



Part II

Regulations under the Regulations Act

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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. 68/2023**

Made: April 13, 2023

Filed: April 14, 2023

Prescribed Petroleum Products Prices

Order dated April 13, 2023  
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*

[Please note: *Prescribed Petroleum Products Prices* filed with the Office of the Registrar of Regulations on and after January 23, 2023, will no longer be published in the *Royal Gazette Part II*. Publication of the *Prescribed Petroleum Products Prices* has been dispensed with by order of the Attorney General dated January 23, 2023, and published on page 63 of the February 10, 2023, issue of the *Royal Gazette Part II*. Current and historical *Prescribed Petroleum Products Prices* are available for inspection in person at the Office of the Registrar of Regulations and can be viewed on the Nova Scotia Utility and Review Board's website at the following address: <https://nsuarb.novascotia.ca/mandates/gasoline-diesel-pricing>.]

**N.S. Reg. 69/2023**

Made: April 18, 2023

Filed: April 18, 2023

Tax Refund for Skilled Trades and Occupations Regulations

Order in Council 2023-106 dated April 18, 2023  
Regulations made by the Governor in Council  
pursuant to subsection 80(1) of the *Income Tax Act*

The Governor in Council on the report and recommendation of the Minister of Finance and Treasury Board dated April 4, 2023, and pursuant to subsection 80(1) of Chapter 217 of the Revised Statutes of Nova Scotia, 1989, the *Income Tax Act*, is pleased to make regulations respecting a tax refund for skilled trades and occupations, in the form set forth in Schedule "A" attached to and forming part of the report and recommendation, effective on and after January 1, 2022.

**Schedule "A"**

**Regulations Respecting a Tax Refund for Skilled Trades and Occupations  
made under clauses 80(1)(aa) and (ab)  
of Chapter 217 of the Revised Statutes of Nova Scotia, 1989,  
the *Income Tax Act***

**Citation**

1 These regulations may be cited as the *Tax Refund for Skilled Trades and Occupations Regulations*.

**Definitions**

2 ~~(1)~~ In these regulations,

"Act" means *Income Tax Act*;

"apprentice" means an apprentice as defined in the *Apprenticeship and Trades Qualifications Act*;

“eligible employer” means a person who

- (i) employs individuals in the Province in an eligible trade, or
- (ii) employs individuals in the Province in an eligible film occupation and whose business consists primarily of producing films or videos that are considered eligible live-action films or videos under Section 7;

“eligible film occupation” means an occupation, other than an eligible trade, that involves producing an eligible live-action film or video that is included as a sub-code of any of the following categories used by Telefilm Canada:

- (i) 15.00, Set Dressing Labour,
- (ii) 16.00, Props Labour,
- (iii) 19.00, Wardrobe Labour,
- (iv) 21.00, Video Technical Crew,
- (v) 22.00, Camera Labour,
- (vi) 24.00, Grip Labour,
- (vii) 25.00, Production Sound Labour;

“eligible income” means income that meets the criteria in Section 6;

“eligible individual” means an individual who meets the criteria in Section 5;

“eligible trade” means a trade or branch of a trade designated under the *Apprenticeship and Trades Qualifications Act*;

“individual” includes the estate of an individual;

“interprovincial red seal endorsement” means an interprovincial red seal endorsement as defined in the *Apprenticeship and Trades Qualifications Act*;

“journey person” means a journey person as defined in the *Apprenticeship and Trades Qualification Act* or an individual who holds an interprovincial red seal endorsement;

“Minister of Finance and Treasury Board” means the Minister of Finance and Treasury Board for the Province;

“prorated tax liability” means the amount of tax liability determined under subsection 8(2);

“taxable income” means the amount determined by Part † [I], Division C of the *Income Tax Act* (Canada) for the taxation year;

“tax refund” means the amount of the tax refund determined under subsection 8(4);

“tax return” means an individual income tax and benefit return filed with the Canada Revenue Agency for the taxation year;

“total eligible income” means the lesser of the total of all eligible income amounts under Section 6 for the taxation year and \$50 000;

“total income” means the amount determined by Part † [I], Division B of the *Income Tax Act* (Canada) for the taxation year.

### Designated persons

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

### Payment of tax refund

- 4 (1) The Minister of Finance and Treasury Board must pay a tax refund to an eligible individual equal to the amount determined under Section 8, subject to subsections (2) and (3).
- (2) To verify and approve an application for a tax refund made under Section 10, the Minister of Finance and Treasury Board must review all of the following information:
- (a) amounts reported on the individual’s tax return or on the most recent assessment or reassessment for the taxation year issued by the Canada Revenue Agency;
  - (b) information reported by an eligible employer under Section 9 or information reported on the declaration referred to in clause 10(2)(m) for an individual who is self-employed;
  - (c) credentials issued by the Nova Scotia Apprenticeship Agency or obtained by the Nova Scotia Apprenticeship Agency for an individual who is certified in a jurisdiction outside the Province;
  - (d) any additional information requested by the Minister of Finance and Treasury Board to ensure the spirit and intent of the Act or these regulations is met.
- (3) Despite subsection (1), the Minister of Finance and Treasury Board must not pay a tax refund under these regulations if, in the opinion of the Minister of Finance and Treasury Board,
- (a) any information provided by an individual or their employer is false, misleading or fails to disclose a material fact; or
  - (b) the individual has not complied with any provision of the Act or these regulations or the spirit and intent of the Act or these regulations.
- (4) Regardless of when the payment is made, a tax refund payment is for the 12-month period beginning on January 1 in the taxation year and ending on December 31 in that year.
- (5) A tax refund may be paid by cheque, direct deposit or another method approved by the Minister of Finance and Treasury Board.
- (6) If an eligible individual’s application for a tax refund results in an amount that is less than \$2.00, a tax refund payment will not be made.

### Criteria for eligible individual

5 An individual must meet all of the following criteria to be considered an eligible individual for the taxation year:

- (a) the individual is a resident of the Province for the taxation year;
- (b) the individual is younger than 30 years of age on January 1 of the taxation year;
- (c) the individual filed a Nova Scotia income tax return for the taxation year and reported all eligible income earned during the taxation year;
- (d) for an individual whose eligible income was earned in an eligible trade, the individual is 1 of the following:
  - (i) registered as an apprentice with the Nova Scotia Apprenticeship Agency and has a valid Nova Scotia Apprenticeship Agency identity card,
  - (ii) a journeyperson who is certified in the Province or in another jurisdiction of Canada.

**Criteria for eligible income**

**6** **(4)** Income must meet all of the following criteria to be considered eligible income for a taxation year:

- (a) it is reported by an eligible individual on their tax return for the taxation year as either of the following:
  - (i) self-employed net income, or
  - (ii) employment income that was included on a T4 Statement of Remuneration Paid issued by an eligible employer for the taxation year;
- (b) it is reasonable in the circumstances;
- (c) it is earned in the Province in the taxation year while performing work in the Province in an eligible trade or eligible film occupation;
- (d) it is paid to an eligible individual by an eligible employer or was earned by an eligible individual who was self-employed in the taxation year, after December 31, 2021, and before January 1, 2027;
- (e) it does not form part of the eligible income claimed for a prior taxation year.

**Criteria for eligible live-action film or video**

**7** A film or video must meet all of the following criteria to be considered an eligible live-action film or video:

- (a) it is intended to be broadcast, distributed or available for viewing no later than 24 months after the date it is completed, and a production services agreement for this exists, or a written agreement for this exists between the production's corporation and 1 of the following for consideration at fair market value:
  - (i) a corporation that is a distributor of film or video productions,
  - (ii) a broadcaster that is not associated, within the meaning of Section 256 of the Federal Act, with the corporation;
- (b) it is intended for a television, cinema, videotape or non-theatrical production and the subject matter is drama, variety, performing arts, an informational series, a documentary or music

- programming;
- (c) it is not any of the following:
- (i) a film or video production prohibited for use or exhibition under the *Theatres and Amusements Act*,
  - (ii) a film or video production that solicits funds,
  - (iii) a film or video, other than a documentary, all or substantially all of which consists of stock footage,
  - (iv) a film or video production primarily for industrial, corporate or institutional purposes,
  - (v) a film or video production for which public financial support would be contrary to public policy, in the opinion of the Minister of Finance and Treasury Board,
  - (vi) a console or online video game,
  - (vii) software or programming application;
- (d) it does not consist of any of the following types of programming:
- (i) news, current events or public affairs programming, or a program that includes weather or market reports,
  - (ii) talk show,
  - (iii) programming of a game, questionnaire or contest,
  - (iv) sports event or activity,
  - (v) gala presentation or awards show,
  - (vi) reality television,
  - (vii) pornography,
  - (viii) advertising.

### Calculation of tax refund

**8 (1)** In this Section,

“eligible income proportion” means the amount determined by dividing total eligible income by total income;

“prorated Federal deductions” means the difference between total income and taxable income multiplied by eligible income proportion;

“prorated taxable income” means the amount determined by deducting prorated Federal deductions from total eligible income.

- (2)** Prorated tax liability is determined by adjusting the tax payable determined under subsection (3) by

all other amounts added or deducted by Divisions B and D of the Act multiplied by eligible income proportion.

- (3) The tax payable for the purpose of subsection (2) is the amount determined by Section 8 of the Act replacing taxable income with prorated taxable income.
- (4) The tax refund is the amount calculated under subsection (2) not exceeding the amount of Provincial tax otherwise payable by the individual for the taxation year under the Act.
- (5) If the amount of the tax refund determined under subsection (4) changes as a result of adjustments made to an individual's tax return after their application was submitted, the Minister of Finance and Treasury Board may recalculate the individual's tax refund.

#### **Information from eligible employer**

- 9** (1) After the end of the taxation year, an eligible employer must issue a statement, in a form acceptable to the Minister of Finance and Treasury Board, to an eligible individual confirming all of the following:
- (a) that the employer is an eligible employer;
  - (b) that the individual was employed by the employer in the Province during the taxation year;
  - (c) all eligible trades or eligible film occupations in which the individual worked in the Province for the employer during the taxation year;
  - (d) the eligible income paid to the eligible individual by the employer during the taxation year.
- (2) A statement from an eligible employer under subsection (1) must be signed by an authorized officer of the eligible employer.
- (3) After the end of the calendar year, the Minister of Finance and Treasury Board may require an eligible employer to submit a report in a form acceptable to the Minister of Finance and Treasury Board confirming all of the following for the calendar year:
- (a) that the employer is an eligible employer;
  - (b) the name and eligible trade or eligible film occupation of each eligible individual that it employed;
  - (c) the amount of eligible income paid to each eligible individual;
  - (d) any information the Minister of Finance and Treasury Board requires to ensure the requirements of the Act and these regulations are met.
- (4) The Minister of Finance and Treasury Board may waive the requirements in subsection (1) if the Minister of Finance and Treasury Board is satisfied with the report received from an eligible employer under subsection (3).

#### **Application for tax refund**

- 10** (1) An application for a tax refund under clauses 80(1)(aa) and (ab) of the Act must be made by an eligible individual no later than 18 months after the end of the taxation year.
- (2) An application for a tax refund under clauses 80(1)(aa) and (ab) of the Act must be in a form

acceptable to the Minister of Finance and Treasury Board and must include all of the following information:

- (a) the eligible individual's social insurance number;
- (b) the eligible individual's birth date;
- (c) the eligible individual's total income as reported on the most recent notice of assessment or reassessment issued by the Canada Revenue Agency for the individual's tax return for the taxation year;
- (d) the eligible individual's taxable income as reported on the most recent notice of assessment or reassessment issued by the Canada Revenue Agency for the individual's tax return for the taxation year;
- (e) the eligible individual's provincial tax for the taxation year as reported on the most recent notice of assessment or reassessment issued by the Canada Revenue Agency for the individual's tax return for the taxation year;
- (f) the eligible individual's Nova Scotia tax on taxable income for the taxation year as reported on Form NS428 of their tax return for the taxation year;
- (g) a copy of the eligible individual's tax return for the taxation year, including the T1 General form and Form NS428;
- (h) a copy of the eligible individual's most recent notice of assessment or reassessment for the taxation year issued by the Canada Revenue Agency;
- (i) the total amount of eligible income earned by the eligible individual in all eligible trades and eligible film occupations during the taxation year;
- (j) a copy of every T4 Statement of Remuneration Paid issued to the eligible individual for the taxation year by an eligible employer;
- (k) details on all employment during the taxation year in which the eligible individual earned eligible income in an eligible trade or eligible occupation during the taxation year;
- (l) for an eligible individual who was an employee of an eligible employer, the statement referred to in subsection 9(1), unless the Minister of Finance and Treasury Board has waived the requirement for a statement under subsection 9(4);
- (m) for an eligible individual who earned eligible income from self-employment, a declaration, in a form acceptable to the Minister of Finance and Treasury Board, signed by the eligible individual confirming all of the following:
  - (i) that the individual was self-employed during the taxation year and earned corresponding eligible income in the Province,
  - (ii) the nature and amount of the individual's eligible income earned from self-employment in the Province during the taxation year;
- (n) for an individual whose eligible income was earned in an eligible trade, the individual's Nova Scotia Apprenticeship Agency identity card or certificate of qualification number or, if the



individual is certified in another jurisdiction of Canada, their interprovincial red seal endorsement or certificate number;

- (o) any additional information the Minister of Finance and Treasury Board may require to ensure the requirements of the Act and these regulations are met.
- (3) If the Minister issues a notice of reassessment after an eligible individual submits an application, the individual may submit a subsequent tax refund application, in a form acceptable to the Minister of Finance and Treasury Board, no later than 6 months after the date the notice of reassessment was issued and before January 1, 2029.

#### **Recovering payment of tax refund**

**11** An individual who receives a tax refund to which they are not entitled or in an amount greater than the amount to which they were entitled must immediately repay the amount or the excess amount to the Minister of Finance and Treasury Board.

#### **Tax refund payment may be applied to amount owing**

**12** If an individual owes an amount under Section 11, the Minister of Finance and Treasury Board may apply all or a portion of the tax refund that would otherwise be paid to the individual under Section 4 to the individual's liability to the Minister of Finance and Treasury Board and must notify the individual of that action.

#### **Exemption from recovery of tax refund payment**

**13** If the Minister of Finance and Treasury Board decides that recovering an amount owed by an individual under Section 11 would cause hardship to the individual, the Minister of Finance and Treasury Board may accept a lesser amount that the Minister of Finance and Treasury Board considers reasonable in the circumstances and must notify the individual of that decision.

#### **Tax refund is assignable and not exempt from seizure**

**14** A tax refund is assignable to the Province and subject to seizure or garnishment by the Province.

#### **Effect of death**

**15** If an eligible individual dies before a tax refund for the taxation year is paid, the Minister of Finance and Treasury Board must pay the tax refund to the individual's estate.

#### **Debt due to Crown**

**16** Any amount required to be paid to the Minister of Finance and Treasury Board under these regulations is a debt due to the Crown in right of the Province and may be recovered in a court.

#### **Entities to provide information for administrative purposes**

- 17** (1) All of the following must provide any information to the Minister of Finance and Treasury Board, including personal information, that the Minister of Finance and Treasury Board requests to assess an individual's eligibility for the tax refund:
- (a) the Nova Scotia Apprenticeship Agency;
  - (b) the Minister of Communities, Culture, Tourism and Heritage.
- (2) The Minister of Finance and Treasury Board may use any personal information provided under subsection (1) to assess the individual's eligibility for the tax refund.
- (3) For the purposes of making a request for information from either of the bodies listed in subsection (1), the Minister of Finance and Treasury Board may share personal information about an applicant

with that body.

### **Sharing of information**

- 18 (1)** The Minister of Finance and Treasury Board may enter into an information-sharing agreement with any of the following for the purpose of administering the Act and these regulations:
- (a) the chief executive officer of the Nova Scotia Apprenticeship Agency;
  - (b) the Minister of Communities, Culture, Tourism and Heritage;
  - (c) the Government of Canada or a department or agency of that government;
  - (d) the government of a province of Canada or a department or an agency of a province of Canada;
  - (e) any person, group of persons, 1 or more employers or representatives of employers, 1 or more trade unions or 1 or more representatives of employees;
  - (f) a public body, as defined in the *Freedom of Information and Protection of Privacy Act*;
  - (g) any other persons or groups of persons the Minister of Finance and Treasury Board considers necessary.
- (2)** The Minister of Finance and Treasury Board may use any personal information provided under subsection (1) to assess the individual's eligibility for the tax refund.

### **Audit and retention of records by eligible individual or eligible employer**

- 19 (1)** At the discretion of the Minister of Finance and Treasury Board, an audit of information provided by an individual or an employer of an individual may be performed to assess eligibility and compliance with these regulations.
- (2)** If requested by the Minister of Finance and Treasury Board, a person who previously provided information or documents in respect of these regulations must provide any additional information the Minister of Finance and Treasury Board requires to assess eligibility and compliance with these regulations.
- (3)** Any person who provides information in respect of these regulations must retain the information for at least 7 years after the end of the taxation year to which the information relates.

### **Use of information by Minister of Finance and Treasury Board**

- 20** The Minister of Finance and Treasury Board may use the information collected under the Act and these regulations for the purpose of analyzing and reviewing the tax refund for policy purposes.

**N.S. Reg. 70/2023**

Made: November 16, 2022

Filed: April 19, 2023

Architectural Cladder Trade Regulations

Order dated April 17, 2023

Regulations made by the Apprenticeship Board  
pursuant to subsection 17A(1) of the *Apprenticeship and Trades Qualifications Act***Apprenticeship Board****Architectural Cladder Trade Regulations  
made under subsection 17A(1) of the  
*Apprenticeship and Trades Qualifications Act***

I, Trent Soholt, Chair of the Apprenticeship Board for the Province of Nova Scotia, certify that at a meeting on November 16, 2022, the Apprenticeship Board, pursuant to subsection 17A(1) of Chapter 1 of the Acts of 2003, the *Apprenticeship and Trades Qualifications Act*, carried a motion to make regulations respecting the architectural cladder trade in the form set forth in the attached Schedule “A”.

Dated and signed April 17, 2023, at Halifax Regional Municipality, Province of Nova Scotia.

sgd. *Trent Soholt*

Trent Soholt

Chair, Apprenticeship Board

**Schedule “A”****Regulations Respecting the Architectural Cladder Trade  
made by the Apprenticeship Board under  
subsection 17A(1) of Chapter 1 of the Acts of 2003,  
the *Apprenticeship and Trades Qualifications Act*****Citation**

1 These regulations may be cited as the *Architectural Cladder Trade Regulations*.

**Definitions**

2 (1) In these regulations,

“Act” means the *Apprenticeship and Trades Qualifications Act*;

“architectural cladder trade” means the occupation of an architectural cladder, consisting of installing, welding, burning, cutting, laying out, caulking, fastening, repairing, hoisting and rigging of panels, metal and translucent sheets, insulation, ventilators, gutters and louvers during the construction of buildings;

“General Regulations” means the *Apprenticeship and Trades Qualifications Act General Regulations* made under the Act.

(2) A term defined in the General Regulations has the same meaning when used in these regulations.

**Term of apprenticeship for architectural cladder trade**

- 3 (1) The term of apprenticeship for the architectural cladder trade consists of all of the following:
- (a) 5400 documented hours of the combination of practical experience and the portion of technical training spent learning the skills of the designated trade as described in clause 26(1A)(a) of the General Regulations and as approved by the Director;
  - (b) related technical training as described in clause 26(1A)(b) of the General Regulations and as approved by the Director;
  - (c) a certification examination.
- (2) Any probationary period included in a term of apprenticeship for the architectural cladder trade as permitted by subsection 12(2) of the General Regulations must be no longer than 3 months.

**Wage schedule for apprentices in architectural cladder trade**

- 4 (1) Subject to subsection (2) and to subsection 25(3) of the General Regulations, the minimum wage for each hour worked by an architectural cladder apprentice in each portion of a level of their term of apprenticeship is a percentage of the wage for an architectural cladder journeyman in the same place of employment, as set out in the following table:

Wages for Architectural Cladder Apprentice		
Level of Apprenticeship	Hours in Level of Apprenticeship	Minimum Wage (% of journeyman's wage)
1	0–1800	65%
2	1801–3600	75%
3	3601–5400	90%

- (2) An employer must not employ an architectural cladder apprentice at a wage for actual hours worked that is lower than the wage that would be paid at the minimum wage rate prescribed in the *Minimum Wage Order (General)* made under the *Labour Standards Code*.

**Architectural cladder certificate through trade qualification**

- 5 The period of employment in the designated trade that is required by paragraph 30(1)(a)(ii)(B) of the General Regulations for a person who does not hold a certificate of apprenticeship and is applying for a certificate of qualification in the architectural cladder trade is 8100 hours.

**Compliance with identity card requirements of General Regulations**

- 6 For the purposes of subsections 34(2) and (3) of the General Regulations, which require an apprentice or journeyman to keep their identity card in their possession when practising the designated trade and produce it on request, a person is practising the architectural cladder trade while the person is doing any of the following:
- (a) for an apprentice,
    - (i) acquiring practical experience in the trade, or
    - (ii) learning the skills of the trade during the technical training portion of apprenticeship training;

- (b) for a journeyperson, performing the duties of the trade as defined in these regulations or their duties as set out in the General Regulations.
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**N.S. Reg. 71/2023**

Made: April 20, 2023

Filed: April 21, 2023

Prescribed Petroleum Products Prices

Order dated April 20, 2023  
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*

[Please note: *Prescribed Petroleum Products Prices* filed with the Office of the Registrar of Regulations on and after January 23, 2023, will no longer be published in the *Royal Gazette Part II*. Publication of the *Prescribed Petroleum Products Prices* has been dispensed with by order of the Attorney General dated January 23, 2023, and published on page 63 of the February 10, 2023, issue of the *Royal Gazette Part II*. Current and historical *Prescribed Petroleum Products Prices* are available for inspection in person at the Office of the Registrar of Regulations and can be viewed on the Nova Scotia Utility and Review Board's website at the following address: <https://nsuarb.novascotia.ca/mandates/gasoline-diesel-pricing>.]