EC2019-57

CLIMATE LEADERSHIP ACT
CLIMATE LEADERSHIP REGULATIONS

Pursuant to section 59 of the Climate Leadership Act R.S.P.E.I. 1988, Cap. C-9.1, Council made the following regulations:

PART 1 - INTERPRETATION

1. In these regulations, Definitions

   (a) “Act” means the Climate Leadership Act R.S.P.E.I. 1988, Cap. C-9.1;
   (b) “calendar month” means the period beginning on the first day of a month and ending on the last day of the month;
   (c) “calendar quarter” means a period of 3 months beginning on the first day of January, April, July and October in each calendar year;
   (d) “levy exemption permit” means a levy exemption permit issued under section 11 that is valid and subsisting;
   (e) “permit number” means the number assigned to a levy exemption permit;
   (f) “registration certificate” means a certificate issued to an agent pursuant to section 41 of the Act;
   (g) “registration number” means the number assigned to a registration certificate;
   (h) “reporting period” means a calendar month, a calendar quarter or a calendar year.

2. (1) For the purposes of clause 1(b) of the Act, agricultural operations do not include
   (a) the business of adding value to farm products by manufacturing, packaging, mixing, grinding or otherwise processing them, when carried out by any person other than the farmer that produced them;
   (b) the renting out by a lessor of farm land, buildings, livestock, motor vehicles, machinery or other assets, and any activities related to the maintenance or improvement of the rented items;
   (c) the breeding, raising or both of animals commonly kept as pets;
   (d) the use of farm machinery for a purpose other than agricultural operations in the province;
   (e) the use of any vehicle or machinery other than farm machinery;
   (f) any activity carried out by a person who is neither a farmer nor a custom agricultural contractor;
   (g) the business of constructing farm buildings or farm fences by any person other than the farmer using those structures;
   (h) the heating or cooling of farm buildings;
   (i) the business of providing various services or sales, or both, to a farmer, including but not limited to
      (i) banking, accounting, consulting or veterinary and other animal health services, and
      (ii) sales and services of various production inputs and farm machinery.

2. (2) For the purposes of clause 1(g) of the Act, commercial fishing operations do not include
   (a) the use of boats for a purpose other than commercial fishing operations in the province;
   (b) the use of any vehicle or machinery other than boats;
   (c) any activity carried out by a person who is not a commercial fisher;

   Exception, “commercial fishing operations”
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(d) the business of providing various services or sales, or both, to a commercial fisher, including but not limited to
   (i) banking, accounting, consulting or veterinary and other animal health services, and
   (ii) sales and services of various production inputs and fishing equipment;
   (e) constructing buildings, boats or other equipment.

(3) For the purposes of clause 1(c) of the Act, aquaculture operations do not include
   (a) the use of boats or other equipment for a purpose other than aquaculture operations in the province;
   (b) the use of any vehicle or machinery other than boats or other equipment;
   (c) any activity carried out by a person who is not an aquaculturist;
   (d) the business of providing various services or sales, or both, to an aquaculturist, including but not limited to
      (i) banking, accounting, consulting, or veterinary and other animal health services, and
      (ii) sales and services of various production inputs and aquaculture equipment;
   (e) the business of constructing, buildings, enclosures, boats or other equipment.

PART 2 - CALCULATION AND PAYMENT OF LEVY

Time of Payment of Levy

3. (1) Subject to section 5, for the purposes of subsection 6(1) of the Act, the levy is payable by a consumer at the time the fuel is used.

   (2) A consumer required to pay the levy pursuant to subsection 6(1) of the Act shall pay the levy in accordance with the formula
   
   \[(A - B) \times C\]

   where
   
   A   is the amount of fuel that was used by the consumer;
   B    is the amount of fuel in respect of which the consumer was exempt from paying the levy; and
   C   is the levy rate for the fuel at the time the fuel was used, as set out in Table 1 in the Schedule to the Act.

4. (1) For the purposes of subsection 7(2) of the Act, the levy is payable at the time the fuel is used.

   (2) For the purposes of subsection 7(2) of the Act, the amount of fuel used by the interjurisdictional road carrier shall be determined in accordance with the Gasoline Tax Act R.S.P.E.I. 1988, Cap. G-3.

5. (1) For the purposes of subsection 8(1) of the Act, where the levy is payable on fuel used by an agent, the agent shall calculate the levy payable in accordance with section 3 or in accordance with
   
   (a) section 6, where the fuel included a proportion of biomass;
   (b) section 7, where the fuel included a proportion of a second fuel;
   or
   (c) section 8, where the fuel was rebranded.

   (2) For the purposes of this section, an agent’s own use of fuel does not include fuel purchased and used by the agent that the agent was not entitled to purchase exempt from the levy.

Special Rules

6. For the purposes of clause 9(1)(c) of the Act, where the proportion of biomass
   
   (a) in an amount of gasoline is greater than 10%; or
   (b) in an amount of diesel is greater than 5%,
   the levy payable on the gasoline or diesel, as the case may be, is determined by the formula
   
   \[(A - B) \times C/D\]

   where
   
   A   is the amount of gasoline or diesel, as the case may be;
   B    is the amount of fuel in respect of which the consumer was exempt from paying the levy; and
   C   is the levy rate for the fuel at the time the fuel was used, as set out in Table 1 in the Schedule to the Act.
B is the amount of biomass in the amount of gasoline or diesel, as the case may be;
C is the rate for gasoline or diesel, as the case may be, as set out in Table 1 in the Schedule to the Act; and
D is, in the case of gasoline, 95%, and in the case of diesel, 98%.

7. (1) For the purposes of clause 9(1)(b) and clause 9(1)(c) of the Act, the prescribed proportion of a second fuel is 10%.

(2) Where the proportion of a fuel or fuels included in a substance that contains more than one fuel, other than the fuel that is present in the highest amount, exceeds 10%,
(a) the substance is prescribed as a mixture or blend for the purposes of clause 9(1)(c) of the Act; and
(b) the proportions of each fuel in the substance shall be determined.

(3) Where the proportion of each fuel included in a substance that contains more than one fuel is known, the substance is prescribed as a mixture or blend for the purposes of section 9 of the Act.

(4) Subject to sections 11 and 60 of the Act and subsection (5), for the purposes of subsection 9(1) of the Act, the levy payable on a mixture or blend is the aggregate of the amounts for each fuel included in the mixture or blend calculated in accordance with the formula

\[ A \times B \]

where
A is the amount of the particular fuel included in the mixture or blend; and
B is the levy rate for that type of fuel, at the time the levy is required to be paid under the sections of the Act that apply to that fuel, as set out in Table 1 in the Schedule to the Act.

(5) Where the levy rate applicable to a fuel included in a mixture or blend changes in a reporting period and the agent is unable to determine the amount of fuel used on each day in the reporting period, the levy payable for the reporting period is the aggregate of the amounts for each fuel included in the mixture or blend calculated in accordance with the formula

\[ (A \times B \times C/D) + (A \times E \times F/D) \]

where
A is the amount of fuel subject to the levy that was used in the reporting period;
B is the levy rate for the fuel as set out in the Table in Schedule A of the Act prior to the rate change (in this subsection referred to as “rate B”);
C is the number of days in the reporting period during which rate B was in effect;
D is the number of days in the reporting period;
E is the levy rate for the fuel as set out in Table 1 in the Schedule to the Act after the rate change (in this subsection referred to as “rate E”); and
F is the number of days in the reporting period during which rate E was in effect.

8. For the purposes of subsection 10(1) of the Act, the levy required to be paid by an agent when fuel is rebranded is the amount by which A exceeds B where
A is the levy computed in accordance with the Act and these regulations that would otherwise be required to be paid on the fuel after it is rebranded; and
B is the levy computed in accordance with the Act and these regulations that was required to be paid on the fuel before it was rebranded.

9. (1) For the purposes of subsection 11(4) of the Act, where the levy rate on the fuel has increased, the vendor referred to in subsection 11(3) of the Act shall pay to the Commissioner the amount calculated in accordance with the formula

A – B

where
A is the levy that would otherwise be required to be paid on the fuel if the fuel had been purchased on the day on which the rate on the fuel increased; and

B is the levy that was required to be paid by the vendor on the fuel.

(2) The levy payable by the vendor referred to in subsection (1) shall be remitted in accordance with section 18 of these regulations.

(3) For the purposes of subsection 11(5) of the Act, where the levy rate on the fuel has decreased, a vendor that files a report in accordance with subsection 11(3) of the Act is entitled to a refund of the portion of the levy that was paid in respect of the fuel equal to the amount calculated in accordance with the formula

\[ B - A \]

where

A is the levy that would otherwise be required to be paid on the fuel if the fuel had been purchased on the day on which the rate on the fuel decreased; and

B is the levy that was required to be paid by the vendor on the fuel.

PART 3 - EXEMPTIONS

Levy Exemptions

10. (1) A purchaser is exempt from paying the levy on gasoline or diesel purchased pursuant to section 22 of the Act and used in the operation of a covered facility only if the gasoline or diesel is marked fuel.

(2) For the purposes of the exemption authorized under section 24 of the Act, the capacity of prepackaged fuels in factory-sealed containers is 10 litres or less.

11. (1) The following persons may apply in the form approved by the Commissioner for a levy exemption permit to purchase marked fuel exempt from the levy:

(a) a farmer for agricultural operations on a farm;

(b) a fisher for commercial fishing operations;

(c) an aquaculturist for aquaculture operations;

(d) a custom agricultural contractor for custom agricultural contracting operations on a farm.

(2) The applicant for a levy exemption permit shall provide the following information:

(a) the applicant’s name and the names of any partners or the applicant’s corporation, if any;

(b) the name of the applicant’s business, if different from the information provided under clause (a);

(c) the physical location of the applicant’s business;

(d) the mailing address of the applicant’s business;

(e) the applicant’s Federal Business Number or Harmonized Sales Tax number;

(f) the applicant’s previous levy exemption permit number, if applicable;

(g) the name of the previous owner and date of ownership change of the business, if applicable;

(h) number, type and location or home port of any license, lease or permit held, if applicable;

(i) parcel number and location of each relevant property owned, leased or cultivated, if applicable;

(j) type and quantity of crops cultivated and livestock raised, if applicable;

(k) all equipment in which levy exempt fuel is to be used, including the type, make, model, horsepower, fuel type and, if applicable, the name and identification number;

(l) the estimated total annual fuel consumption of the equipment listed pursuant to clause (k);

(m) invoices and other information that show income earned by the applicant’s business;

(n) other information required by the Commissioner to determine the applicant’s eligibility.
(3) The applicant shall sign and date the application and certify that the information provided is correct.

(4) On receipt of an application under subsection (1), the Commissioner shall review the application and may request additional information to determine the applicant’s eligibility.

(5) Where the Commissioner approves the application, the Commissioner shall issue a levy exemption permit containing the name and address of the permit holder, the exempt operation, the permit number and the expiry date and identifying the type of fuel on which the permit holder is exempt from paying the levy.

(6) The Commissioner may refuse to issue a levy exemption permit to an applicant where

(a) the Commissioner determines that the applicant is not eligible for an exemption from paying the levy on fuel;
(b) the Commissioner determines that some or all of the information provided on the application is false or misleading;
(c) the applicant holds a valid levy exemption permit in respect of the same fuel;
(d) the Commissioner determines that the applicant has been convicted of a contravention of the Act or these regulations or any other enactment that provides for the imposition of a tax or levy on fuel; or
(e) the Commissioner considers it appropriate to refuse to issue a levy exemption permit to the applicant in the circumstances.

12. (1) A purchaser is not entitled to purchase fuel exempt from the levy unless the purchaser provides evidence of eligibility in accordance with this section at the time the fuel is purchased.

(2) A purchaser who claims an exemption under any of sections 13 to 16 of the Act shall present to the vendor a levy exemption permit or confirmation from the Commissioner that the purchaser holds a levy exemption permit.

(3) The vendor shall record the permit number and expiry date of a levy exemption permit presented by the purchaser.

(4) A purchaser who claims an exemption under any of sections 17 to 20 of the Act shall present to the vendor a letter from the Commissioner stating that the purchaser is exempt.

(5) The vendor shall retain a copy of the letter presented by the purchaser as evidence of the exemption.

(6) A purchaser who claims an exemption under section 21 or 22 of the Act shall present to the vendor a levy exemption permit issued on behalf of the province of registration of the marine craft or a covered facility certificate, as the case may be.

(7) The vendor shall record the permit number and jurisdiction of issue or the certificate number, as the case may be.

13. (1) The fee for the issuance of a levy exemption permit is $10 and shall be paid to the Minister before the Commissioner issues a levy exemption permit.

(2) The Minister may attach conditions or restrictions to any levy exemption permit.

(3) No person who is the holder of a levy exemption permit shall fail to comply with the conditions attached to or fail to observe the restrictions contained in the permit.

(4) A levy exemption permit expires on the earliest of

(a) the expiry date shown on the permit;
(b) the date the person to whom the permit was issued ceases to be entitled to purchase fuel exempt from the levy;
(c) where the permit holder is a corporation, the date the permit holder
(i) amalgamates with another corporation,
(ii) is wound up, liquidated or dissolved, or
(iii) is the subject of any proceedings under the Companies’ Creditors Arrangement Act (Canada);
(d) where the permit holder is a partner in a partnership, the date there is a change in the partners of the partnership;
(e) where the permit holder is a member of a joint venture, the date there is a change in the operator of a joint venture; and
(f) the date the permit is cancelled by the Commissioner.

(5) No person who has been issued a levy exemption permit shall permit another person to use the levy exemption permit.

(6) No person shall use a levy exemption permit issued in the name of another person.

(7) The Commissioner may suspend or cancel a levy exemption permit where
(a) the Commissioner determines that the holder of the permit has failed to comply with the conditions or failed to observe the restrictions attached to the permit by the Minister;
(b) the Commissioner determines that the holder of the permit is no longer eligible for the exemption from paying the levy on fuel;
(c) the Commissioner determines that information provided to the Commissioner by the holder of the permit is false or misleading;
(d) the permit has been lost, stolen, destroyed or is unusable;
(e) the Commissioner believes that the permit has been sold to, or is in the possession of or being used by, a person other than the person to whom it was issued;
(f) the Commissioner determines that the holder of the permit has been convicted of a contravention of the Act or these regulations or any other enactment that provides for the imposition of a levy on fuel; or
(g) the Commissioner considers it appropriate to suspend or cancel the permit in the circumstances.

(8) Where the Commissioner has suspended a levy exemption permit under clause (7)(f), the period of suspension shall be for a period of 60 days for the first conviction, six months for the second conviction and one year for any subsequent conviction.

(9) Where the Commissioner has suspended or cancelled a levy exemption permit, the Commissioner shall notify the holder of the permit and all agents of that fact.

(10) The Commissioner may reinstate a levy exemption permit that was suspended under subsection (7) where the Commissioner is satisfied by evidence provided by the holder of permit that the holder is now in compliance with all conditions or restrictions that apply to the permit.

(11) Where a levy exemption permit is reinstated under subsection (10), the Commissioner shall notify the holder of the permit and all agents of that fact.

(12) Where a levy exemption permit has been cancelled for the reason referred to in clause (7)(d) and the permit holder satisfies the Commissioner that the permit has not been sold or is not in the possession of or being used by someone other than the person to whom it was issued, the Commissioner shall issue a replacement permit.

14. The holder of a levy exemption permit shall immediately notify the Commissioner where
(a) the holder ceases to conduct activities that qualified the holder for the permit;
(b) the holder is the subject of proceedings relating to bankruptcy, insolvency or receivership;
(c) the holder, where the holder is a corporation,
(i) amalgamates with another corporation,
(ii) is wound up, liquidated or dissolved, or
(iii) is the subject of proceedings under the Companies’ Creditors Arrangement Act (Canada);
(d) the holder is a partner in a partnership and there is a change in the partners of the partnership; or
15. (1) Subject to subsections (2) and (3), a vendor shall, before selling fuel exempt from the levy, take reasonable steps to ensure that the fuel is intended to be used as specified on the levy exemption permit.

(2) A vendor shall report sales of fuel exempt from the levy to the Commissioner at the time and in the form approved by the Commissioner.

(3) The vendor shall provide the following information:
(a) name and address of the vendor;
(b) dates covered by the reporting period;
(c) in respect of each sale of fuel in the reporting period,
   (i) the type of fuel sold,
   (ii) the date of the sale,
   (iii) the permit number of purchaser, if applicable,
   (iv) the quantity of fuel sold in the transaction,
   (v) the name of purchaser of fuel, and
   (vi) the location of the sale; and
(d) the total quantity of fuel sold in the reporting period.

(4) The vendor shall sign and date the report and certify that the information provided is correct.

(5) The Commissioner may require a vendor to provide proof that the vendor has purchased and has paid the levy in respect of fuel that was sold exempt from the levy before paying a refund to the vendor under section 40 of the Act in respect of that fuel.

16. For the purposes of clause 30(1)(b) of the Act, a person is eligible to be in possession of marked fuel if the person is eligible to be in possession of the marked fuel under sections 15 or 38 of the Gasoline Tax Act Regulations (EC283/72).

PART 4 - REMITTANCE AND REFUNDS

Remittance of Levy

17. (1) Subject to subsection (2), the reporting period for the remittance of the levy by an agent is a calendar month.

(2) The Commissioner may, in respect of particular operations or activities of an agent, approve a different reporting period from the period specified in subsection (1).

(3) An agent shall remit the levy payable in respect of a reporting period so that it is received by the Minister not later than 25 days following the end of that reporting period.

(4) The Commissioner may require an agent to remit the levy earlier than the date stipulated under this section by providing a direction in writing to that effect to the agent.

(5) An agent required to remit an amount pursuant to subsection 6(3) of the Act in respect of an amount for which the agent is liable pursuant to section 31 of the Act shall remit the amount payable in a reporting period so that it is received by the Minister not later than 25 days following the end of that reporting period.

(6) An agent required to remit the levy pursuant to section 8, 9 or 10 of the Act shall remit the levy payable in a reporting period so that it is received by the Minister not later than 25 days following the end of that reporting period.

18. A vendor required to remit an amount pursuant to subsection 11(4) or subsection 60(5) of the Act in respect of an amount for which the vendor is liable pursuant to section 11 or 60 of the Act shall remit the amount payable so that it is received by the Minister not later than 30 days following the day on which the levy rate applicable to the type of fuel changed.
19. A person who is required to remit an amount pursuant to section 36 of the Act in respect of an amount for which the person is liable shall remit the amount to the Minister within 30 days from the date the amount becomes payable.

20. A person who is required to remit an amount pursuant to section 31 of the Act in respect of an amount for which the person is liable pursuant to section 28, 29 or 30 of the Act, as the case may be, shall remit the amount to the Minister within 30 days from the date the amount becomes payable.

Refund of Levy

21. (1) The Commissioner may pay a refund under section 27 of the Act in respect of the levy paid on clear fuel for motive purposes where

(a) the fuel was used in the province in circumstances in which the Act would have permitted the use of marked fuel;
(b) the purchaser held a levy exemption permit entitling the person to purchase marked fuel at the time the fuel was purchased; and
(c) the Commissioner is satisfied that marked fuel was not reasonably available at the time the fuel was purchased.

(2) The Commissioner may pay a refund under section 27 of the Act in respect of the levy paid on aviation gas or aviation jet fuel where the fuel was used by a purchaser for a purpose or use for which the purchaser would have been entitled to purchase the fuel exempt from the levy had the purchaser provided evidence of exemption at the time the fuel was purchased.

(3) An application for a refund of the levy under section 27 of the Act for fuel used for a purpose or use described in subsection (1) or (2) shall

(a) be made in the form approved by the Commissioner;
(b) be accompanied with invoices and any other records and documents required by the Commissioner
   (i) to prove the claim, and
   (ii) to determine the amount of the refund; and
(c) be received by the Commissioner not later than 4 years after the date on which the fuel was purchased.

(4) An applicant for a refund shall provide the following information:

(a) the applicant’s name and the names of the applicant’s business partners or corporation, if applicable;
(b) the nature of the applicant’s business;
(c) the location, mailing address and other contact information of the business;
(d) the levy exemption permit number, if applicable;
(e) the period of the claim;
(f) a list of all invoices in respect of the claim, providing the date, name of vendor, invoice number and number of litres of fuel purchased for each invoice;
(g) a list of all vehicles and equipment that were refueled from the purchases listed;
(h) the total number of litres of fuel purchased;
(i) the total number of litres of fuel on which the refund is requested;
(j) the reason why the applicant is requesting the refund.

(5) The applicant shall sign and date the application and certify that the information provided is correct.

(6) On receipt of an application under subsection (4), the Commissioner shall review the application and may request additional information to determine the applicant’s eligibility.

(7) Where the Commissioner determines that the applicant is entitled to a refund, the Commissioner shall pay the refund in the amount determined.

(8) The amount of a refund the Commissioner may pay under subsection (5) is equal to the amount of the levy paid by the claimant on the amount of fuel eligible for the refund.
Refunds to Vendor

22. (1) Subject to this section, an application for a refund of the levy under section 40 of the Act shall
(a) be a written request from the vendor to the Commissioner;
(b) be accompanied with invoices and any other information required by the Commissioner
(i) to prove the claim, and
(ii) to determine the amount of the levy to be refunded; and
(c) subject to subsection (2), be received by the Commissioner not later than 4 years after the date in which the circumstance giving rise to the claim for the refund has occurred.

(2) An application for a refund of the levy under subclause 40(1)(b)(iii) of the Act shall be received by the Commissioner within one year after the date the fuel was stolen or destroyed.

(3) On receipt of an application under this section, the Commissioner shall review the application and may request additional information to determine the applicant’s eligibility.

(4) Where the Commissioner determines that the applicant is entitled to a refund, the Commissioner shall pay the refund in the amount determined by the Commissioner under subsection (5).

(5) Subject to subsection (6), the amount of refund the Commissioner may pay under subsection (4) is equal to the amount of the levy paid under the Act by the applicant on the amount of fuel eligible for a refund.

(6) The amount of refund the Commissioner may pay under subsection (4) in respect of fuel that was rebranded to a fuel with a lower levy rate or to a substance that is not a fuel is the difference between the levy paid on the fuel before it was rebranded and the levy, if any, payable on the fuel or substance after it was rebranded.

PART 5 - REGISTRATION

23. (1) A person to whom subsection 41(1) or 41(2) of the Act applies shall apply to be registered in the form approved by the Commissioner.

(2) An applicant for registration shall provide the following information:
(a) the applicant’s name and the names of any business partners or corporation, if applicable;
(b) the name of the business, if different from the information provided under clause (a);
(c) the type of ownership of the business;
(d) the physical location, mailing address and other contact information for the business;
(e) the location where the business records are kept;
(f) the Federal Business Number or Harmonized Sales Tax Number of the business;
(g) the number of any business license or permit issued for the business;
(h) the nature of the business operations or activities;
(i) types, categories and estimates of the annual volume of fuel activity.

(3) The applicant shall sign and date the application and certify that the information provided is correct.

(4) On receipt of an application under this section, the Commissioner shall review the application and may request additional information to determine the applicant’s eligibility.

(5) On review of an application under this section, the Commissioner may request that the applicant provide security in accordance with section 56 of the Act.

(6) Where the Commissioner is satisfied with the application, the Commissioner shall
(a) register the person as an agent; and
(b) issue a registration certificate containing a registration number and identifying the type of fuel that may be sold by the person.

(7) The registration of an agent under this section is subject to any terms and conditions that may be imposed, from time to time, by the Commissioner.

(8) The Commissioner may suspend or cancel a registration where the Commissioner determines that information provided to the Commissioner by the agent is false or misleading.

24. An agent shall immediately notify the Commissioner where
(a) the agent ceases to carry on business or to carry on that part of the agent’s business for which the agent was registered;
(b) the agent is the subject of proceedings relating to bankruptcy, insolvency or receivership;
(c) the agent, where the agent is a corporation,
   (i) amalgamates with another corporation,
   (ii) is wound up, liquidated or dissolved, or
   (iii) is the subject of any proceedings under the Companies’ Creditors Arrangement Act (Canada);
(d) the agent is a partner in a partnership and there is a change in the participants in the partnership; or
(e) the agent is the operator of a joint venture and there is a change in the participants in the joint venture.

PART 6 - RECORDS, RETURNS AND REPORTS

25. (1) Every person who is required to keep records under the Act or these regulations shall keep the records for
(a) in the case of records relating to a purchase of fuel, 5 years from the date on which the fuel was purchased; and
(b) in the case of records relating to a refund, 4 years from the date on which the refund was paid.

(2) A purchaser who purchases marked fuel shall keep records in the form approved by the Commissioner of the following information:
(a) the total amount of marked fuel purchased;
(b) the equipment fueled by the marked fuel;
(c) the use of the equipment referred to in clause (b);
(d) information that substantiates the use of marked fuel in that equipment;
(e) the amount of clear fuel purchased in the period.

(3) A person who receives a refund or other amount from the Commissioner shall keep records in the form approved by the Commissioner of the following information:
(a) the original purchase invoices of the fuel purchased;
(b) the total amount of fuel purchased;
(c) the total amount of fuel on which a refund was requested;
(d) the equipment fueled by the fuel;
(e) the use of the equipment fueled by the fuel.

26. (1) An agent that is a vendor of fuel, a consumer of fuel, an importer or exporter of fuel, an operator of a bulk plant or that is engaged in some or all of those activities shall keep records in the form approved by the Commissioner to support the matters to be reported for the purposes of the Act.

(2) An agent shall record in writing and shall keep, in the form approved by the Commissioner, a record of every purchase, sale, transfer or delivery of fuel.

(3) The information to be recorded relating to a particular purchase, sale, transfer or delivery of fuel shall include
(a) the date of the purchase, sale, transfer or delivery and the type and quantity of fuel;
(b) the name and address of the person from whom the fuel was purchased, transferred or delivered;
(c) the name and address of the person to whom the fuel was sold, transferred or delivered, and a notation as to whether that person was a purchaser, agent, sub-agent or employee of the agent;
(d) the invoice number and the number of the levy exemption permit held by the person to whom the fuel was sold, transferred or delivered, if applicable;
(e) a statement that the person to whom the fuel was sold, transferred or delivered has provided a letter from the Commissioner certifying the exemption claimed under sections 17 to 20 of the Act, if applicable;
(f) the invoice number and number of the levy exemption permit required for the purposes of section 21 of the Act, if applicable;
(g) the invoice number and number of the covered facility certificate required for the purposes of section 22 of the Act, if applicable; and
(h) the rate and amount of the levy, if any, applicable to the transaction.

(4) The Commissioner may, in writing, direct an agent to provide additional information respecting a particular purchase, sale, transfer or delivery of fuel.

(5) An agent shall consolidate records of all purchases, sales, transfers and deliveries of fuel of every bulk plant or other outlet operated by the agent on a monthly basis and shall include in the consolidation all sales, transfers and deliveries of fuel made from bulk plants or other outlets outside the province to the agent or the agent’s purchasers in the province.

(6) In establishing the number of litres on which the agent shall remit the levy, the agent may deduct from the total quantity of fuel sold, transferred or delivered in the month
(a) the quantity of fuel sold, transferred or delivered to another person in the province who is an agent;
(b) the quantity of fuel sold, transferred or delivered to a person outside the province if the sale, transfer or delivery is evidenced by the agent’s invoice stating the name and address of the person, the invoice number and a description of the fuel and method of transportation used; and
(c) the quantity of fuel on which the levy is not payable under the Act.

27. (1) A vendor of fuel that is a sub-agent shall keep records as specified in subsection (2) to support all matters to be reported for the purposes of the Act.

(2) A vendor that is a sub-agent shall keep and maintain records relating to
(a) all acquisitions of fuel, whether the fuel is acquired for the sub-agent’s own use or for resale, and the invoices evidencing those acquisitions;
(b) total daily sales, transfers or deliveries of each type and grade of fuel, evidenced by pump meter readings;
(c) the inventory of each type and grade of fuel in the sub-agent’s possession at the opening of business on the first day of each month, and at the close of business on the last day of each month;
(d) each sale, transfer or delivery of marked fuel; and
(e) each sale, transfer or delivery of exempt fuel.

(3) The Commissioner may, in writing, direct a vendor to provide additional information respecting the vendor’s records.

(4) The records required to be kept and maintained under this section shall be in the form approved by the Commissioner.

28. Where required by the Commissioner under section 36 of the Act to do so, a person shall keep and maintain for each calendar quarter a record of
(a) all fuel acquired by the person outside of and brought into the province;
(b) all fuel acquired by the person within the province; and
(c) the use made of the fuel referred to in clauses (a) and (b).

29. (1) A person required to keep records under these regulations shall keep the records at the person’s place of business or residence in the province or at any other place approved by the Commissioner.
(2) Where records are created electronically, the person required to keep the records shall ensure that the person maintains a system that enables the records to be read and printed.

30. (1) A vendor shall, in respect of each sale of clear fuel subject to the levy, prepare an invoice showing:
   (a) the name and address of the vendor;
   (b) the date of sale;
   (c) the amount of each type of fuel sold; and
   (d) the rate and amount of the levy applicable to the transaction.

   (2) A vendor shall, in respect of each sale of fuel not subject to the levy, prepare an invoice showing the following:
   (a) the name and address of the vendor;
   (b) the name and address of the purchaser;
   (c) the number of the purchaser’s levy exemption permit, if applicable;
   (d) the date of sale;
   (e) the amount of each type of fuel sold;
   (f) the total selling price.

   (3) A vendor shall retain one copy of an invoice or other documentation prepared under this section and provide the original to the person to whom the fuel is sold.

31. (1) The reporting period for a return by an agent is a calendar month.

   (2) The Commissioner may, in respect of particular operations or activities of an agent, approve a different reporting period from the period specified in subsection (1).

   (3) An agent shall submit a return in respect of a reporting period so that it is received by the Minister not later than 25 days following the end of that reporting period.

   (4) The Commissioner may require an agent to remit a return earlier than the date specified under this section by providing a direction in writing to that effect to the agent.

32. (1) An agent shall include the following information in the return the agent is required to submit under section 31:
   (a) all inventory stored in the province at the beginning of the reporting period;
   (b) all products refined or manufactured in the province during the reporting period;
   (c) all products imported into the province during the reporting period;
   (d) all products purchased or obtained from agents within the province during the reporting period;
   (e) all products that were rebranded during the reporting period;
   (f) all inventory stored in the province at the end of the reporting period;
   (g) the total accountable volume for each product for the reporting period;
   (h) all products exported from the province during the reporting period;
   (i) all products sold or transferred to agents within the province during the reporting period;
   (j) all products sold exempt of the levy during the reporting period;
   (k) all verifiable volume adjustments made during the reporting period;
   (l) a total of all volumes for each product subject to the levy for the reporting period;
   (m) a total of the total levy due for each product for the reporting period;
   (n) all approved adjustments for each product for the reporting period;
   (o) the total levy payable for the reporting period.

   (2) The agent shall sign and date the return and certify that the information provided is correct.
33. (1) A consumer required to file a return under section 37 of the Act shall submit to the Commissioner a report in the form approved by the Commissioner not later than 30 days following the end of the period specified by the Commissioner.

(2) The consumer shall provide the following information in the report referred to in subsection (1):

(a) the consumer’s name and the names of business partners or the corporation, if applicable;
(b) the consumer’s mailing address and other contact information;
(c) the number of the consumer’s levy exemption permit, if applicable;
(d) the type of fuel used;
(e) the month during which the fuel was used;
(f) the levy rate for the type of fuel;
(g) the total amount of fuel used;
(h) the amount of the levy payable on the fuel used;
(i) the total levy due;
(j) the amount of payment being remitted.

(3) The consumer shall sign and date the return and certify that the information provided is correct.

34. (1) A person required to file a return pursuant to subsection 11(3) or 60(4) of the Act shall submit to the Commissioner a report in the form approved by the Commissioner not later than 30 days following the day on which the levy rate applicable to the type of fuel changed.

(2) A person referred to in subsection (1) shall provide the following information in the report:

(a) the person’s name and the names of business partners or corporation, if applicable;
(b) the person’s mailing address and other contact information;
(c) the type of fuel inventory on hand;
(d) the change in the levy rate for each type of fuel inventory on hand;
(e) the amount of each type of fuel inventory on hand;
(f) the levy payable or refundable on each type of fuel inventory on hand;
(g) the total levy payable or refundable;
(h) the amount payment being remitted, if applicable.

(3) The person referred to in subsection (1) shall sign and date the report and certify that the information provided is correct.

35. (1) Subject to this section, interest that is payable under the Act is

(a) compound interest at the rate prescribed for the purposes of section 16 of the Revenue Administration Act R.S.P.E.I. 1988, Cap. R-13.2; and
(b) payable under the Act from the day on which an amount is owed until the day on which the amount is received by the Minister.

(2) Interest is payable on the amount of a penalty unpaid under section 53 of the Act at the rate prescribed for the purposes of section 16 of the Revenue Administration Act from the date of the notice of administrative penalty until the day on which the Minister receives the amount owing.

(3) Pursuant to subsection 19(6) of the Revenue Administration Act, no interest is payable on any amount payable by the Commissioner under the Act or these regulations.
36. (1) Except where the Act or these regulations provide otherwise, where a notice or other document is to be served on or is to be sent or given to a person by the Commissioner, the notice or document may be served on, sent or given to

(a) a person, other than a corporation,
   (i) by being mailed to the person by ordinary or registered mail addressed to the person to which the notice or document is directed at that person’s last address known to the Commissioner,
   (ii) by personal service, or
   (iii) subject to subsection 57(1) of the Act, by electronic means; and

(b) a corporation,
   (i) by registered mail addressed to the corporation at the corporation’s last address known to the Commissioner, or
   (ii) subject to subsection 57(1) of the Act, by electronic means.

(2) Where a person on or to whom a notice or other document is to be served, sent or given under the Act or these regulations carries on business under a name or style other than the person’s own name, the notice or document,

(a) for the purposes of being mailed or sent by electronic means, may be addressed to the name or style under which the person carries on business; and

(b) for the purposes of personal services, is deemed to have been served where it has been left with an adult person employed at the place of business of the person to which the notice or document is directed.

(3) Where persons on or to whom a notice or other document is to be served, sent or given under the Act or these Regulations carry on business in partnership or joint venture, the notice or document,

(a) for the purposes of being mailed or sent by electronic means, may be addressed to the partnership name or joint venture name; and

(b) for the purposes of personal service, is deemed to have been served where it
   (i) has been served on one of the partners, or
   (ii) is left with an adult person employed at the place of business of the partnership or joint venture.

37. These regulations come into force on April 1, 2019.

EXPLANATORY NOTES

SECTION 1 establishes definitions for the purposes of the regulations.

SECTION 2 specifies exclusions from agricultural operations for the purposes of clause 1(b) of the Act, commercial fishing operations for the purposes of clause 1(g) of the Act, and aquaculture operations for the purposes of clause 1(c) of the Act.

SECTION 3 specifies the time at which a consumer is required to pay the levy for the purposes of subsection 6(1) of the Act, and provides the formula for calculating the levy.

SECTION 4 specifies the time at which an interjurisdictional road carrier is required to pay the levy, and provides that the amount of fuel used by the interjurisdictional road carrier shall be determined in accordance with the Gasoline Tax Act for the purposes of subsection 7(2) of the Act.

SECTION 5 provides the rules for calculating the levy payable by an agent for the purposes of subsection 8(1) of the Act.

SECTION 6 specifies the prescribed proportion of biomass for the purposes of clause 9(1)(c) of the Act and provides the formula for calculating the levy payable on fuel containing that proportion of biomass.

SECTION 7 specifies the prescribed proportion of a second fuel for the purposes of clauses 9(1)(b) and (c) of the Act and provides the formulas
for calculating the levy payable on mixtures or blends of fuel, including
the calculation where there has been a change in the levy rate applicable
to a fuel.

SECTION 8 provides the formula for calculating the levy payable by an
agent for the purposes of subsection 10(1) of the Act on fuel that has
been rebranded.

SECTION 9 provides the formulas for calculating the levy payable by a
vendor where the levy rate on a fuel has increased or refundable to a
vendor where the levy rate on the fuel has decreased.

SECTION 10 specifies conditions that apply to a levy exemption under
section 22 or 24 of the Act.

SECTION 11 authorizes applications for a levy exemption permit and
specifies the information that an applicant is required to provide to the
Commissioner for the permit.

SECTION 12 requires a purchaser claiming an exemption under any of
sections 13 to 20 of the Act to provide the specified evidence of
eligibility to the vendor and requires the vendor to keep a record of the
evidence provided by the purchaser.

SECTION 13 authorizes the Commissioner to attach conditions or
restrictions to a levy exemption permit and requires the holder of the
permit to comply with them. The section also authorizes the
Commissioner to suspend or cancel a levy exemption permit as specified,
provides for the expiry of the levy exemption permit, and prohibits a
person from using another person’s levy exemption permit, or permitting
another person to use a holder’s levy exemption permit. The section
authorizes the Commissioner to suspend a levy exemption permit for
cause as specified, and to reinstate or replace a permit. The fee for a levy
exemption permit is $10.

SECTION 14 requires the holder of a levy exemption permit to notify
the Commissioner immediately in the specified circumstances.

SECTION 15 requires a vendor, before selling fuel exempt from the
levy, to take reasonable steps to ensure that the fuel will be used as
specified on the levy exemption permit. The section also specifies the
reporting requirements that apply to the vendor.

SECTION 16 specifies the eligibility requirements for a person to be in
possession of marked fuel.

SECTION 17 establishes the rules that apply to the remittance of the
levy by an agent pursuant to the specified sections of the Act.

SECTION 18 establishes the rules that apply to the remittance of the
levy by a vendor.

SECTION 19 establishes the rules that apply to the remittance of the
levy by a consumer.

SECTION 20 establishes the rules that apply to the remittance of the
levy in respect of a prohibited action by a person pursuant to section 28,
29 or 30 of the Act.

SECTION 21 establishes the rules that apply to refunds of the levy
pursuant to section 27 of the Act on specified types of fuel and provides
for an application by a person for that purpose.

SECTION 22 establishes the rules that apply to refunds of the levy
pursuant to section 40 of the Act to a vendor.

SECTION 23 requires a person to whom subsection 41(1) or (2) of the
Act applies to apply to the Commissioner for registration as an agent, and
specifies the information to be provided by the applicant for that purpose.

SECTION 24 requires an agent to notify the Commissioner immediately
in the specified circumstances.
SECTION 25 specifies the rules that apply to the keeping of records relating to purchases of fuel and refunds of the levy.

SECTION 26 specifies the rules that apply in respect of records to be kept by an agent.

SECTION 27 specifies the rules that apply in respect of records to be kept by a vendor that is a sub-agent.

SECTION 28 specifies the rules that apply in respect of records to be kept by other persons.

SECTION 29 specifies where and how records are to be stored.

SECTION 30 specifies the information a vendor is required to show on an invoice in respect of sales of fuel, both subject and not subject to the levy.

SECTION 31 specifies the reporting period and time for submission of a return by an agent.

SECTION 32 specifies the required content of the return by an agent.

SECTION 33 specifies the time for submission of a return and the required content of the return by a consumer.

SECTION 34 specifies the time for submission of a report by a vendor and the required content of the report for the purposes of subsection 11(3) or 61(4) of the Act.

SECTION 35 clarifies the rules that apply to interest payable under the Act.

SECTION 36 specifies the rules that apply to service of documents by the Commissioner.

SECTION 37 provides that the regulations come into force on April 1, 2019.

EC2019-58

COMMUNITY DEVELOPMENT EQUITY TAX CREDIT ACT
GENERAL REGULATIONS
AMENDMENT

Pursuant to section 17 of the Community Development Equity Tax Credit Act R.S.P.E.I. 1988, Cap. C-13.01, Council made the following regulations:

1. Section 1 of the Community Development Equity Tax Credit Act General Regulations (EC130/11) is amended
   (a) by renumbering it as subsection 1(1); and
   (b) by the addition of the following after subsection (1):

   (2) For the purpose of clause 5(2)(c) of the Act, "equivalent of one hundred employees" means one hundred employees that are employed on a full-time, year-round basis.

2. Subsection 7(1) of the regulations is revoked and the following substituted:

   7. (1) For the purposes of clause 5(2)(d) of the Act, the total assets of an eligible business at the end of a taxation year as shown in its financial statements, means the aggregate of the following amounts shown in those financial statements:
(a) the amounts which are the net carrying costs of assets, other than assets the cost of which is depreciated or amortized, excluding any sinking funds established for the retirement of shares; and
(b) the amounts which are the depreciated cost and amortized cost of those assets, net of government assistance, the cost of which is depreciated or amortized.

3. These regulations come into force on February 23, 2019.

EXPLANATORY NOTES

SECTION 1 amends section 1 of the regulations to renumber it as subsection 1(1) and adds a new subsection 1(2) that provides a clarification of the meaning of the term “equivalent of one hundred employees” as that term is used in clause 5(2)(c) of the Act.

SECTION 2 revokes subsection 7(1) of the regulations and substitutes a new subsection 7(1) that clarifies the term “total assets of an eligible business” as that term is used in clause 5(2)(d) of the Act.

SECTION 3 provides for the commencement of these regulations.

Pursuant to clauses 10(b) and 10(d) of the Executive Council Act R.S.P.E.I. 1988, Cap. E-12 Council authorized the Minister of Agriculture and Fisheries to enter into a funding agreement with the Province of New Brunswick, as represented by the Minister of Agriculture, Aquaculture and Fisheries, and the Province of Nova Scotia, as represented by the Minister of Agriculture and Atlantic Canadian Organic Regional Network to support development of the organic sector in the Maritime Provinces, for the period July 27, 2018 to March 31, 2020, such as more particularly described in the draft agreement.
EXECUTIVE COUNCIL ___________________________ 12 FEBRUARY 2019

EC2019-60

EXECUTIVE COUNCIL ACT
MINISTER OF HEALTH AND WELLNESS
AUTHORITY TO ENTER INTO
AN AGREEMENT
(CANADA-PRINCE EDWARD ISLAND
EMERGENCY TREATMENT FUND BILATERAL AGREEMENT)
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 Health and Wellness, as Minister Responsible for Health PEI, to enter into an agreement with the Government of Canada, as represented by the Minister of Health, for treatment initiatives to reduce opioid-related harms and deaths for problematic substance abuse, effective upon signing until March 31, 2023, such as more particularly described in the draft agreement.

EC2019-61

PRINCE EDWARD ISLAND
LANDS PROTECTION ACT
PETITION TO ACQUIRE A LAND HOLDING
102312 P.E.I. 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 102312 P.E.I. Inc. of Charlottetown, Prince Edward Island to acquire, by share acquisition, an interest in a land holding of approximately twelve decimal one five (12.15) acres of land at Bloomfield Corner and Rosebank, both in Lot 5, Prince County, Province of Prince Edward Island, being acquired from David Dalton and O’Leary Potato Packers Ltd., both of Bloomfield Corner, Prince Edward Island.

EC2019-62

PRINCE EDWARD ISLAND
LANDS PROTECTION ACT
PETITION TO ACQUIRE A LAND HOLDING
APPIN ROAD HOLDINGS 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 Appin Road Holdings Inc. of Bonshaw, Prince Edward Island to acquire an interest in a land holding of approximately fifty decimal seven eight (50.78) acres of land at Stanley Bridge, Lot 22, Queens County, Province of Prince Edward Island, being acquired from Second Wind Inc. of Milton Station, Prince Edward Island.
EC2019-63

PRINCE EDWARD ISLAND
LANDS PROTECTION ACT
PETITION TO ACQUIRE A LAND HOLDING
EAST POINT POTATO 2009 INCORPORATED
(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 East Point Potato 2009 Incorporated of South Lake, Prince Edward Island to acquire a land holding of approximately zero decimal one nine (0.19) of an acre of land at South Lake, Lot 47, Kings County, Province of Prince Edward Island, being acquired from Walter Bruce and Katherine Bruce, both of Elmira, Prince Edward Island.

EC2019-64

PRINCE EDWARD ISLAND
LANDS PROTECTION ACT
PETITION TO ACQUIRE A LAND HOLDING
IDEE HOLSTEINS 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 Idee Holsteins Inc. of Hunter River, Prince Edward Island to acquire a land holding of approximately zero decimal seven six (0.76) of an acre of land at Cymbria, Lot 24, Queens County, Province of Prince Edward Island, being acquired from Dean Craswell of Hunter River, Prince Edward Island.

EC2019-65

PRINCE EDWARD ISLAND
LANDS PROTECTION ACT
PETITION TO ACQUIRE A LAND HOLDING
KEON DEVELOPMENTS 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 Keon Developments Ltd. of Charlottetown, Prince Edward Island to acquire a land holding of approximately three decimal seven (3.7) acres of land at Charlottetown, Queens County, Province of Prince Edward Island, being acquired from Leslie John Roper of Charlottetown, Prince Edward Island.
EC2019-66

PRINCE EDWARD ISLAND
LANDS PROTECTION ACT
PETITION TO ACQUIRE A LAND HOLDING
KEON DEVELOPMENTS 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 Keon Developments Ltd. of Charlottetown, Prince Edward Island to acquire a land holding of approximately ten (10) acres of land at Charlottetown, Queens County, Province of Prince Edward Island, being acquired from Linda Roper Chowen of Mount Stewart, Prince Edward Island.

EC2019-67

PRINCE EDWARD ISLAND
LANDS PROTECTION ACT
PETITION TO ACQUIRE A LAND HOLDING
LILY POND 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 Lily Pond Farms Ltd. of Bear River, Prince Edward Island to acquire a land holding of approximately zero decimal one six (0.16) of an acre of land at Bear River South, Lot 43, Kings County, Province of Prince Edward Island, being acquired from Nancy MacIsaac of Stratford, Prince Edward Island.

EC2019-68

PRINCE EDWARD ISLAND
LANDS PROTECTION ACT
PETITION TO ACQUIRE A LAND HOLDING
PARISH INVESTMENTS (2007) 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 Parrican Ltd. of Mount Stewart, Prince Edward Island to acquire a land holding of approximately twenty-nine decimal one two (29.12) acres of land at Ten Mile House, Lot 35, Queens County, Province of Prince Edward Island, being acquired from William Fitzpatrick and Verna Fitzpatrick, both of Mount Stewart, 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.

**EC2019-70**

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 Queens County Residential Services Inc. of Charlottetown, Prince Edward Island to acquire a land holding of approximately zero decimal four five (0.45) of an acre of land at Charlottetown, Queens County, Province of Prince Edward Island, being acquired from the Government of Prince Edward Island.

**EC2019-71**

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 Sweet Farms Inc. of O’Leary, Prince Edward Island to acquire a land holding of approximately sixty (60) acres of land at Glengarry, Lot 7, Prince County, Province of Prince Edward Island, being acquired from Stephen Stewart of Bloomfield, 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.
EC2019-72

PRINCE EDWARD ISLAND
LANDS PROTECTION ACT
PETITION TO ACQUIRE A LAND HOLDING
WATERLOGGED FIBERGLASS REPAIR 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 Waterlogged Fiberglass Repair Ltd. of St. Louis, Prince Edward Island to acquire a land holding of approximately zero decimal nine one (0.91) of an acre of land at St. Edward, Lot 2, Prince County, Province of Prince Edward Island, being acquired from Jamie W. Delaney and Zoe Delaney, both of St. Louis, Prince Edward Island.

EC2019-73

PRINCE EDWARD ISLAND
LANDS PROTECTION ACT
PETITION TO ACQUIRE A LAND HOLDING
WATERLOGGED FIBERGLASS REPAIR 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 Waterlogged Fiberglass Repair Ltd. of St. Louis, Prince Edward Island to acquire a land holding of approximately twenty-three decimal seven (23.7) acres of land at St. Edward, Lot 2, Prince County, Province of Prince Edward Island, being acquired from Jamie W. Delaney and Zoe Delaney, both of St. Louis, 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 Waterlogged Fiberglass Repair Ltd. and on all successors in title.

EC2019-74

PRINCE EDWARD ISLAND
LANDS PROTECTION ACT
PETITION TO ACQUIRE A LAND HOLDING
WILLARD WAUGH & SONS 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 Willard Waugh & Sons Ltd. of Summerside, Prince Edward Island to acquire a land holding of approximately thirty-seven decimal three three (37.33) acres of land at Sherbrooke, Lot 19, Prince County, Province of Prince Edward Island, being acquired from Stephen Reaman of Summerside, Prince Edward Island.
EC2019-75

PRINCE EDWARD ISLAND LANDS PROTECTION ACT APPLICATION TO LEASE LAND SWEET FARMS INC. (TO RESCIND)

Council, having under consideration Order-in-Council EC2018-398 of June 19, 2018, rescinded the said Order forthwith, thus rescinding permission for Sweet Farms Inc. of O’Leary, Prince Edward Island to acquire, by lease, an interest in a land holding or land holdings of up to six hundred (600) acres of land as part of the said corporation's aggregate land holdings.

EC2019-76

PRINCE EDWARD ISLAND LANDS PROTECTION ACT APPLICATION TO LEASE LAND SWEET FARMS 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 Sweet Farms Inc. of O’Leary, Prince Edward Island to acquire, by lease, an interest in a land holding or land holdings of up to five hundred and fifty (550) acres of land as part of the said corporation's aggregate land holdings PROVIDED THAT the said Sweet Farms 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.

EC2019-77

PRINCE EDWARD ISLAND LANDS PROTECTION ACT PETITION TO ACQUIRE A LAND HOLDING JOHN ELLIS (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 John Ellis of Campbell River, British Columbia to acquire a land holding of approximately fifty-eight decimal six three (58.63) acres of land at Ellerslie-Bideford, Lot 12, Prince County, Province of Prince Edward Island, being acquired from the Estate of Daniel Locke Ellis of Campbell River, British Columbia 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.
EC2019-78

PRINCE EDWARD ISLAND LANDS PROTECTION ACT
PETITION TO ACQUIRE A LAND HOLDING
MICHEL JACOB AND TIM WILLISTON
(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 Michel Jacob of Cap Pele, New Brunswick and Tim Williston of Shediac Cape, New Brunswick to acquire an interest in a land holding of approximately twelve decimal one five (12.15) acres of land at Bloomfield Corner and Rosebank, both in Lot 5, Prince County, Province of Prince Edward Island, being acquired from David Dalton and O’Leary Potato Packers Ltd., both of Bloomfield Corner, Prince Edward Island.

EC2019-79

PRINCE EDWARD ISLAND LANDS PROTECTION ACT
PETITION TO ACQUIRE A LAND HOLDING
JEREMY PARISH
(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 Jeremy Parish of Grand Falls, New Brunswick to acquire an interest in a land holding of approximately forty decimal eight one (40.81) acres of land at Lakeville, Lot 47, Kings County, Province of Prince Edward Island, being acquired from Ramone Burrell of Florence-Bristol, New Brunswick.

EC2019-80

PROVINCIAL COURT ACT
JUSTICE OF THE PEACE
APPOINTMENT


Further, Council ordered that should Michelle Woods cease to be employed by the Province of Prince Edward Island in her present capacity with the Provincial and Supreme Courts, that her appointment as a Justice of the Peace shall terminate coincident with the date her employment terminates.
EC2019-81
PUBLIC DEPARTMENTS ACT
ACTING MINISTER
APPOINTMENTS

Under authority of subsection 4(2) of the Public Departments Act, R.S.P.E.I. 1988, Cap. P–29 the following appointments were made:

Honourable Richard Brown to be Acting Minister of Workforce and Advanced Learning commencing on the 11th day of February 2019, and continuing for the duration of the absence from the Province of Honourable Sonny Gallant.

Honourable Heath MacDonald to be Acting Minister of Family and Human Services commencing on the 15th day of February 2019, and continuing for the duration of the absence from the Province of Honourable Tina Mundy.

EC2019-82
REAL PROPERTY TAX ACT
TAX CREDIT FACTOR REGULATIONS
AMENDMENT

Pursuant to section 43 of the Real Property Tax Act R.S.P.E.I. 1988, Cap. R-5, Council made the following regulations:

1. The Schedule to the Real Property Tax Act Tax Credit Factor Regulations (EC802/17) is revoked and the Schedule as set out in the Schedule to these regulations is substituted.

2. These regulations are deemed to have come into force on January 1, 2019.

SCHEDULE
TAX CREDIT FACTOR TABLE

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SECTION 1 revokes the original Schedule to the regulations and substitutes a new Schedule that updates the municipalities to which the regulations apply.

SECTION 2 provides for the commencement of the regulations.

EC2019-83
REGULATED HEALTH PROFESSIONS ACT
MASSAGE THERAPISTS REGULATIONS

Pursuant to sections 2 and 96 of the Regulated Health Professions Act R.S.P.E.I. 1988, Cap. R-10.1, Council made the following regulations:

PART 1 - INTERPRETATION

1. In these regulations Definitions
(a) “Act” means the Regulated Health Professions Act R.S.P.E.I. Act 1988, Cap. R-10.1;
(b) “Council” means the Council of the College of Massage Therapists established under section 3;
(c) “massage therapist” means a member registered in the register for massage therapy, except where otherwise provided;
(d) “massage therapy” means the assessment of the soft tissue and joints of the body and the treatment and prevention of physical dysfunction and pain of the soft tissues and joints by manipulation to develop, maintain, rehabilitate or augment physical function, relieve pain or promote health;
(e) “refresher program” means a refresher program in massage therapy consisting of a formal curriculum, a set of individualized assignments of studies and experiences, a set of continuing education credits, a practicum or a combination of these elements.

PART 2 - DESIGNATION

2. (1) Massage therapy is designated as a regulated health profession.
(2) Massage therapy is prescribed for the purpose of subsection 2(4) of the Act.
(3) For the purpose of subsection 89(1) of the Act, the designations of a massage therapist include the following titles, abbreviations and initials:

(a) massage therapist;
(b) MT;
(c) registered massage therapist;
(d) RMT.

3. The College of Massage Therapists of Prince Edward Island is hereby established as the college for massage therapy.

PART 3 - REGISTRATION

Register

4. The register for massage therapy is divided into the following parts:

(a) general registration;
(b) special registration.

5. The registrar shall register an applicant in the general registration part where

(a) the registrar is satisfied that the applicant meets all the requirements for registration set out in subsection 12(2) of the Act and these regulations and registers the applicant pursuant to subsection 12(3) of the Act; or
(b) the Council directs the registrar to register the applicant pursuant to subsection 12(6) of the Act or reinstate the registration of the applicant pursuant to subsection 24(4) of the Act.

6. (1) Where the Council directs the registrar to register an applicant pursuant to subsection 13(3) of the Act, the registrar shall register the applicant in the special registration part.

(2) Special registration is for a limited time and purpose and is therefore not subject to renewal or reinstatement.

Prescribed Requirements for General Registration

7. For the purpose of clause 12(2)(c) of the Act, an applicant shall have successfully completed a post-secondary diploma or degree program in massage therapy approved by the Council.

8. For the purpose of clause 12(2)(d) of the Act, an applicant shall have successfully completed

(a) a provincial examination established or adopted by the Council to assess knowledge and understanding of the jurisprudence, ethical standards and standards of practice governing massage therapy in the province; and
(b) a competency examination established, approved or adopted by the Council.

9. (1) For the purpose of clauses 12(2)(f), subclause 22(2)(a)(ii) and clause 24(4)(c) of the Act, an applicant shall have done one of the following within the three years preceding the application to demonstrate currency of professional knowledge and skills:

(a) successfully completed the educational requirements set out in section 7;
(b) actively practised massage therapy, as a massage therapist authorized by the laws of the jurisdiction where he or she is practising to practise without any restrictions, for at least 500 hours;
(c) successfully completed a refresher program satisfactory to the registrar.

(2) Where an applicant fails to demonstrate currency under subsection (1), the Council may require the applicant to successfully complete a refresher program approved by the Council within the time period specified by the Council.

10. (1) For the purpose of clause 12(2)(j), subclause 22(2)(a)(v) and clauses 24(4)(f) and 25(3)(c) of the Act, an applicant or massage therapist, as the case may be, is required to hold or be covered by professional liability insurance under a policy that provides coverage of...
not less than $2,000,000 per claim or occurrence and an aggregate limit of not less than $2,000,000, excluding legal or court costs.

(2) An applicant or massage therapist shall provide or ensure the registrar is provided with the most current certificate of professional liability insurance issued by the insurer that confirms the applicant or massage therapist is insured under a policy that meets the requirements of subsection (1).

11. (1) For the purpose of subclause 22(2)(a)(i) of the Act, an applicant shall have utilised methods or participated in programs established by the Council in accordance with section 60.1 of the Act to assess the competency of its members in practising massage therapy, as required by the Council.

(2) A massage therapist shall
(a) keep a record in a form satisfactory to the registrar of the activities that the massage therapist undertakes for the purpose of this section; and
(b) provide copies of the record referred to in clause (a) on the request of and in accordance with the directions of the registrar.

PART 4 - GENERAL

12. For the purpose of subsection 24(1) of the Act, the maximum period of time is three years.

13. (1) For the purpose of clause 15(1)(d) of the Act, the name of a corporation applying for a permit to carry on the business of providing the professional services of a massage therapist shall be, in the opinion of the registrar, in good taste, dignified and professional.

(2) Before changing its name, a health profession corporation shall obtain written confirmation from the registrar that the proposed name meets the requirements of subsection (1).

14. (1) A person who, during the year preceding the date this section comes into force, practises massage therapy in the province is deemed, on and after the date this section comes into force, to be registered in the general registration part of the register.

(2) The registration of a person referred to in subsection (1) expires 90 days after the date this section comes into force, unless it is sooner revoked, and may be renewed in accordance with section 22 of the Act.

(3) Subclauses 22(2)(a)(i) and (ii) of the Act do not apply to a person referred to in this section the first time the person applies to renew his or her registration.

15. These regulations come into force on March 1, 2019.

EXPLANATORY NOTES

SECTION 1 defines terms used in these regulations.

SECTION 2 designates massage therapy as a regulated health profession and prescribes it as a regulated health profession that does not have a distinct and identifiable scope of practice so that the prohibition in subsection 2(3) of the Act does not apply to the practice of massage therapy. It sets out titles, abbreviations and initials that are included in designations of a massage therapist.

SECTION 3 establishes the College of Massage Therapists of Prince Edward Island.

SECTION 4 divides the register into two parts: general registration and special registration.

SECTION 5 sets out the circumstances in which an applicant is to be registered in the general registration part.
SECTION 6 sets out the circumstances in which an applicant is to be registered in the special registration part. It also provides that registration in the special registration part is not subject to renewal or reinstatement.

SECTION 7 sets out the prescribed educational requirements for massage therapy.

SECTION 8 sets out the required examinations for registration in the general registration part of the register.

SECTION 9 sets out options for demonstrating currency of professional knowledge and skills and empowers the Council to require an applicant who does not demonstrate currency to take a refresher program.

SECTION 10 sets out requirements with respect to professional liability insurance for applicants or massage therapists, as the case may be.

SECTION 11 sets out continuing competency requirements for renewal of registration in the general registration part. It requires massage therapists to keep a record of their continuing competency activities and provide a copy to the registrar on request.

SECTION 12 provides that a former massage therapist may apply for reinstatement of registration if his or her registration has lapsed for less than three years.

SECTION 13 requires that the name of a corporation applying for a permit to carry on the business of providing the services of a massage therapist shall be, in the opinion of the registrar, in good taste, dignified and professional. It requires a health profession corporation to obtain written confirmation from the registrar that any proposed name change meets those requirements.

SECTION 14 sets out transitional provisions for persons who practise massage therapy during the year immediately preceding the coming into force of this section. It deems them to be registered for 90 days and allows for them to renew the registration. It provides that they do not have to meet continuing education and competency requirements or currency requirements the first time they apply for renewal.

SECTION 15 provides for the commencement of these regulations.

EC2019-84

ISLAND INVESTMENT DEVELOPMENT ACT
FINANCIAL ASSISTANCE REGULATIONS
PRINCE EDWARD ISLAND BREWING COMPANY LTD.
AUTHORIZATION

Pursuant to subsection 2(3) of the Island Investment Development Act Financial Assistance Regulations (EC2005-686), Council authorized Island Investment Development Inc. to provide a five-year term loan in the amount of seven hundred and forty-six thousand, three hundred and sixty-six ($746,366.00) dollars at a rate of four (4%) percent to Prince Edward Island Brewing Company Ltd. for the purchase/renovation of Capital assets, on terms and conditions satisfactory to the Board of Directors of Island Investment Development Inc.