Finance and Treasury Board for the Province and include all of the following:
- (a) a copy of its certificate of incorporation;
 - (b) its financial statements for the preceding tax year and for all associated corporations, together with a review engagement report or auditor's report signed by a person who is licensed as a public accountant under an Act of the Province;
 - (c) its income tax return for the preceding tax year and for all associated corporations;
 - (d) a business plan containing at least all of the following information:
 - (i) a summary of its major business activities and major revenue sources,
 - (ii) a statement on how it is developing or implementing new technologies or existing technologies in a new way to create new products, services or processes,
 - (iii) the amount of funds to be raised through the specified issue,
 - (iv) a description on what the funds raised through the specified issue will be used for and the timing for using it,
 - (v) a listing of all of its directors with their names, addresses and background information,
 - (vi) the aggregate amount of all amounts raised by it and its associated corporations through previous specified issues;
 - (e) an up-to-date notarized shareholder register that describes all share transactions since the inception of the eligible corporation;
 - (f) a signed statement from each proposed eligible investor stating all of the following:
 - (i) name,

- (ii) address,
 - (iii) social insurance number,
 - (iv) occupation,
 - (v) relationship to the owner of the eligible corporation,
 - (vi) amount the eligible investor plans to invest;
- (g) a statement signed by 1 of its authorized officers stating that the information contained in the application is true and correct;
- (h) any additional information that the Minister of Finance and Treasury Board for the Province requires to ensure the requirements of the Act and these regulations are met.

Certificate of registration for approved corporation

- 9 (1) Once the Minister of Finance and Treasury Board for the Province has approved an eligible corporation under subsection 37A(3) of the Act, the Minister of Finance and Treasury Board for the Province must issue an approval to the approved corporation in the form of a certificate of registration.
- (2) As of the date a certificate of registration is issued to an approved corporation, the corporation may raise the amount of funds, as stated in the business plan, through a specified issue.
- (3) At the written request of an approved corporation, the Minister of Finance and Treasury Board for the Province may extend the time for which a certificate of registration is valid.

Increase in funds that may be raised

- 10 At the written request of an approved corporation, the Minister of Finance and Treasury Board for the Province may increase the amount of funds an approved corporation may raise through a specified issue, as long as the overall amount of funds raised remains in accordance with the maximum set out in subsection 7(2).

Lapsed application for approval

- 11 If the Minister of Finance and Treasury Board for the Province does not issue a certificate of registration within 6 months of the date that the corporation applied for approval, the application for approval may be considered lapsed.

Tax credit rate

- 12 The innovation equity tax credit rate is as follows:
- (a) 35%, for eligible investments made in an approved corporation whose primary business does not fall within an NAICS industry group listed in clause (b);
 - (b) 45%, for eligible investments made in an approved corporation whose primary business falls within specified NAICS industry groups, as follows:
 - (i) the oceans technology sector comprising 1 of the following NAICS industry groups:
 - (A) 3341 (computer and peripheral equipment manufacturing),
 - (B) 3342 (communications equipment manufacturing),

- (C) 3343 (audio and video equipment manufacturing),
 - (D) 3344 (semiconductor and other electronic component manufacturing),
 - (E) 3345 (navigational, measuring, medical and control instruments manufacturing),
 - (F) 3346 (manufacturing and reproducing magnetic and optical media),
 - (G) 3351 (electric lighting equipment manufacturing),
 - (H) 3353 (electrical equipment manufacturing), and
 - (I) 3359 (other electrical equipment and component manufacturing),
- (ii) the life sciences sector comprising the following NAICS industry groups:
- (A) 3254 (pharmaceutical and medicine manufacturing),
 - (B) 3391 (medical equipment & supplies manufacturing),
 - (C) 5417 (scientific research and development services).

Applying for tax-credit certificates

- 13 (1)** An application by an approved corporation for a tax-credit certificate under subsection 37A(6) of the Act must be made no later than 6 months after the date its certificate of registration expires.
- (2)** An application for a tax-credit certificate under subsection 37A(6) of the Act must be in a form acceptable to the Minister of Finance and Treasury Board for the Province and include all of the following:
- (a) an up-to-date notarized shareholder register that describes all share transactions since the incorporation of the approved corporation;
 - (b) a report, in a form required by the Minister of Finance and Treasury Board for the Province, that describes all eligible investments made during the specified issue, including all of the following for each eligible investor:
 - (i) name,
 - (ii) social insurance number,
 - (iii) address,
 - (iv) number and type of shares or other eligible investments purchased and their associated terms,
 - (v) the amount invested;
 - (c) a copy of the share certificate or convertible debenture issued to each eligible investor showing the terms of the share or convertible debenture;
 - (d) statements signed by each eligible investor acknowledging all of the following:

- (i) that they made an eligible investment in the approved corporation during the specified issue,
 - (ii) that the eligible investment will be held for the required holding period;
- (e) a statement signed by an authorized officer of the approved corporation that states all of the following:
- (i) the required holding period for the eligible investments,
 - (ii) that for each of the 4 years immediately after the date the certificate of registration expires, the approved corporation will pay at least 50% of its remuneration to employees or full-time contractors who are residents of the Province and report to or deal with a permanent establishment of the approved corporation in the Province,
 - (iii) that the funds raised during the specified issue will be used as follows:
 - (A) in accordance with these regulations,
 - (B) for the purposes stated in the corporation's application for approval,
 - (C) no later than 4 years after the date the certificate of registration expires;
- (f) any additional information that the Minister of Finance and Treasury Board for the Province requires [to] ensure the requirements of the Act and these regulations are met.

Issuing tax-credit certificates

- 14 (1)** The Minister of Finance and Treasury Board for the Province must issue a tax-credit certificate to each eligible investor in respect of a taxation year for the amount of the innovation equity tax credit on being satisfied of all of the following:
- (a) the eligible investment was made in the taxation year or 60 days after the end of the taxation year;
 - (b) all requirements of these regulations have been met.
- (2)** In addition to the circumstances in subsection 37A(7) of the Act, the Minister of Finance and Treasury Board for the Province may not issue a tax-credit certificate unless the Minister of Finance and Treasury Board for the Province is satisfied of all of the following:
- (a) the approved corporation and its eligible investors are complying with Section 37A of the Act and these regulations;
 - (b) the approved corporation or its directors, officers or shareholders are not conducting the corporation's business or affairs in a manner that is contrary to the spirit and intent of the Act or these regulations;
 - (c) the shares do not constitute a type of security that entitles the holder, in respect of the acquisition of those shares, to claim or receive any of the following:
 - (i) a tax credit under the Act or the *Income Tax Act* (Canada), other than under Section 37A of the Act, against income tax payable,

- (ii) a deduction from income under the Act or the *Income Tax Act* (Canada), other than under subsection 146(5) of the *Income Tax Act* (Canada),
 - (iii) any other financial assistance from any government, municipality or public authority;
 - (d) no tax credit has previously been allowed for the shares under the Act or the *Income Tax Act* (Canada);
 - (e) all other conditions imposed on the approved corporation under subsection 37A(4) of the Act have been met.
- (3) If a corporation's approval is cancelled and its certificate of registration is revoked by the Minister of Finance and Treasury Board for the Province any time after a specified issue has occurred and the tax-credit certificates have not yet been issued, the Minister of Finance and Treasury Board for the Province may not issue tax-credit certificates in respect of the specified issue.

Required and prohibited purposes for funds raised

- 15 (1) An approved corporation must use the funds raised through a specified issue for the following purposes only:
- (a) the purpose stated in the corporation's application for approval;
 - (b) business activities within the Province.
- (2) All of the following purposes are prescribed as prohibited purposes for the use of funds raised through a specified issue:
- (a) lending;
 - (b) acquiring securities;
 - (c) purchasing land, other than land that is required for the active business the approved corporation is primarily engaged in;
 - (d) funding all or part of the purchase of services or assets at a price that is greater than the fair market value of the services or assets;
 - (e) paying dividends;
 - (f) redeeming or purchasing previously issued shares of the approved corporation or an associated corporation;
 - (g) retiring any part of a liability of a shareholder of the approved corporation or an associated corporation;
 - (h) funding the purchase of all, or substantially all, of the assets of an existing proprietorship, partnership, joint venture, trust or company;
 - (i) repaying a debt to any of the following:
 - (i) a director, officer or shareholder of the approved corporation,
 - (ii) an associate of a director, officer or shareholder of the approved corporation.

- (3) In subclause (2)(i)(ii), an “associate” of a person means any of the following:
- (a) a corporation of which the person owns, directly or indirectly, shares carrying 10% or more of the voting rights for the election of the directors of the corporation;
 - (b) a partner of the person;
 - (c) a participant in a joint venture with the person;
 - (d) a trust or estate
 - (i) in which the person has, in the opinion of the Minister of Finance and Treasury Board for the Province, a substantial beneficial interest, or
 - (ii) for which the person serves as trustee or in a similar capacity;
 - (e) any of the following who reside in the same residence as the person:
 - (i) their spouse, parent, grandparent, child, grandchild, brother or sister,
 - (ii) their spouse’s parent, grandparent, child, grandchild, brother or sister.

Cancelling approval and revocation of certificate of registration

- 16 (1)** A corporation’s approval is automatically cancelled, and its certificate of registration is automatically revoked, if any of the following occurs:
- (a) the approved corporation uses the funds raised through the specified issue for a prohibited purpose;
 - (b) for each of the 4 years immediately after the date its certificate of registration expires, the approved corporation does not pay at least 50% of its remuneration to employees or full-time contractors who are residents of the Province and report to or deal with a permanent establishment of the approved corporation in the Province;
 - (c) the approved corporation’s head office relocates out of the Province within 4 years after the date its certificate of registration expires;
 - (d) the approved corporation ceases to use all, or substantially all, of the fair market value of its property in an active business at any time within 4 years after the date its certificate of registration expires;
 - (e) the approved corporation has issued shares of the same, or substantially the same, class as the shares issued as part of the specified issue to an individual for an unreasonably low cost per right to vote, such that an eligible investor is unable to exercise any real influence in the management of the approved corporation;
 - (f) the approved corporation sells assets with a book value that, when deducted from the total book value of the assets of the approved corporation, impinges on the funds raised through the specified issue;
 - (g) the approved corporation has misrepresented information to the Minister of Finance and Treasury Board for the Province either knowingly or negligently.

- (2) The Minister of Finance and Treasury Board for the Province may cancel a corporation's approval and revoke a certificate of registration at any time after the certificate is issued in any of the following circumstances:
- (a) in the opinion of the Minister of Finance and Treasury Board for the Province, the approved corporation has not complied with the Act or these regulations, or the spirit and intent of the Act or these regulations;
 - (b) in the opinion of the Minister of Finance and Treasury Board for the Province, the approved corporation is no longer conforming to the business plan submitted with their application for approval;
 - (c) the approved corporation has not used the funds raised through the specified issue within 4 years after the date that its certificate of registration expires.

Anti-avoidance

- 17 (1) If the Minister of Finance and Treasury Board for the Province determines that a reason for the existence of 2 or more separate eligible corporations is to increase the amount of funds raised above the maximum amount permitted by subsection 7(2), the Minister of Finance and Treasury Board for the Province may consider the eligible corporations to be 1 eligible corporation.
- (2) If the Minister of Finance and Treasury Board for the Province determines that a corporation's business was in existence for more than 10 years before the date of its application for approval, and the business was acquired by or incorporated as a new corporation in order to satisfy the requirement in clause 4(b), the Minister of Finance and Treasury Board for the Province may consider the corporation to have been incorporated more than 10 years before the application date.
- (3) The Minister of Finance and Treasury Board for the Province may refuse or cancel the approval and revoke the certificates of registration for corporations that are considered to be 1 eligible corporation or to have been in existence for more than 10 years under this Section.

Surrender of approval and certificate of registration

- 18 At the request of an approved corporation, the Minister of Finance and Treasury Board for the Province may accept the surrender of its approval and certificate of registration if the approved corporation pays to the Minister of Finance and Treasury Board for the Province any amount it is required to pay under [sub]clause 20(1)(b)(ii).

Recovery of tax credits

- 19 (1) The following are the circumstances under which an eligible investor who has made a deduction under Section ~~(37(A))~~ [37A] of the Act is required to pay the amount of the deduction to the Minister of Finance and Treasury Board for the Province under subsection ~~37(A)(10)~~ of the Act:
- (a) if the eligible investor is not entitled to the deduction under the Act or these regulations;
 - (b) if the eligible investor disposed of or is deemed to have disposed of an eligible investment before the holding period expires unless the disposition arose as a result of
 - (i) the eligible investor's death,
 - (ii) a transfer to a registered retirement savings plan or a registered retirement income fund under the *Income Tax Act* (Canada),

- (iii) the approved corporation that issued the share or convertible debenture ceasing to conduct business as a result of, in the opinion of the Minister of Finance and Treasury Board for the Province, the financial failure of the approved corporation,
 - (iv) the exchange of a share of 1 series in a class of shares for a share of a different series in the same class of shares, if each series of shares in the class meets the eligibility requirements of the Act.
- (2) If an eligible investor disposes of, or is deemed to have disposed of, an eligible investment before the holding period expires because the approved corporation is wound-up or dissolved for reasons other than as provided in subclause (1)(b)(iii), the amount repaid to the Minister of Finance and Treasury Board for the Province must be the amount determined by the following formula:

$$\text{TTC} \times ((48 - \text{MH}) \div 48)$$

in which

TTC = the total innovation equity tax credit received for the eligible investment

MH = the number of months the eligible investment has been held.

- (3) An eligible investor is not liable under clause ~~19~~(1)(b) if the approved corporation withholds and remits the amount of the innovation equity tax credit to the Minister of Finance and Treasury Board for the Province in accordance with subsection 20(2), and it is a repurchase, redemption or repayment of the eligible investment by the approved corporation.

Liability

- 20 (1) All of the following circumstances are prescribed as the circumstances in which an approved corporation is jointly and severally liable under subsection 37A(11) of the Act to pay to the Minister of Finance and Treasury Board for the Province the following amounts:
- (a) if its eligible investors are required to pay an amount under Section 19, any amount an eligible investor is required to repay to the Minister of Finance and Treasury Board for the Province under that Section;
 - (b) any time after a specified issue has occurred and the tax credit certificates have been issued, an amount equal to the aggregate of all amounts of tax credits issued for the specified issue if any of the following occurs:
 - (i) the corporation's approval is cancelled and certificate of registration is revoked,
 - (ii) the corporation surrenders its approval and certificate of registration,
 - (iii) the corporation is issued a tax-credit certificate under Section 47, Section 47A, Section 47B, or Section 49A of the Act within 4 years after the date its certificate of registration expires,
 - (iv) the corporation is approved for a payroll rebate or an innovation rebate from Nova Scotia Business Inc. [Incorporated] within 4 years after the date of its certificate of registration expires.
- (2) If an approved corporation repurchases, redeems or repays an eligible investment in a transaction not permitted under the Act or these regulations, the approved corporation must withhold the

amount of the innovation equity tax credit from the amount to be paid to the eligible investor and, no later than 30 days after the transaction, remit it along with details of the transaction to the Minister of Finance and Treasury Board for the Province.

- (3) Any of the following who permits or acquiesces to a transaction or event, or a series of transactions or events, that the person knew or ought to have known at that time would cause the certificate of registration to be revoked, that person is jointly and severally liable for the amounts specified in clause (1)(b):
- (a) a director or officer of an approved corporation;
 - (b) a member of a group that controls the approved corporation;
 - (c) a shareholder who controls the approved corporation.

Waiver and prorating payment

21 Despite Sections 19 and 20, upon application, the Minister of Finance and Treasury Board for the Province may waive or prorate the repayment of any amount due from a shareholder or approved corporation under those Sections.

Debt due to the Crown

22 Any amount required to be paid to the Minister of Finance and Treasury Board for the Province under Section 37A of the Act or these regulations is a debt due to the Crown in right of the Province and may be recovered in a court.

Annual return from approved corporation that completes specified issue

- 23** (1) An approved corporation that completes a specified issue must prepare and file an annual return with the Minister of Finance and Treasury Board for the Province in the form approved by the Minister of Finance and Treasury Board for the Province that includes any information required by the Minister of Finance and Treasury Board for the Province [to] ensure the requirements of the Act and these regulations are met.
- (2) An annual return required by subsection (1) must be filed no later than 90 days after the date of an approved corporation's taxation year end.
- (3) An annual return required by subsection (1) must be filed each year for each of the 4 years immediately after the date that the approved corporation's certificate of registration expires.

Records kept by approved corporations

- 24** (1) An approved corporation must keep records in the form required by the Minister of Finance and Treasury Board for the Province and containing any information that the Minister of Finance and Treasury Board for the Province considers necessary to determine that the approved corporation is complying with Section 37A of the Act and these regulations.
- (2) An approved corporation must keep the records required by subsection (1) at its head office or at another place approved by the Minister of Finance and Treasury Board for the Province.

Access to records

- 25** (1) An approved corporation must provide the Minister of Finance and Treasury Board for the Province with any information and records that the Minister of Finance and Treasury Board for the Province requires to allow the Minister of Finance and Treasury Board for the Province to ensure, to their satisfaction, that the approved corporation is in compliance with Section 37A of Act and these regulations.

- (2) An approved corporation must permit any person designated by the Minister of Finance and Treasury Board for the Province to enter its premises during normal business hours to examine its records to ensure compliance with Section 37A of the Act and these regulations.

Public record of approved corporations and tax credits issued

26 The Minister of Finance and Treasury Board for the Province must maintain a record of all of the following and make it available to the public, in the form of a document, report or website[,], ~~the following information~~ for each specified issue of all approved corporations:

- (a) names and registration date;
- (b) total potential tax credits approved;
- (c) actual tax credits issued;
- (d) number of eligible investors.

N.S. Reg. 14/2019

Made: January 17, 2019

Filed: January 18, 2019

Prescribed Petroleum Products Prices

Order dated January 17, 2019
made by the Nova Scotia Utility and Review Board
pursuant to Section 14 of the *Petroleum Products Pricing Act*
and Sections 16 to 19 of the *Petroleum Products Pricing Regulations*

Order

M09045

In the matter of the *Petroleum Products Pricing Act*

- and -

**In the matter of prescribing prices for petroleum products
pursuant to Section 14 of the *Petroleum Products Pricing Act* and
Sections 16 to 19 of the *Petroleum Products Pricing Regulations***

Before: Richard J. Melanson, LL.B., Member

Whereas the purpose of the *Petroleum Products Pricing Regulations* is to ensure just and reasonable prices for specified petroleum products taking into consideration the objectives of preserving the availability of such products in rural areas, stabilizing prices of such products and minimizing the variances in prices of such products across the Province;

And whereas the Nova Scotia Utility and Review Board (Board) considered the manner in which it would proceed to set petroleum product prices in its decision, 2006 NSUARB 108, issued on October 16, 2006;

And whereas the Board revised the wholesale margin effective January 4, 2013, in its decision, 2012 NSUARB 213, issued on December 12, 2012;

And whereas the Board revised the retail margin and the transportation allowance effective October 28, 2016, in its decision, 2016 NSUARB 168, issued on September 26, 2016;

And whereas the average of the average of the daily high and low reported product prices (in Canadian cents) for the week ended January 16, 2018 [*sic*], are:

Grade 1 Regular gasoline	48.46¢ per litre
Ultra-low-sulfur diesel oil	65.63¢ per litre

Now therefore the Board prescribes the benchmark prices for petroleum products to be:

Gasoline:	
Grade 1	48.46¢ per litre
Grade 2	51.46¢ per litre
Grade 3	54.46¢ per litre
Ultra-low-sulfur diesel oil	65.63¢ per litre

And now therefore the Board has determined, based on historical data regarding price changes and to achieve revenue neutrality, it is appropriate to apply, and the Board so orders, forward averaging corrections of:

Gasoline:	minus 0.50¢ per litre
Ultra-low-sulfur diesel oil:	nil

And whereas a winter blending adjustment of plus 6.61¢ per litre is required for ultra-low-sulfur diesel oil;

And now therefore the Board prescribes the prices for petroleum products as set forth in Schedule “A” effective on and after 12:01 a.m., January 18, 2019.

Dated at Halifax, Nova Scotia, this 17th day of January, 2019.

sgd: *Bruce A. Kiley*
Clerk of the Board

Schedule “A”

**Prices Prescribed for Petroleum Products
under the *Petroleum Products Pricing Act* and the
Petroleum Products Pricing Regulations
effective on and after 12:01 a.m. on January 18, 2019**

Nova Scotia Petroleum Price Schedule								
Petroleum Prices in Cents/Litre					Self-Service Pump Prices		Full-Service Pump Prices	
					(Pump Prices includes 15% HST)			
	Base Wholesale Price	Fed. Excise Tax	Prov. Tax	Wholesale Selling Price	Min	Max	Min	Max
Zone 1								
Regular Unleaded	56.15	10.0	15.5	81.65	99.8	101.9	99.8	999.9
Mid-Grade Unleaded	59.15	10.0	15.5	84.65	103.2	105.4	103.2	999.9
Premium Unleaded	62.15	10.0	15.5	87.65	106.7	108.8	106.7	999.9
Ultra-Low-Sulfur Diesel	80.69	4.0	15.4	100.09	121.0	123.2	121.0	999.9
Zone 2								
Regular Unleaded	56.65	10.0	15.5	82.15	100.3	102.5	100.3	999.9
Mid-Grade Unleaded	59.65	10.0	15.5	85.15	103.8	106.0	103.8	999.9
Premium Unleaded	62.65	10.0	15.5	88.15	107.2	109.4	107.2	999.9
Ultra-Low-Sulfur Diesel	81.19	4.0	15.4	100.59	121.5	123.7	121.5	999.9

Zone 3								
Regular Unleaded	57.05	10.0	15.5	82.55	100.8	103.0	100.8	999.9
Mid-Grade Unleaded	60.05	10.0	15.5	85.55	104.2	106.4	104.2	999.9
Premium Unleaded	63.05	10.0	15.5	88.55	107.7	109.9	107.7	999.9
Ultra-Low-Sulfur Diesel	81.59	4.0	15.4	100.99	122.0	124.2	122.0	999.9
Zone 4								
Regular Unleaded	57.15	10.0	15.5	82.65	100.9	103.1	100.9	999.9
Mid-Grade Unleaded	60.15	10.0	15.5	85.65	104.4	106.5	104.4	999.9
Premium Unleaded	63.15	10.0	15.5	88.65	107.8	110.0	107.8	999.9
Ultra-Low-Sulfur Diesel	81.69	4.0	15.4	101.09	122.1	124.3	122.1	999.9
Zone 5								
Regular Unleaded	57.15	10.0	15.5	82.65	100.9	103.1	100.9	999.9
Mid-Grade Unleaded	60.15	10.0	15.5	85.65	104.4	106.5	104.4	999.9
Premium Unleaded	63.15	10.0	15.5	88.65	107.8	110.0	107.8	999.9
Ultra-Low-Sulfur Diesel	81.69	4.0	15.4	101.09	122.1	124.3	122.1	999.9
Zone 6								
Regular Unleaded	57.85	10.0	15.5	83.35	101.7	103.9	101.7	999.9
Mid-Grade Unleaded	60.85	10.0	15.5	86.35	105.2	107.4	105.2	999.9
Premium Unleaded	63.85	10.0	15.5	89.35	108.6	110.8	108.6	999.9
Ultra-Low-Sulfur Diesel	82.39	4.0	15.4	101.79	122.9	125.1	122.9	999.9