



PRINCE EDWARD ISLAND  
ÎLE-DU-PRINCE-ÉDOUARD

**FINANCIAL ADMINISTRATION ACT PROVINCE  
OF PRINCE EDWARD ISLAND OVERSEAS  
SCHOOL STAFF INCOME TAX REMISSION  
ORDER**

## PLEASE NOTE

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For more information concerning the history of these regulations, please see the *Table of Regulations* on the Prince Edward Island Government web site ([www.princeedwardisland.ca](http://www.princeedwardisland.ca)).

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FINANCIAL ADMINISTRATION ACT  
Chapter F-9

PROVINCE OF PRINCE EDWARD ISLAND OVERSEAS SCHOOL STAFF  
INCOME TAX REMISSION ORDER

Pursuant to Section 22 of the *Treasury Act* R.S.P.E.I. 1974, Cap. T-7, and having effect pursuant to clause 33(1)(e) of the *Interpretation Act* R.S.P.E.I. 1988, Cap. I-8 as if made under section 26 of the *Financial Administration Act* R.S.P.E.I. 1988, Cap. F-9, and upon the recommendation of the Minister of Finance did and doth hereby approve the following Overseas School Staff Income Tax Remission Order:

**1. Short title**

This Order may be cited as the *Overseas School Staff Income Tax Remission Order*.  
(EC400/79)

**2. Definitions**

In this Order,

- (a) “**Act**” means the *Income Tax Act* of Prince Edward Island, 1974, c.1, s.1;
- (b) “**Federal Act**” means the *Income Tax Act* (Canada);
- (c) “**federal remission order**” means the PC 1979-514 of 20 February 1979, (*Overseas School Staff Income Tax Remission Order*);
- (d) “**Overseas School**” means a school outside Canada in which education facilities are provided for children under the Canadian Forces Overseas School Order;
- (e) “**school staff**” means directing, supervisory, instructional, specialist, technical and administrative personnel whose services are acquired by the Minister of National Defence under the Canadian Forces Overseas School Order. (EC400/79)

**3. Application**

This order applies to the taxation years 1978 and 1979. (EC400/79)

**4. Remission**

Remission of income tax is hereby granted to any member of the school staff employed under a loan of service agreement at an Overseas School in respect of his income for a taxation year who, in that taxation year

- (a) was not resident in Canada at any time, or

- (b) was not resident in Canada during part of that taxation year but who was resident in Canada on December 31 of that taxation year,

in an amount equal to the amount by which

- (c) the income tax paid or payable under Parts I and XIII of the *Federal Act* by that individual in respect of that taxation year,

exceeds

- (d) an amount equal to the income tax that would be payable under Part I of the *Federal Act* by that individual in respect of that taxation year if he were a person described in paragraph 250(1)(b) of the *Federal Act*,

if the individual elected for that taxation year to be taxed as though he were a person described in paragraph 250(1)(b) of the *Federal Act*. (EC400/79)

**5. *Idem***

Remission of income tax is hereby granted to any member of the school staff employed under a loan of service agreement at an Overseas School in respect of his income for a taxation year who was resident in Canada during part of that taxation year but was not resident in Canada on the 31st day of December of that taxation year in an amount equal to the amount by which

- (a) the income tax paid or payable under Parts I and XIII of the Act by the individual in respect of that taxation year,

exceeds

- (b) an amount equal to the income tax that would be payable under part I of the Act by that individual in respect of that taxation year if he were a person described in paragraph 250(1)(b) of the *Federal Act*, and subsection 120(1) of the *Federal Act* were not applicable,

if, for that taxation year, the individual elected to be

- (c) taxed as though he were a person described in paragraph 250(1)(b) of the *Federal Act*, and

- (d) excluded from the operation of subsection 120(1) of the *Federal Act*. (EC400/79)

