ADVISORY COUNCIL ON THE STATUS OF WOMEN ACT

APPOINTMENT

Pursuant to section 5 of the Advisory Council on the Status of Women Act R.S.P.E.I. 1988, Cap. A-6, Council made the following appointment:

<table>
<thead>
<tr>
<th>NAME</th>
<th>TERM OF APPOINTMENT</th>
</tr>
</thead>
<tbody>
<tr>
<td>Marcia Enman Wellington (reappointed)</td>
<td>13 June 2012 to 13 June 2014</td>
</tr>
</tbody>
</table>

EC2012-283

EXECUTIVE COUNCIL ACT
MINISTER OF TOURISM AND CULTURE
AUTHORITY TO ENTER INTO AN AGREEMENT
(ATLANTIC CANADA AGREEMENT ON TOURISM
IN SUPPORT OF THE
ATLANTIC CANADA TOURISM PARTNERSHIP)
WITH THE
GOVERNMENTS OF CANADA
AND THE OTHER ATLANTIC PROVINCES
AND WITH THE
TOURISM INDUSTRY ASSOCIATIONS
OF ATLANTIC CANADA

Pursuant to clauses 10(a), (b) and (c) of the Executive Council Act R.S.P.E.I. 1988, Cap. E-12 Council authorized the Minister of Tourism and Culture to enter into an agreement with the Government of Canada, as represented by the Minister for the Atlantic Canada Opportunities Agency; with the Governments of New Brunswick, Nova Scotia, and Newfoundland and Labrador, as represented by their respective Ministers responsible for tourism marketing and development; and with the Tourism Industry Associations of New Brunswick, Nova Scotia, Newfoundland and Labrador, and Prince Edward Island, to continue the Atlantic Canada Tourism Partnership for the period April 1, 2012 to March 31, 2015, to undertake tourism marketing and development activities in international markets, such as more particularly described in the draft agreement.
EC2012-284

EXECUTIVE COUNCIL ACT
MINISTER OF TRANSPORTATION AND INFRASTRUCTURE RENEWAL
AUTHORITY TO ENTER INTO AN AGREEMENT
(CANADA-PRINCE EDWARD ISLAND
GATEWAYS AND BORDER CROSSINGS FUND
AGREEMENT FOR ROUTE 1 REALIGNMENT PROJECT
BETWEEN CHURCHILL AND NEW HAVEN, PEI
2011-2012/2013-2014)
WITH
THE GOVERNMENT OF CANADA

Pursuant to clause 10(a) of the Executive Council Act R.S.P.E.I. 1988, Cap. E-12 Council authorized the Minister of Transportation and Infrastructure Renewal to enter into an agreement with the Government of Canada, as represented by the Minister of Transport, to set out terms and conditions for reimbursement of eligible costs for the Route 1 realignment project between Churchill and New Haven, Prince Edward Island, such as more particularly described in the draft agreement.

EC2012-285

PRINCE EDWARD ISLAND
LANDS PROTECTION ACT
PETITION TO ACQUIRE A LAND HOLDING
ELIZABETH W. DOUDOUMOPOULOS,
ALEXANDER DOUDOUMOPOULOS, NICHOLAS DOUDOUMOPOULOS,
SARAH D. BEECHLER, ELIZABETH W. LANE, THOMAS WILKINSON
AND JOHN WILKINSON
(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 Elizabeth W. Doudoumopoulos and Alexander Doudoumopoulos, both of Chevy Chase, Maryland; Nicholas Doudoumopoulos of Garret Park, Maryland; Sarah D. Beechler of Pittsburgh, Pennsylvania; Elizabeth W. Lane of Eliot, Maine; Thomas Wilkinson of Hudson, Massachusetts; and John Wilkinson of Cape Neddick, Maine to acquire an interest in a land holding of approximately forty-five (45) acres of land in Lot 37, Queens County, Province of Prince Edward Island, being acquired from P.E.I. Lending Agency, mortgagee in possession, of Charlottetown, Prince Edward Island.
EC2012-286
PRINCE EDWARD ISLAND
LANDS PROTECTION ACT
PETITION TO ACQUIRE A LAND HOLDING
ELIZABETH W. DOUDOUMOPOULOS,
ALEXANDER DOUDOUMOPOULOS, NICHOLAS DOUDOUMOPOULOS,
SARAH D. BEECHLER, ELIZABETH W. LANE, THOMAS WILKINSON
AND JOHN WILKINSON
(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 Elizabeth W.
Doudoumopoulos and Alexander Doudoumopoulos, both of Chevy Chase,
Maryland; Nicholas Doudoumopoulos of Garret Park, Maryland; Sarah D.
Beechler of Pittsburgh, Pennsylvania; Elizabeth W. Lane of Eliot, Maine; Thomas
Wilkinson of Hudson, Massachusetts; and John Wilkinson of Cape Neddick,
Maine to acquire an interest in a land holding of approximately eighty-eight (88)
acres of land in Lot 37, Queens County, Province of Prince Edward Island, being
acquired from P.E.I. Lending Agency, mortgagee in possession, of Charlottetown,
Prince Edward Island.

EC2012-287
PRINCE EDWARD ISLAND
LANDS PROTECTION ACT
PETITION TO ACQUIRE A LAND HOLDING
JOYCE MURPHY HASSIM AND SCOTT HASSIM
(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 Joyce Murphy Hassim
and Scott Hassim, both of St. Catharines, Ontario to acquire a land holding of
approximately one decimal two (1.2) acres of land in Lot 54, Kings County,
Province of Prince Edward Island, being acquired from the Estate of Francis
Patrick Murphy, c/o Joyce Murphy Hassim, Executrix, of St. Catharine’s, Ontario
and the Estate of Bibiana May Murphy, c/o Wilfred MacMillan, Executor, of
Charlottetown, Prince Edward Island.

EC2012-288
PRINCE EDWARD ISLAND
LANDS PROTECTION ACT
PETITION TO ACQUIRE A LAND HOLDING
100130 P.E.I. 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 100130
P.E.I. Inc. of Murray River, Prince Edward Island to acquire a land holding of
approximately two decimal nine six (2.96) acres of land in Lot 64, Kings County,
Province of Prince Edward Island, being acquired from Suzanne Copan of Murray
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.
EC2012-289

PRINCE EDWARD ISLAND
LANDS PROTECTION ACT
PETITION TO ACQUIRE A LAND HOLDING
BELL ALIANT REGIONAL COMMUNICATIONS 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 Bell Aliant Regional Communications Inc. (successor to Aliant Telecom Inc. and Aliant Inc.) of Halifax, Nova Scotia to acquire, by lease, an interest in a land holding of approximately nine hundred square feet (approximately 0.02 acres) of land in Lot 30, Queens County, Province of Prince Edward Island, being acquired from Kenneth G. MacKenzie and M. Janice MacKenzie, both of Hartsville, Prince Edward Island.

EC2012-290

PRINCE EDWARD ISLAND
LANDS PROTECTION ACT
PETITION TO ACQUIRE A LAND HOLDING
BLUE HERON CONSTRUCTION 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 Blue Heron Construction Inc. of North Rustico, Prince Edward Island to acquire a land holding of approximately fourteen decimal seven two (14.72) acres of land in Lot 22, Queens County, Province of Prince Edward Island, being acquired from Lise Buote of New Glasgow, 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 Blue Heron Construction Inc. and on all successors in title.

EC2012-291

PRINCE EDWARD ISLAND
LANDS PROTECTION ACT
PETITION TO ACQUIRE A LAND HOLDING
HERRING MUSSELS 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 Herring Mussels Inc. of Charlottetown, Prince Edward Island to acquire a land holding of approximately two decimal nine (2.9) acres of land in Lot 24, Queens County, Province of Prince Edward Island, being acquired from Jon Herring of Cornwall, Prince Edward Island.
EC2012-292

PRINCE EDWARD ISLAND
LANDS PROTECTION ACT
PETITION TO ACQUIRE A LAND HOLDING
JASPER WYMAN & SON CANADA 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 Jasper Wyman & Son Canada Inc. of Canavoy, Prince Edward Island to acquire a land holding of approximately forty-five (45) acres of land in Lot 37, Queens County, Province of Prince Edward Island, being acquired from P.E.I. Lending Agency, mortgagee in possession, of Charlottetown, Prince Edward Island.

Further, Council noted that upon transfer to Jasper Wyman & Son Canada Inc., the said land, being Provincial Property Nos. 490730, 646208, 802405, and 806752, will be identified for non-development use pursuant to section 21 of the said Act.

EC2012-293

PRINCE EDWARD ISLAND
LANDS PROTECTION ACT
PETITION TO ACQUIRE A LAND HOLDING
JASPER WYMAN & SON CANADA 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 Jasper Wyman & Son Canada Inc. of Canavoy, Prince Edward Island to acquire a land holding of approximately eighty-eight (88) acres of land in Lot 37, Queens County, Province of Prince Edward Island, being acquired from P.E.I. Lending Agency, mortgagee in possession, of Charlottetown, Prince Edward Island.

Further, Council noted that upon transfer to Jasper Wyman & Son Canada Inc., the said land, being Provincial Property No. 148957, will be identified for non-development use pursuant to section 21 of the said Act.

EC2012-294

PRINCE EDWARD ISLAND
LANDS PROTECTION ACT
PETITION TO ACQUIRE A LAND HOLDING
MACSULL 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 MacSull Farms Ltd. of North Granville, Prince Edward Island to acquire a land holding of approximately eighty-three decimal seven four (83.74) acres of land in Lot 20, Queens County, Province of Prince Edward Island, being acquired from Farm Credit Canada of Summerside, Prince Edward Island.

Further, Council noted that the said land holding, being Provincial Property No. 93534, was previously identified for non-development use in accordance with section 2 of the Land Identification Regulations (EC606/95) made under the said Act. Identification continues to apply.
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 Mulligan Bros. Ltd. of Kinkora, Prince Edward Island to acquire a land holding of approximately one hundred and thirty-six (136) acres of land in Lot 26, Prince County, Province of Prince Edward Island, being acquired from Adelma Reeves Trust (2003) Ltd. of Kensington, 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.

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 Firefighters’ Association Inc. of Charlottetown, Prince Edward Island to acquire, by lease, an interest in a land holding of approximately two decimal one nine (2.19) acres of land in Lot 32, Queens County, Province of Prince Edward Island, being acquired from the Government of Prince Edward Island of Charlottetown, Prince Edward Island.

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 Rossignol Estate Winery Ltd. of Little Sands, Prince Edward Island to acquire a land holding of approximately twenty-five (25) acres of land in Lot 64, Kings County, Province of Prince Edward Island, being acquired from T. Leigh Palmer of Murray 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.
EC2012-298

PRINCE EDWARD ISLAND
LANDS PROTECTION ACT
PETITION TO ACQUIRE A LAND HOLDING
SILVER HILL FUR FARM 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 Silver Hill Fur Farm Ltd. of Seacow Pond, Prince Edward Island to acquire a land holding of approximately thirty-nine (39) acres of land in Lot 1, Prince County, Province of Prince Edward Island, being acquired from Casey Leigh Gavin of Seacow Pond, Prince Edward Island.

Further, Council noted that the said land holding, being Provincial Property No. 780338, was previously identified for non-development use in accordance with section 2 of the Land Identification Regulations (EC606/95) made under the said Act. Identification continues to apply.

EC2012-299

PRINCE EDWARD ISLAND
LANDS PROTECTION ACT
PETITION TO ACQUIRE A LAND HOLDING
SILVER HILL FUR FARM 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 Silver Hill Fur Farm Ltd. of Seacow Pond, Prince Edward Island to acquire a land holding of approximately eleven decimal nine six (11.96) acres of land in Lot 1, Prince County, Province of Prince Edward Island, being acquired from Casey Leigh Gavin of Seacow Pond, 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.

EC2012-300

PRINCE EDWARD ISLAND
LANDS PROTECTION ACT
PETITION TO ACQUIRE A LAND HOLDING
WEST PRINCE AUTO GLASS 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 West Prince Auto Glass Ltd. of Alberton, Prince Edward Island to acquire a land holding of approximately zero decimal nine six (0.96) acres of land in Lot 6, Prince County, Province of Prince Edward Island, being acquired from Cindy Morrell and Earle Morrell, both of Winsloe, Prince Edward Island.
EC2012-301

PRINCE EDWARD ISLAND
LANDS PROTECTION ACT
APPLICATION TO LEASE LAND
BROOKFIELD GARDENS INC.
(APPROVAL)

Pursuant to section 5 and clause 5.3(1)(b) of the *Prince Edward Island Lands Protection Act* R.S.P.E.I. 1988, Cap. L-5 Council granted permission to Brookfield Gardens Inc. of North Wiltshire, Prince Edward Island to acquire, by lease, an interest in a land holding or land holdings of up to nine hundred (900) acres of land as part of the said corporation's aggregate land holdings PROVIDED THAT the said Brookfield Gardens Inc. files a statement with the Island Regulatory and Appeals Commission within one year of the date of this Order and prior to 31 December in every subsequent year disclosing the parcel number, the acreage and the term of lease for each parcel leased during the reporting period covered by the statement.

EC2012-302

PRINCE EDWARD ISLAND
LANDS PROTECTION ACT
APPLICATION TO LEASE LAND
RED SOIL ORGANICS
(APPROVAL)

Pursuant to section 5 and clause 5.3(1)(b) of the *Prince Edward Island Lands Protection Act* R.S.P.E.I. 1988, Cap. L-5 Council granted permission to Red Soil Organics of North Wiltshire, Prince Edward Island to acquire, by lease, an interest in a land holding or land holdings of up to four hundred and thirty-eight (438) acres of land as part of the said corporation's aggregate land holdings PROVIDED THAT the said Red Soil Organics files a statement with the Island Regulatory and Appeals Commission within one year of the date of this Order and prior to 31 December in every subsequent year disclosing the parcel number, the acreage and the term of lease for each parcel leased during the reporting period covered by the statement.

EC2012-303

PRINCE EDWARD ISLAND
LANDS PROTECTION ACT
PROPERTY NO. 817163, LOT 50, QUEENS COUNTY
IDENTIFICATION FOR NON-DEVELOPMENT USE
AMENDMENT

Pursuant to subsection 9(2) of the *Prince Edward Island Lands Protection Act* R.S.P.E.I. 1988, Cap. L-5, Council amended the condition of non-development use made pursuant to section 2 of the Land Identification Regulations (EC606/95) in respect of approximately eleven decimal seven five (11.75) acres of land, being Provincial Property No. 817163 located in Lot 50, Queens County, Prince Edward Island and currently owned by Richard MacRae and Karen MacRae, both of Vernon Bridge, Prince Edward Island.
Council noted that this amendment will enable subdivision of a parcel of land of approximately two (2) acres, SUBJECT TO the subdivided lot being consolidated with the adjacent Provincial Property No. 416701. Further, Council determined that following subdivision, identification for non-development use shall continue to apply to the subdivided parcel and to the remaining land.

This Order-in-Council comes into force on March 29, 2012.
Pursuant to subsections 57(1) and (2) of the Revenue Tax Act R.S.P.E.I. 1988, Cap. R-14, Council made the following regulations:

1. Subsection 1(1) of the Revenue Tax Act Regulations (EC262/60) is amended

(a) by the revocation of clause (b.1) and the substitution of the following:

(b.1) "aquaculturist" means an individual who
(A) is actively engaged in the cultivation and harvesting of aquatic plants and animals for sale,
(B) has the appropriate aquaculture leases, licenses or permits issued by the federal government, and
(C) earns
(I) at least $10,000 of the individual’s gross annual income from the sale of aquatic plants and animals, or
(II) at least 25 per cent of the individual’s gross annual income from the sale of aquatic plants and animals, if the individual does not earn at least $10,000 of the individual’s gross annual income from the sale of aquatic plants and animals,

(ii) a corporation that
(A) is registered in this province under the Companies Act R.S.P.E.I. 1988, Cap. C-14 or the Extra-Provincial Corporations Registration Act R.S.P.E.I. 1988, Cap. E-14,
(B) is actively engaged in the cultivation and harvesting of aquatic plants and animals for sale,
(C) has the appropriate aquaculture leases, licenses or permits issued by the federal government, and
(D) earns
(I) at least $10,000 of the corporation’s gross annual income from the sale of aquatic plants and animals, or
(II) at least 25 per cent of the corporation’s gross annual income from the sale of aquatic plants and animals, if the corporation does not earn at least $10,000 of the corporation’s gross annual income from the sale of aquatic plants and animals,

(iii) a partnership that
(A) is registered in this province under the Partnership Act R.S.P.E.I. 1988, Cap. P-1,
(B) is actively engaged in the cultivation and harvesting of aquatic plants and animals for sale,
(C) has the appropriate aquaculture leases, licenses or permits issued by the federal government in the name of the partnership, or in the name of at least one partner, and
(D) earns
(I) at least $10,000 of the partnership’s gross annual income from the sale of aquatic plants and animals, or
(II) at least 25 per cent of the partnership’s gross annual income from the sale of aquatic plants and animals, if the partnership does not earn at least $10,000 of the partnership’s gross annual income from the sale of aquatic plants and animals,

(b) by the revocation of clause (g) and the substitution of the following:

(g) "commercial fisherman" means an individual who
(A) is actively engaged in the commercial fishery,
(B) has the appropriate commercial fishing licenses or permits issued by the federal government, and
(C) earns
(I) at least $10,000 of the individual’s gross annual income from fishing, or
(II) at least 25 per cent of the individual’s gross annual income from fishing, if the individual does not earn at least $10,000 of the individual’s gross annual income from fishing,

(ii) a corporation that
(A) is registered in this province under the Companies Act or the Extra-Provincial Corporations Registration Act, and
(B) is actively engaged in the commercial fishery,
(C) has the appropriate commercial fishing licenses or permits issued by the federal government in the name of the corporation or in the name of one of the corporation’s officers in trust for the corporation, and
(D) earns
(I) at least $10,000 of the corporation’s gross annual income from fishing, or
(II) at least 25 per cent of the corporation’s gross annual income from fishing, if the corporation does not earn at least $10,000 of the corporation’s gross annual income from fishing,

(iii) a partnership that
(A) is registered in this province under the Partnership Act,
(B) is actively engaged in the commercial fishery,
(C) has the appropriate commercial fishing licenses or permits issued by the federal government in the name of the partnership or in the name of at least one partner, and
(D) earns
(I) at least $10,000 of the partnership’s gross annual income from fishing, or
(II) at least 25 per cent of the partnership’s gross annual income from fishing, if the partnership does not earn at least $10,000 of the partnership’s gross annual income from fishing;

(c) by the revocation of clause (m) and the substitution of the following:

(m) “farmer” means
(i) an individual who
(A) is actively engaged in farming or custom agricultural contracting, and
(B) earns
(I) at least $10,000 of the individual’s gross annual income from farming and from custom agricultural contracting, or
(II) at least 25 per cent of the individual’s gross annual income from farming and from custom agricultural contracting, if the individual does not earn at least $10,000 of the individual’s gross annual income from farming and from custom agricultural contracting,

(ii) a corporation that
(A) is registered in this province under the Companies Act or the Extra-Provincial Corporations Registration Act,
(B) is actively engaged in farming or custom agricultural contracting, and
(C) earns
(I) at least $10,000 of the corporation’s gross annual income from farming and from custom agricultural contracting, or
(II) at least 25 per cent of the corporation’s gross annual income from farming and from custom agricultural contracting, if the corporation does not earn at least $10,000 of the corporation’s gross annual income from farming and from custom agricultural contracting,

(iii) a partnership that
(A) is registered in this province under the Partnership Act,
(B) is actively engaged in farming or custom agricultural contracting, and
(C) earns
   (I) at least $10,000 of the partnership’s gross annual income from farming and from custom agricultural contracting, or
   (II) at least 25 per cent of the partnership’s gross annual income from farming and from custom agricultural contracting, if the partnership does not earn at least $10,000 of the partnership’s gross annual income from farming and from custom agricultural contracting,

(iv) an individual who is registered in the Future Farmer Program as administered by the Department of Agriculture and Forestry,

(v) a corporation that is registered in this province under the Companies Act or the Extra-Provincial Corporations Registration Act, and has a shareholder who is registered in the Future Farmer Program as administered by the Department of Agriculture and Forestry, or

(vi) a partnership that is registered in this province under the Partnership Act and has a partner who is registered in the Future Farmer Program as administered by the Department of Agriculture and Forestry;

(d) by the revocation of subclause (n.3)(i) and the substitution of the following:
   (i) has its motive power provided
      (A) by an electric motor and an internal combustion engine, or
      (B) solely by an electric motor,

(e) by the revocation of clause (t.2) and the substitution of the following:

(t.2) “silviculturist” means
   (i) an individual who
      (A) is actively engaged in the cultivation and harvesting of forest trees for sale, and
      (B) earns
         (I) at least $10,000 of the individual’s gross annual income from the sale of forest trees, or
         (II) at least 25 per cent of the individual’s gross annual income from the sale of forest trees, if the individual does not earn at least $10,000 of the individual’s gross annual income from the sale of forest trees,

   (ii) a corporation that
      (A) is registered in this province under the Companies Act or the Extra-Provincial Corporations Registration Act,
      (B) is actively engaged in the cultivation and harvesting of forest trees for sale, and
      (C) earns
         (I) at least $10,000 of the corporation’s gross annual income from the sale of forest trees, or
         (II) at least 25 per cent of the corporation’s gross annual income from the sale of forest trees, if the corporation does not earn at least $10,000 of the corporation’s gross annual income from the sale of forest trees,

   (iii) a partnership that
      (A) is registered in this province under the Partnership Act,
      (B) is actively engaged in the cultivation and harvesting of forest trees for sale, and
      (C) earns
         (I) at least $10,000 of the partnership’s gross annual income from the sale of forest trees, or
         (II) at least 25 per cent of the partnership’s gross annual income from the sale of forest trees, if the partnership does not earn at least $10,000 of the partnership’s gross annual income from the sale of forest trees;

2. These regulations come into force on June 9, 2012.

EXPLANATORY NOTES

SECTION 1 replaces the current definitions for the words “farmer”, “commercial fisherman”, “aquaculturist” and “silviculturist” with
improved definitions. These new definitions clarify which persons in such occupations qualify for a Revenue Tax Exemption Certificate by

- requiring a corporation and partnership included in these definitions to be registered respectively under the *Companies Act* or the *Extra-Provincial Corporations Registration Act* and the *Partnership Act*;

- correcting a reference in the definition for “farmer” to the Future Farmer Program to recognize that only an individual, and not a corporation or a partnership, can be registered in the Future Farmer Program; and

- adding an alternative income test, similar to the one currently in the definition of “farmer”, to the definitions for “commercial fisherman”, “aquaculturist” and “silviculturist” to expand the reach of these terms.

This section also amends the definition of “hybrid vehicle” to include vehicles that derive their motive power solely from electricity.

**SECTION 2** provides for the commencement of these regulations.

**EC2012-306**

TOBACCO DAMAGES AND HEALTH CARE COSTS RECOVERY ACT DECLARATION RE