

**EC2015-545****AN ACT TO AMEND THE ENVIRONMENT TAX ACT  
DECLARATION RE**

Under authority of section 5 of the *An Act to Amend the Environment Tax Act* Stats. P.E.I. 2015, c. 5 Council ordered that a Proclamation do issue proclaiming the said "An Act to Amend the Environment Tax Act" to come into force effective September 26, 2015.

**EC2015-546****ENVIRONMENT TAX ACT  
GENERAL REGULATIONS**

Pursuant to section 3 of the *Environment Tax Act* R.S.P.E.I. 1988, Cap. E-8.3, Council made the following regulations:

- |   |   |
|---|---|
| <b>1.</b> In these regulations,   | Definitions                             |
| (a) "Act" means the <i>Environment Tax Act</i> R.S.P.E.I. 1988, Cap. E-8.3;   | Act                                     |
| (b) "eligible diplomat" means a diplomat who, pursuant to an international agreement, is not subject to Canadian taxes during his or her service in Canada.   | eligible diplomat                       |
| <b>2.</b> Where a motor vehicle registered or required to be registered under the <i>Highway Traffic Act</i> R.S.P.E.I. 1988, Cap. H-5,   | Rebate of tax – use outside province    |
| (a) is sold within the province; and  |   |
| (b) is taken out of the province within 30 days after the date of the sale,   |   |
| the Minister, on application in the form approved by the Minister and receipt of satisfactory evidence that the motor vehicle is to be used outside the province, may refund to the purchaser the tax paid under the Act at the time of purchase.   |   |
| <b>3.</b> Where a purchaser is an eligible diplomat or the spouse or a family member of an eligible diplomat, the Minister, on application in the form approved by the Minister and receipt of satisfactory evidence of the purchaser's status, may refund to the purchaser the tax paid under the Act at the time of purchase. | Rebate of tax – eligible diplomat, etc. |
| <b>4.</b> These regulations come into force on September 26, 2015.  | Commencement                            |

**EXPLANATORY NOTES**

**SECTION 1** establishes definitions of “Act” and “eligible diplomat” for the purposes of the regulations.

**SECTION 2** provides that a purchaser may apply to the Minister for a rebate of tax paid on the purchase of a motor vehicle in the province that is taken out of the province within 30 days and is to be used outside the province.

**SECTION 3** provides that a purchaser who is an eligible diplomat, or the spouse or a family member of an eligible diplomat, may apply to the Minister for a rebate of tax paid under the Act.

**SECTION 4** provides for the commencement of the regulations.

**EC2015-547**

PRINCE EDWARD ISLAND  
LANDS PROTECTION ACT  
PETITION TO ACQUIRE A LAND HOLDING  
DAVID JOHN CAMPBELL AND PATRICIA ANN CAMPBELL  
(APPROVAL)

Pursuant to section 4 and section 9 of the *Prince Edward Island Lands Protection Act* R.S.P.E.I. 1988, Cap. L-5 Council granted permission to David John Campbell and Patricia Ann Campbell, both of Saint John, New Brunswick to acquire a land holding of approximately four decimal zero one (4.01) acres of land at Pleasant View, Lot 1, Prince County, Province of Prince Edward Island, being acquired from Philip Ian Rank and Rita Gertrude Rank, both of Kemptville, Ontario PROVIDED THAT the said real property is identified for non-development use pursuant to the Land Identification Regulations (EC606/95) made under the said Act.

**EC2015-548**

PRINCE EDWARD ISLAND  
LANDS PROTECTION ACT  
PETITION TO ACQUIRE A LAND HOLDING  
PATRICK HICKEN  
(APPROVAL)

Pursuant to section 4 and section 9 of the *Prince Edward Island Lands Protection Act* R.S.P.E.I. 1988, Cap. L-5 Council granted permission to Patrick Hicken of Sunset House, Alberta to acquire a land holding of approximately forty-six decimal six (46.6) acres of land at Poplar Grove, Lot 12, Prince County, Province of Prince Edward Island, being acquired from Richard Grove and Helen Grove, both of New Smyrna Beach, Florida PROVIDED THAT the said real property is identified for non-development use pursuant to the Land Identification Regulations (EC606/95) made under the said Act.

**EC2015-549**

PRINCE EDWARD ISLAND  
 LANDS PROTECTION ACT  
 PETITION TO ACQUIRE A LAND HOLDING  
 RODRIGUE NADEAU, BERTIN CYR, YVON CYR, RINO LEVASSEUR,  
 ALBERT BOUCHARD AND THOMAS SOUCY  
 (APPROVAL)

Pursuant to section 4 of the *Prince Edward Island Lands Protection Act* R.S.P.E.I. 1988, Cap. L-5 Council granted permission to Rodrigue Nadeau of Edmundston, New Brunswick; Bertin Cyr, Yvon Cyr, Rino Levasseur and Albert Bouchard, all of Saint-François, New Brunswick; and Thomas Soucy of Clair, New Brunswick to acquire an interest in a land holding of approximately two decimal four nine (2.49) acres of land at Travellers Rest, Lot 19, Prince County, Province of Prince Edward Island, being acquired from Spring Free Ltd. of Kensington, Prince Edward Island.

**EC2015-550**

PRINCE EDWARD ISLAND  
 LANDS PROTECTION ACT  
 PETITION TO ACQUIRE A LAND HOLDING  
 ADAM TONER  
 (APPROVAL)

Pursuant to section 4 of the *Prince Edward Island Lands Protection Act* R.S.P.E.I. 1988, Cap. L-5 Council granted permission to Adam Toner of Hartford, New Brunswick to acquire an interest in a land holding of approximately five decimal three three (5.33) acres of land at Summerside, Lot 17, Prince County, Province of Prince Edward Island, being acquired from Hemphill Family Trust and Jeff Hemphill, both of Chelton, Prince Edward Island and Brian Hemphill and BH Holdings Ltd., both of Summerside, Prince Edward Island.

**EC2015-551**

PRINCE EDWARD ISLAND  
 LANDS PROTECTION ACT  
 PETITION TO ACQUIRE A LAND HOLDING  
 A.J. TONER LIMITED  
 (APPROVAL)

Pursuant to section 5 of the *Prince Edward Island Lands Protection Act* R.S.P.E.I. 1988, Cap. L-5 Council granted permission to A.J. Toner Limited of Summerside, Prince Edward Island to acquire, by share purchase, an interest in a land holding of approximately five decimal three three (5.33) acres of land at Summerside, Lot 17, Prince County, Province of Prince Edward Island, being acquired from Hemphill Family Trust and Jeff Hemphill, both of Chelton, Prince Edward Island; and Brian Hemphill and BH Holdings Ltd., both of Summerside, Prince Edward Island.

**EC2015-552**

PRINCE EDWARD ISLAND  
LANDS PROTECTION ACT  
PETITION TO ACQUIRE A LAND HOLDING  
BAYSIDE FARMS LTD.  
(APPROVAL)

Pursuant to section 5 of the *Prince Edward Island Lands Protection Act* R.S.P.E.I. 1988, Cap. L-5 Council granted permission to Bayside Farms Ltd. of Richmond, Prince Edward Island to acquire a land holding of approximately one decimal nine three (1.93) acres of land at Bayside, Lot 14, Prince County, Province of Prince Edward Island, being acquired from David MacIntyre and Kendra MacIntyre, both of Bayside, Prince Edward Island

**EC2015-553**

PRINCE EDWARD ISLAND  
LANDS PROTECTION ACT  
PETITION TO ACQUIRE A LAND HOLDING  
BAYSIDE FARMS LTD.  
(APPROVAL)

Pursuant to section 5 and section 9 of the *Prince Edward Island Lands Protection Act* R.S.P.E.I. 1988, Cap. L-5 Council granted permission to Bayside Farms Ltd. of Richmond, Prince Edward Island to acquire a land holding of approximately two hundred and twenty-six decimal two six (226.26) acres of land at Bayside and Arlington, Lot 14, Prince County, Province of Prince Edward Island, being acquired from David MacIntyre and Kendra MacIntyre, both of Bayside, Prince Edward Island PROVIDED THAT the said real property is identified for non-development use pursuant to the Land Identification Regulations (EC606/95) made under the said Act.

**EC2015-554**

PRINCE EDWARD ISLAND  
LANDS PROTECTION ACT  
PETITION TO ACQUIRE A LAND HOLDING  
BLOIS RENNIE FARMS LTD.  
(APPROVAL)

Pursuant to section 5 and section 9 of the *Prince Edward Island Lands Protection Act* R.S.P.E.I. 1988, Cap. L-5 Council granted permission to Blois Rennie Farms Ltd. of Elmsdale, Prince Edward Island to acquire a land holding of approximately twenty-seven decimal five (27.5) acres of land in Lot 4, Prince County, Province of Prince Edward Island, being acquired from Ralph Rennie and Christopher Rennie, both of Elmsdale, Prince Edward Island PROVIDED THAT the said real property is identified for non-development use pursuant to the Land Identification Regulations (EC606/95) made under the said Act.

**EC2015-555**

PRINCE EDWARD ISLAND  
LANDS PROTECTION ACT  
PETITION TO ACQUIRE A LAND HOLDING  
BLUEFIELD ACRES INC.  
(APPROVAL)

Pursuant to section 5 and section 9 of the *Prince Edward Island Lands Protection Act* R.S.P.E.I. 1988, Cap. L-5 Council granted permission to Bluefield Acres Inc. of North Wiltshire, Prince Edward Island to acquire a land holding of approximately one hundred and forty-three decimal four (143.4) acres of land at North Wiltshire, Lot 31, Queens County, Province of Prince Edward Island, being acquired from the Bank of Montreal of Charlottetown, Prince Edward Island PROVIDED THAT the said real property is identified for non-development use pursuant to the Land Identification Regulations (EC606/95) made under the said Act.

**EC2015-556**

PRINCE EDWARD ISLAND  
LANDS PROTECTION ACT  
PETITION TO ACQUIRE A LAND HOLDING  
BLUEFIELD ACRES INC.  
(APPROVAL)

Pursuant to section 5 and section 9 of the *Prince Edward Island Lands Protection Act* R.S.P.E.I. 1988, Cap. L-5 Council granted permission to Bluefield Acres Inc. of North Wiltshire, Prince Edward Island to acquire a land holding of approximately thirty-three (33) acres of land at North Wiltshire, Lot 31, Queens County, Province of Prince Edward Island, being acquired from Donald Parker of North Wiltshire, Prince Edward Island PROVIDED THAT the said real property is identified for non-development use pursuant to the Land Identification Regulations (EC606/95) made under the said Act.

**EC2015-557**

PRINCE EDWARD ISLAND  
LANDS PROTECTION ACT  
PETITION TO ACQUIRE A LAND HOLDING  
CARDIGAN FEED SERVICES LTD.  
(APPROVAL)

Pursuant to section 5 of the *Prince Edward Island Lands Protection Act* R.S.P.E.I. 1988, Cap. L-5 Council granted permission to Cardigan Feed Services Ltd. of Cardigan, Prince Edward Island to acquire a land holding of approximately zero decimal five nine (0.59) acres of land at Cardigan, Lot 52, Kings County, Province of Prince Edward Island, being acquired from Julie Lynn Van Den Broek of Montague, Prince Edward Island.

**EC2015-558**

PRINCE EDWARD ISLAND  
 LANDS PROTECTION ACT  
 PETITION TO ACQUIRE A LAND HOLDING  
 CARM-CO HOLDING INC.  
 (APPROVAL)

Pursuant to section 5 of the *Prince Edward Island Lands Protection Act* R.S.P.E.I. 1988, Cap. L-5 Council granted permission to Carm-Co Holding Inc. of Charlottetown, Prince Edward Island to acquire a land holding of approximately fifty-six decimal eight two (56.82) acres of land at Stratford, Lot 48, Queens County, Province of Prince Edward Island, being acquired from Allan Lloyd Balderston and Linda Dianne Balderston, both of Stratford, Prince Edward Island.

**EC2015-559**

PRINCE EDWARD ISLAND  
 LANDS PROTECTION ACT  
 PETITION TO ACQUIRE A LAND HOLDING  
 HANDYSIDES HOLDINGS LTD.  
 (APPROVAL)

Pursuant to section 5 and section 9 of the *Prince Edward Island Lands Protection Act* R.S.P.E.I. 1988, Cap. L-5 Council granted permission to Handysides Holdings Ltd. of Stratford, Prince Edward Island to acquire a land holding of approximately forty-nine decimal two (49.2) acres of land at Milltown Cross, Lot 61, Kings County, Province of Prince Edward Island, being acquired from Tim Handysides and Deborah Handysides, both of Stratford, Prince Edward Island PROVIDED THAT the said real property is identified for non-development use pursuant to the Land Identification Regulations (EC606/95) made under the said Act.

**EC2015-560**

PRINCE EDWARD ISLAND  
 LANDS PROTECTION ACT  
 PETITION TO ACQUIRE A LAND HOLDING  
 MARVYN'S GARDEN INC.  
 (APPROVAL)

Pursuant to section 5 of the *Prince Edward Island Lands Protection Act* R.S.P.E.I. 1988, Cap. L-5 Council granted permission to Marvyn's Garden Inc. of Munns Road, Prince Edward Island to acquire a land holding of approximately one hundred and seventeen (117) acres of land at Lakeville, Lot 47, Kings County, Province of Prince Edward Island, being acquired from Gordon Jarvis of Souris, Prince Edward Island.

**EC2015-561**

PRINCE EDWARD ISLAND  
 LANDS PROTECTION ACT  
 PETITION TO ACQUIRE A LAND HOLDING  
 MARVYN'S GARDEN INC.  
 (APPROVAL)

Pursuant to section 5 of the *Prince Edward Island Lands Protection Act* R.S.P.E.I. 1988, Cap. L-5 Council granted permission to Marvyn's Garden Inc. of Munns Road, Prince Edward Island to acquire a land holding of approximately thirty-six (36) acres of land at North Lake, Lot 47, Kings County, Province of Prince Edward Island, being acquired from Heath Dingwell and Ellen Dingwell, both of Elmira, Prince Edward Island.

**EC2015-562**

PRINCE EDWARD ISLAND  
 LANDS PROTECTION ACT  
 PETITION TO ACQUIRE A LAND HOLDING  
 MW HOLDINGS LTD.  
 (APPROVAL)

Pursuant to section 5 of the *Prince Edward Island Lands Protection Act* R.S.P.E.I. 1988, Cap. L-5 Council granted permission to MW Holdings Ltd. of McNeills Mills, Prince Edward Island to acquire a land holding of approximately one decimal one five (1.15) acres of land at Murray Road, Lot 11, Prince County, Province of Prince Edward Island, being acquired from Frederick Arthur Walsh and Olive Ellen Walsh, both of Miscouche, Prince Edward Island.

**EC2015-563**

PRINCE EDWARD ISLAND  
 LANDS PROTECTION ACT  
 PETITION TO ACQUIRE A LAND HOLDING  
 NEWLAND FARMS INC.  
 (APPROVAL)

Pursuant to section 5 and section 9 of the *Prince Edward Island Lands Protection Act* R.S.P.E.I. 1988, Cap. L-5 Council granted permission to Newland Farms Inc. of Rennies Road, Prince Edward Island to acquire a land holding of approximately six hundred and sixty-nine decimal six one (669.61) acres of land at St. Patricks, Lot 22; and at Rennies Road and Wheatley River, Lot 23; all in Queens County, Province of Prince Edward Island, being acquired from Wilfred Smith and Evelyn Smith, both of Hunter River, Prince Edward Island PROVIDED THAT the said real property is identified for non-development use pursuant to the Land Identification Regulations (EC606/95) made under the said Act.

Council noted that a portion of the land holding, being parts of Provincial Property Nos. 505677 and 671685, requires subdivision approval pursuant to the *Planning Act* R.S.P.E.I. 1988, Cap. P-9 and Regulations.

**EC2015-564**

PRINCE EDWARD ISLAND  
LANDS PROTECTION ACT  
PETITION TO ACQUIRE A LAND HOLDING  
PRINCE EDWARD EGGS INC.  
(APPROVAL)

Pursuant to section 5 of the *Prince Edward Island Lands Protection Act* R.S.P.E.I. 1988, Cap. L-5 Council granted permission to Prince Edward Eggs Inc. of Charlottetown, Prince Edward Island to acquire a land holding of approximately two decimal four nine (2.49) acres of land at Travellers Rest, Lot 19, Prince County, Province of Prince Edward Island, being acquired from Spring Free Ltd. of Kensington, Prince Edward Island.

**EC2015-565**

PRINCE EDWARD ISLAND  
LANDS PROTECTION ACT  
PETITION TO ACQUIRE A LAND HOLDING  
PRINCE EDWARD ISLAND HORSE COUNCIL  
(APPROVAL)

Pursuant to section 5 of the *Prince Edward Island Lands Protection Act* R.S.P.E.I. 1988, Cap. L-5 Council granted permission to Prince Edward Island Horse Council of Charlottetown, Prince Edward Island to acquire, by license agreement, an interest in a land holding of approximately one hundred and twenty-five (125) acres of land at Brookvale, Lot 30, Queens County, Province of Prince Edward Island, being acquired from the Government of Prince Edward Island, as represented by the Minister of Transportation, Infrastructure and Energy of Charlottetown, Prince Edward Island.

**EC2015-566**

PRINCE EDWARD ISLAND  
LANDS PROTECTION ACT  
PETITION TO ACQUIRE A LAND HOLDING  
SHIZHONG HOLDINGS INC.  
(APPROVAL)

Pursuant to section 5 and section 9 of the *Prince Edward Island Lands Protection Act* R.S.P.E.I. 1988, Cap. L-5 Council granted permission to Shizhong Holdings Inc. of Summerside, Prince Edward Island to acquire a land holding of approximately fifty-three decimal four (53.4) acres of land at Cape Wolfe, Lot 7, Prince County, Province of Prince Edward Island, being acquired from Ernest O'Connor of Cape Wolfe, Prince Edward Island SUBJECT TO the condition that the said real property not be subdivided. The condition preventing subdivision shall be binding on the said Shizhong Holdings Inc. and on all successors in title.



**EC2015-567**

PRINCE EDWARD ISLAND  
LANDS PROTECTION ACT  
PETITION TO ACQUIRE A LAND HOLDING  
SHORE LANE FARMS LTD.  
(APPROVAL)

Pursuant to section 5 of the *Prince Edward Island Lands Protection Act* R.S.P.E.I. 1988, Cap. L-5 Council granted permission to Shore Lane Farms Ltd. of Kensington, Prince Edward Island to acquire a land holding of approximately twelve decimal nine five (12.95) acres of land to be subdivided from Provincial Property No. 614867 at Sherbrooke, Lot 19, Prince County, Province of Prince Edward Island, being acquired from Clare MacDonald and Mary-Jane MacDonald, both of Summerside, Prince Edward Island.

Council noted that the proposed subdivision requires approval by the Community of Sherbrooke in accordance with its official plan and by-laws.

**EC2015-568**

PRINCE EDWARD ISLAND  
LANDS PROTECTION ACT  
PETITION TO ACQUIRE A LAND HOLDING  
SKYE VIEW FARMS LTD.  
(APPROVAL)

Pursuant to section 5 and section 9 of the *Prince Edward Island Lands Protection Act* R.S.P.E.I. 1988, Cap. L-5 Council granted permission to Skye View Farms Ltd. of Cornwall, Prince Edward Island to acquire a land holding of approximately twenty decimal five seven (20.57) acres of land at Elmwood, Lot 31, Queens County, Province of Prince Edward Island, being acquired from Marlene M. Watts of North Wiltshire, Prince Edward Island PROVIDED THAT the said real property is identified for non-development use pursuant to the Land Identification Regulations (EC606/95) made under the said Act.

**EC2015-569**

PRINCE EDWARD ISLAND  
LANDS PROTECTION ACT  
PETITION TO ACQUIRE A LAND HOLDING  
SUNSET BEACH LOT OWNERS ASSOCIATION INC.  
(APPROVAL)

Pursuant to section 5 of the *Prince Edward Island Lands Protection Act* R.S.P.E.I. 1988, Cap. L-5 Council granted permission to Sunset Beach Lot Owners Association Inc. of Summerside, Prince Edward Island to acquire a land holding of approximately seventeen decimal one four (17.14) acres of land at Fernwood, Lot 26, Prince County, Province of Prince Edward Island, being acquired from Sunset Beach Realty Inc. of North Bedeque, Prince Edward Island.

## EC2015-570

**REVENUE ADMINISTRATION ACT  
REGULATIONS  
AMENDMENT**

Pursuant to section 28 of the *Revenue Administration Act* R.S.P.E.I. 1990, Cap. R-13.2, Council made the following regulations:

**1. Subsection 4(1.1) of the *Revenue Administration Act* Regulations (EC390/91) is amended by the deletion of the words “may not” and the substitution of the words “shall not”.**

**2. Section 6 of the regulations is revoked and the following substituted:**

**6. (1)** The tax shall be collected on the total amount of a sale for which payment may be received by instalments. Sale by instalments

(2) For greater certainty, in the computation of the tax, the total amount referred to in subsection (1) includes any amount received in cash at the time of the sale and all payments to be received later, but does not include interest and finance charges that form part of the contract but appear as separate items. *Idem*

**3. The regulations are amended by the addition of the following after section 13:**

## PART II.1

## ENVIRONMENT TAX

**13.1 (1)** In this Part, “Act” means the *Environment Tax Act* R.S.P.E.I. 1988, Cap. E-8.3, and other terms such as “new tires”, “purchaser”, “tax” and “registered vendor” have the same meaning as set out in that Act. Definition, Act

(2) In this Part, “record” means any information set down by handwriting, books of account, document, drawing, typewriting, printing, photocopying, photographing, magnetic impulse, mechanical or electronic recording or any other means. Definition, record

**13.2 (1)** On or before the twentieth day of the month immediately following the end of each calendar quarter, every registered vendor shall make a return to the Commissioner, in the form approved by the Minister, reporting all sales of new tires made and the tax collected by the registered vendor during the three-month period immediately preceding, and shall remit to the Minister the tax collected during that period. Quarterly return

(2) Notwithstanding subsection (1), a registered vendor shall make a return to the Commissioner of all sales of new tires made and tax collected by the registered vendor at any time required by the Commissioner covering such period as the Commissioner may determine, and shall therewith remit to the Minister the tax collected during such period. Particular returns

(3) Unless a consolidated return has been approved by the Commissioner, every registered vendor shall make a separate return in respect of each place of business operated by the registered vendor. Return for each place of business

(4) Whenever a registered vendor is required to make a return as required by subsection (1) and the registered vendor has made no sales of new tires during the period in respect of which the return is required, the registered vendor shall make a return setting forth that fact. Return where no sales

(5) For the purpose of subsection 1.5(2) of the Act, any person referred to in subsection 1.5(1) of the Act shall remit to the Minister by certified cheque or bank draft, within thirty days after demand, all unremitted taxes collected by the registered vendor prior to the person taking control or possession of the registered vendor’s property or carrying on or managing the business of the registered vendor. Assignee, liquidation etc. to remit tax

- 13.3** (1) Every registered vendor shall keep and maintain records sufficient to furnish the Commissioner with the necessary particulars of
- Particulars
- (a) sales of new tires;
  - (b) new tires purchased for the registered vendor's own consumption or use;
  - (c) new tires taken from inventory for the registered vendor's own consumption or use;
  - (d) out-of-province sales of new tires;
  - (e) non-taxable sales of new tires;
  - (f) taxable sales of new tires;
  - (g) amount of tax due or collected; and
  - (h) disposal of tax including commission taken.
- (2) Where a registered vendor maintains the records set out in subsection (1) in electronic form, that registered vendor must ensure, for as long as those records are required to be preserved, that the records
- Records maintained in electronic form
- (a) remain complete and unaltered, apart from any changes or additions made in the normal course of communication, storage or display, from the time they were first made in final form;
  - (b) are accessible by the registered vendor which is required to retain them; and
  - (c) are capable of being printed and of being produced in electronically readable format for inspection, examination or audit.
- (3) In order to inspect records that are maintained electronically at the place of inspection, the Commissioner, an inspector or any person authorized by the Minister may require the registered vendor to produce the records in the form of a printout or to produce them in an electronically readable format, or to do both.
- Inspection of electronically maintained records
- (4) Every registered vendor shall preserve all records until such time as the Commissioner may authorize their destruction.
- Presentation of records
- 13.4** (1) A registered vendor may be paid for the services rendered by the registered vendor, during a fiscal year of the province, in collecting and remitting the tax to the Minister, a sum equivalent to three per cent of the amount of the tax collected by the registered vendor to a maximum of \$300 for each fiscal year of the province, if the registered vendor reported tax collected or deposits received for the immediately preceding fiscal year of the province in an amount less than or equal to \$10,000.
- Allowance or commission
- (2) A registered vendor shall not be paid for the services rendered by the registered vendor, during a fiscal year of the province, in collecting and remitting the tax to the Minister, if the registered vendor reported tax collected for the immediately preceding fiscal year of the province in an amount greater than \$10,000.
- No allowances or commission circumstances
- (3) The Minister may disallow payments of the allowance to any registered vendor where the Minister is satisfied that the registered vendor has failed to collect the tax or to make a return as required under the Act or the *Revenue Administration Act* or these regulations.
- Disallowance
- 13.5** Where a registered vendor has made sales on a charge or instalment basis without collecting the tax at the time of sale the registered vendor is required to report such sales in the quarterly return for the period in which the sale took place and report and remit the tax thereon.
- Charged items
- 13.6** (1) The tax shall be collected on the total amount of a sale for which payment may be received by instalments.
- Sale by instalments
- (2) For greater certainty, in the computation of the tax, the total amount referred to in subsection (1) includes any amount received in cash at the time of the sale and all payments to be received later, but does not include interest and finance charges that form part of the contract but appear as separate items.
- Idem
- 13.7** (1) Subject to the approval of the Minister, the Commissioner may cancel or suspend the registration certificate of any registered vendor under the following circumstances:
- Cancellation of vendor's certificate
- (a) where a registered vendor has failed to comply with any provision of the Act or the *Revenue Administration Act* or these regulations;

- (b) where the Commissioner has reason to believe a registered vendor has been or is carrying on business in contravention of the Act or the *Revenue Administration Act* or these regulations;
- (c) where a registered vendor is in default in remitting tax collected by the registered vendor under the Act; or
- (d) where a certificate has been filed with the Registrar of the Supreme Court under section 13 of the *Revenue Administration Act*.

(2) The Commissioner may reinstate a registration certificate which has been suspended or cancelled under the following circumstances: Reinstatement of cancelled certificate

- (a) where the Commissioner is satisfied that the registered vendor has complied with the provision of the Act or the *Revenue Administration Act* or these regulations with which the registered vendor failed to comply or which the registered vendor contravened;
- (b) where the registered vendor has remitted to the province the tax collected by the registered vendor which was due and payable; or
- (c) where the registered vendor has discharged the certificate filed with the Registrar of the Supreme Court under section 13 of the *Revenue Administration Act* by payment of the amount due therein.

(3) Before a suspension or cancellation may be made the registered vendor shall be afforded an opportunity to appear before the Commissioner to show cause why the registration certificate should not be suspended or cancelled as the case may be. Vendor may appeal

**13.8** (1) The Minister may, in accordance with this section, rebate to a registered vendor the tax that the registered vendor remitted to the Minister in respect of a sale of new tires by the registered vendor to a purchaser if the Minister is satisfied that Rebate of tax remitted in respect of bad debt

- (a) the registered vendor has given credit to the purchaser with respect to the sale of new tires, together with the tax payable by the purchaser;
- (b) the purchaser has defaulted in the payment to the registered vendor of all or part of the amount payable to the registered vendor in respect of the sale;
- (c) the registered vendor has written off as a bad debt in the registered vendor's books of account the unpaid amount payable to the registered vendor in respect of the sale; and
- (d) the write-off of the unpaid amount payable to the registered vendor as a bad debt is in accordance with generally accepted accounting principles, as recognized by the Chartered Professional Accountants of Canada, applicable at the time of the write-off.

(2) Notwithstanding subsection (1), no rebate of tax shall be made to a registered vendor under this section in respect of an unpaid amount payable to the registered vendor if Circumstances in which rebate may not be payable

- (a) the registered vendor does not claim the rebate within four years from the effective date of the registered vendor's write-off of the unpaid amount as a bad debt;
- (b) the registered vendor is entitled to offset the unpaid amount against an amount payable by the registered vendor to the purchaser;
- (c) the registered vendor has assigned, without recourse and for consideration, other than for security purposes, part or all of the unpaid amount; or
- (d) the payment for the purchase was made through the use of a credit card that is not issued by the registered vendor.

(3) The tax that may be rebated to a registered vendor under this section shall be determined in accordance with the following formula: Calculation of rebate

$$\text{Rebate} = A \times B/C$$

where,

- A is the tax remitted by the registered vendor with respect to the sale of new tires to the purchaser;
- B is the unpaid amount payable to the registered vendor less all amounts, if any, required by subsection (4) to be deducted from the unpaid amount for the purposes of determining the amount of the rebate of tax under this section; and
- C is the total amount that was payable in respect of the sale, including any federal excise and sales taxes and the amount of tax imposed by the Act.

(4) For the purposes of determining the amount of a rebate of tax under this section in respect of an unpaid amount payable to a registered vendor, the following amounts, to the extent they are applicable, shall be deducted from the unpaid amount:

Deduction from unpaid amount

- (a) all interest, finance, carrying, collection or similar charges imposed by the registered vendor with respect to the sale, except to the extent the charges are included in the total amount that was payable in respect of the sale;
- (b) all proceeds of sale received by the registered vendor on any repossession and resale of the property on account of the unpaid amount;
- (c) all amounts received by the registered vendor on the realization of any security given to secure the unpaid amount payable to the registered vendor;
- (d) if the new tires sold by the registered vendor to the purchaser are repossessed and are taken out of inventory and used by the registered vendor or by others at the registered vendor's expense, the fair value of the new tires at the time of the change in use.

(5) The following rules apply for the purposes of claiming a rebate of tax under this section:

Rules governing claims for rebate

- (a) the registered vendor may claim only one rebate under this section in respect of a sale;
- (b) the registered vendor may claim the rebate by making an adjustment to the registered vendor's tax liability account for the amount of the rebate claimed;
- (c) the registered vendor shall make only one adjustment to the registered vendor's tax liability account during any 12-month period for all claims for rebate of tax under this section, unless the registered vendor has applied in writing to the Commissioner for consent to make an additional adjustment and the Commissioner has consented to the making of the additional adjustment to the account;
- (d) the registered vendor shall retain in the registered vendor's records sufficient information and documentation to permit the verification to the satisfaction of the Commissioner of the correct amount of the tax rebate.

(6) If, after claiming a rebate of tax under this section, a registered vendor recovers from any person or through any means, other than a rebate under this section, any of the unpaid amount payable to the registered vendor in respect of which the rebate of tax was claimed, the registered vendor shall repay to the Minister by way of adjustment to the registered vendor's tax liability account the same percentage of the rebate made under this section that the amount recovered by the registered vendor is of the amount designated as "B" in the formula in subsection (3) in respect of the unpaid amount.

Repayment of rebate

(7) For the purposes of subsection (6), the repossession of new tires and the sale or use by the registered vendor or by others at the registered vendor's expense of the repossessed new tires shall be considered to be a recovery of part or all of the unpaid amount payable to the registered vendor in respect of the sale of the new tires to the extent of the lesser of the unpaid amount and,

*Idem*

- (a) the proceeds from the sale, if the repossessed new tires are the subject of a resale; or
- (b) the fair value of the new tires if the repossessed new tires are used by the registered vendor or by others at the registered vendor's expense.

#### **4. These regulations come into force on September 26, 2015.**

### EXPLANATORY NOTES

**SECTION 1** amends subsection 4(1.1) to clarify that the commission shall not be paid where the tax collected in the prior year exceeds \$10,000.

**SECTION 2** is a housekeeping amendment to clarify the intent of section 6.

**SECTION 3** amends the regulations with a new Part II.1 - Environment Tax

- **Section 13.1** provides definitions for certain words and terms used in part II.1

- **Section 13.2** provides for filing of the quarterly return and the payment of the tax collected and when the return must be filed and provides the Commissioner with the authority to require a return be filed at any time. It also requires that a vendor file a separate return for each location, a vendor to file a Nil return in period where no sales take place and for a trustee or liquidator to remit taxes collected by the vendor prior to the appointment of the trustee or liquidator with 30 days of demand.

- **Section 13.3** specifies the information that a vendor must include in its records to support the collection and remittance of the tax and requires that the vendor ensures the records are in a readable for.

- **Section 13.4** provides for the payment, to vendors, of a commission of 3% of the tax collected to a maximum of \$300. The section also requires that the commission not be paid to a vendor if, in the prior fiscal year of the Province, the vendor collected more than \$10,000 tax and authorizes the Commissioner to disallow any commission where the vendor has failed to collect or remit the tax as required

**Section 13.5** requires that tax due on an instalment or charge sale be remitted for the quarter in which the sale took place.

- **Section 13.6** provides the calculation of the amount on which tax is due in an instalment sale.

- **Section 13.7** provides the circumstances under which a vendor registration may be cancelled and the conditions that must be met to have the vendor registration reinstated. The section also provides for the vendor registration with the right to meet with the Commissioner before a suspension takes place.

- **Section 13.8** authorizes the rebate of the tax on the write-off of bad debts. The section provides for the calculation of the rebate amount, time limits within which the claim must be made, the method of obtaining the rebate and the treatment of bad debts recovered.

**SECTION 4** provides for the commencement of the regulations.

**EC2015-571**

MARITIME PROVINCES HARNESS RACING COMMISSION ACT  
MARITIME PROVINCES HARNESS RACING COMMISSION  
NOMINATION

Pursuant to section 4 of the *Maritime Provinces Harness Racing Commission Act* R.S.P.E.I. 1988, Cap. M-1.3, Council nominated the following member for reappointment:

<b>NAME</b>	<b>TERM OF APPOINTMENT</b>
Lowell Stead Montague	26 September 2015 to 26 September 2018

**EC2015-572**

PUBLIC DEPARTMENTS ACT  
ACTING PREMIER/ACTING MINISTER  
APPOINTMENT

Under authority of subsection 4(2) of the *Public Departments Act*, R.S.P.E.I. 1988, Cap. P-29 the following appointment was made:

Honourable Alan McIsaac to be Acting Premier and Acting President of the Executive Council and Acting Minister of Justice and Public Safety and Acting Attorney General commencing on the 18<sup>th</sup> day of September 2015, and continuing for the duration of the absence from the Province of Honourable Wade MacLauchlan.

**EC2015-573**

WORKERS COMPENSATION ACT  
WORKERS COMPENSATION BOARD OF  
PRINCE EDWARD ISLAND  
APPOINTMENT

Pursuant to subsection 19(2) of the *Workers Compensation Act* R.S.P.E.I. 1988, Cap. W-7.1, Council made the following appointment:

<b>NAME</b>	<b>TERM OF APPOINTMENT</b>
as chairperson	
Stuart Affleck Lower Bedeque (vice Nancy Guptill, term expired)	15 September 2015 to 15 September 2018

**EC2015-574**

EXECUTIVE COUNCIL ACT  
ASSISTANT DEPUTY MINISTER  
ACADIAN AND FRANCOPHONE AFFAIRS  
APPOINTMENT  
(TO RESCIND)

Council, having under consideration Order-in-Council EC2009-520 of September 29, 2009, rescinded the said Order, thus rescinding the appointment of Aubrey Cormier as Assistant Deputy Minister of Acadian and Francophone Affairs, effective from October 5, 2013.

**EC2015-575**

EXECUTIVE COUNCIL ACT  
SENIOR POLICY ADVISOR, PREMIER'S OFFICE  
APPOINTMENT  
(TO RESCIND)

Council, having under consideration Order-in-Council EC2015-94 of February 23, 2015, rescinded the said Order, thus rescinding the appointment of Allan Campbell as Senior Policy Advisor, Premier's Office, effective from July 31, 2015.

**EC2015-576**

EXECUTIVE COUNCIL ACT  
ASSISTANT DEPUTY MINISTER  
COMMUNICATIONS PEI  
APPOINTMENT  
(TO RESCIND)

Council, having under consideration Order-in-Council EC2014-316 of May 27, 2014, rescinded the said Order, thus rescinding the appointment of Krista Grant as Assistant Deputy Minister, Communications PEI, effective September 15, 2015.

**EC2015-577**

EXECUTIVE COUNCIL ACT  
ASSISTANT DEPUTY MINISTER  
INTERGOVERNMENTAL AFFAIRS  
APPOINTMENT  
(TO RESCIND)

Council, having under consideration Order-in-Council EC2014-575 of October 7, 2014, rescinded the said Order, thus rescinding the appointment of Rochelle Gallant as Assistant Deputy Minister of Intergovernmental Affairs, effective September 15, 2015.



**EC2015-578**

PUBLIC DEPARTMENTS ACT  
DEPARTMENT OF COMMUNITIES, LAND AND ENVIRONMENT  
ASSISTANT DEPUTY MINISTER OF ENVIRONMENT  
APPOINTMENT  
(TO RESCIND)

Council, having under consideration Order-in-Council EC2015-303 of May 20, 2015, rescinded the said Order, thus rescinding the appointment of Todd Dupuis as Assistant Deputy Minister of Environment, Department of Communities, Land and Environment, effective September 15, 2015.