

EC2025-237

**DISPENSING OPTICIANS ACT
BOARD OF DISPENSING OPTICIANS
APPOINTMENTS**

Pursuant to section 2 of the *Dispensing Opticians Act* R.S.P.E.I. 1988, Cap. D-12 Council made the following appointments:

NAME	TERM OF APPOINTMENT
Alan Joseph Stratford (reappointed)	12 March 2025 to 12 March 2027
Allan Callaghan Stratford (reappointed)	12 March 2025 to 12 March 2026
Dalie Schellen Warren Grove (appointed)	12 March 2025 to 12 March 2027
Paula McKenna Tracadie Cross (appointed)	12 March 2025 to 12 March 2027
Lindsay Fitzpatrick Cardigan (appointed)	12 March 2025 to 12 March 2027

Further, Council appointed Alan Joseph as Chair of the Board, pursuant to s. 3 of the *Act*.

EC2025-238

ENVIRONMENTAL PROTECTION ACT
ISLAND WASTE MANAGEMENT CORPORATION
APPOINTMENTS

Pursuant to section 7 of Order-in-Council EC1999-262 of 25 May 1999, as amended by Orders-in-Council EC2003-397 of 22 July 2003 and EC2007-578 of 25 September 2007, Council made the following appointments:

NAME	TERM OF APPOINTMENT
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as a member and chairperson

Lindy McQuillan	12 March 2025
Stratford	to
(vice Matthew McKenna, term expired)	19 June 2027

as members and representatives of the general public

Shelley Christian	12 March 2025
Stratford	to
(vice Matthew McKenna, term expired)	12 March 2028

Brian MacPhee	12 March 2025
Souris	to
(vice Reg Conohan, term expired)	12 March 2028

EC2025-239

EXECUTIVE COUNCIL ACT
MINISTER OF ENVIRONMENT, ENERGY AND CLIMATE ACTION
AUTHORITY TO ENTER INTO AN AGREEMENT
(DEPARTMENT OF NATURAL RESOURCES
CONTRIBUTIONS IN SUPPORT OF CLEAN FUELS, TRANSPORTATION
AND INDUSTRY
ZERO EMISSION VEHICLE INFRASTRUCTURE PROGRAM
NON-REPAYABLE CONTRIBUTION 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 Environment, Energy and Climate Action to enter into an agreement with the Government of Canada, as represented by the Minister of Natural Resources, to set the terms and conditions for the Expansion of PEI's Fast Charging Network project, effective upon signing to March 31, 2027, such as more particularly described in the draft agreement.

EC2025-240

EXECUTIVE COUNCIL ACT
 MINISTER OF ENVIRONMENT, ENERGY AND CLIMATE ACTION
 AUTHORITY TO ENTER INTO AN AGREEMENT
 (CANADA-PRINCE EDWARD ISLAND RECAPITALIZED LOW CARBON
 ECONOMY LEADERSHIP FUND – FUNDING AGREEMENT
 2024-2025 / 2027-2028)
 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 Environment, Energy and Climate Action to enter into a Funding Agreement with the Government of Canada, as represented by the Minister of the Environment who is responsible for Environment and Climate Change Canada, to invest in initiatives that will materially reduce carbon emissions, effective upon signing to March 31, 2028, such as more particularly described in the draft agreement.

EC2025-241

EXECUTIVE COUNCIL ACT
 MINISTER OF ENVIRONMENT, ENERGY AND CLIMATE ACTION
 AUTHORITY TO ENTER INTO AN AGREEMENT
 (IMPROVED FLOOD HAZARD PREPAREDNESS FOR
 LENNOX ISLAND FIRST NATION – FUNDING AGREEMENT)
 WITH
 THE LENNOX ISLAND FIRST NATION

Pursuant to clause 10(c) of the *Executive Council Act* R.S.P.E.I. 1988, Cap. E-12 Council authorized the Minister of Environment, Energy and Climate Action to enter into a Funding Agreement with the Lennox Island First Nation for the Improved Flood Hazard Preparedness for Lennox Island First Nation project, effective upon signing to October 31, 2025, such as more particularly described in the draft agreement.

EC2025-242

EXECUTIVE COUNCIL ACT
 MINISTER OF ENVIRONMENT, ENERGY AND CLIMATE ACTION
 AUTHORITY TO ENTER INTO AN AGREEMENT
 (TRADITIONAL KNOWLEDGE STUDY BY LENNOX ISLAND FIRST
 NATION FOR INTEGRATION INTO SHORELINE MANAGEMENT PLANS
 FUNDING AGREEMENT)
 WITH
 THE LENNOX ISLAND FIRST NATION

Pursuant to clause 10(c) of the *Executive Council Act* R.S.P.E.I. 1988, Cap. E-12 Council authorized the Minister of Environment, Energy and Climate Action to enter into a Funding Agreement with the Lennox Island First Nation for the Traditional Knowledge Study for Integration into Shoreline Management Plans project, effective upon signing to February 27, 2026, such as more particularly described in the draft agreement.

EC2025-243

EXECUTIVE COUNCIL ACT
 MINISTER OF FISHERIES, TOURISM, SPORT AND CULTURE
 AUTHORITY TO ENTER INTO AN AGREEMENT
 (SHORT-TERM RENTAL ENFORCEMENT FUND
 MODERNIZING SHORT-TERM RENTAL ENFORCEMENT –
 PRINCE EDWARD ISLAND – GRANT 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 Fisheries, Tourism, Sport and Culture, on behalf of Tourism PEI, to enter into a Grant Agreement with the Government of Canada, as represented by the Minister of Infrastructure and Communities, to support the planning, implementation, enhancement, and review of short-term rental enforcement and compliance measures as well as increasing short-term rental enforcement and compliance capacity, effective upon signing to March 31, 2027, such as more particularly described in the draft agreement.

EC2025-244

EXECUTIVE COUNCIL ACT
 MINISTER OF HOUSING, LAND AND COMMUNITIES
 AUTHORITY TO ENTER INTO AN AGREEMENT
 (TRANSITIONAL SUPPORT FOR LAND USE PLANNING
 FUNDING AGREEMENT)
 WITH
 THE RURAL MUNICIPALITY OF NORTH SHORE

Pursuant to clauses 10(c) of the *Executive Council Act* R.S.P.E.I. 1988, Cap. E-12 Council authorized the Minister of Housing, Land and Communities to enter into a Funding Agreement to offset transitional costs associated with taking on planning authority for the areas of Grand Tracadie and Pleasant Grove, effective upon signing to March 31, 2027, such as more particularly described in the draft agreement.

EC2025-245

EXECUTIVE COUNCIL ACT
 MINISTER OF JUSTICE AND PUBLIC SAFETY
 AUTHORITY TO ENTER INTO AN AGREEMENT
 (FUNDING AGREEMENT
 FIRST NATIONS EMERGENCY SERVICES)
 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 Justice and Public Safety to enter into an agreement with the Government of Canada, as represented by the Minister of Indigenous Services and the Minister of Crown-Indigenous Relations, for building emergency management capacity in PEI's First Nations Communities to support efficient and effective emergency response and recovery efforts, for the period April 1, 2024 to March 31, 2025, such as more particularly described in the draft agreement.

EC2025-246

EXECUTIVE COUNCIL ACT
 MINISTER OF JUSTICE AND PUBLIC SAFETY
 AUTHORITY TO ENTER INTO AN AGREEMENT
 (THE HURRICANE FIONA RECOVERY FUND, DELIVERED UNDER
 THE BUSINESS DEVELOPMENT PROGRAM
 CONTRIBUTION 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 Justice and Public Safety to enter into an amended Contribution Agreement with the Government of Canada, as represented by the Atlantic Canada Opportunities Agency, to upgrade reception/warming centers, effective upon the last party signing to March 31, 2025, such as more particularly described in the draft agreement.

EC2025-247

EXECUTIVE COUNCIL ACT
 MINISTER OF JUSTICE AND PUBLIC SAFETY
 AND THE ATTORNEY GENERAL
 AUTHORITY TO ENTER INTO AN AGREEMENT
 (PROVINCIAL CADET SPONSORSHIP WITHIN
 PRINCE EDWARD ISLAND – FUNDING AGREEMENT)
 WITH
 THE CITY OF SUMMERSIDE

Pursuant to clause 10(c) of the *Executive Council Act* R.S.P.E.I. 1988, Cap. E-12 Council authorized the Minister of Justice and Public Safety and the Attorney General, to enter into an Agreement with the City of Summerside, to support and supplement the recruitment and long-term retention of individuals employed by municipal police agencies as Law Enforcement Officers within Prince Edward Island through the Police Cadet Sponsorship Program, effective upon signing to September 30, 2030, such as more particularly described in the draft agreement.

EC2025-248

EXECUTIVE COUNCIL ACT
 MINISTER OF TRANSPORTATION, INFRASTRUCTURE
 AUTHORITY TO ENTER INTO AN AGREEMENT
 (LICENSE AGREEMENT)
 WITH
 THE GOVERNMENT OF CANADA

Pursuant to clauses 10(a) of the *Executive Council Act* R.S.P.E.I. 1988, Cap. E-12 Council authorized the Minister of Transportation, Infrastructure to enter into a License Agreement with the Government of Canada, as represented by the Minister of National Defence, to utilize lands in Queens County for training purposes for a period of one year, effective upon signing, such as more particularly described in the draft agreement.

EC2025-249

FATHERS OF CONFEDERATION BUILDINGS ACT
 FATHERS OF CONFEDERATION BUILDINGS TRUST
 SALE OF REAL PROPERTY
 APPROVED

Pursuant to section 11(3) of the *Fathers of Confederation Buildings Act*, R.S.P.E.I. 1988, Cap. F-6, Council approved the sale of real property belonging to the Fathers of Confederation Buildings Trust, lying and being in the City of Charlottetown in the Province of Prince Edward Island, to the City of Charlottetown, all as more particularly described in the Agreement of Purchase and Sale.

EC2025-250

GASOLINE TAX ACT
 DECLARATION RE

Under authority of section 24 of the *Gasoline Tax Act* Stats. P.E.I. 2022, c. 75 Council ordered that a Proclamation do issue proclaiming the said "*Gasoline Tax Act*" to come into force effective March 22, 2025.

EC2025-251

GASOLINE TAX ACT
GASOLINE TAX REGULATIONS

Pursuant to section 21 of the *Gasoline Tax Act* R.S.P.E.I. 1988, Cap. G-3.1, Council made the following regulations:

PART 1 - INTERPRETATION**1. Definitions**

In these regulations,

- (a) “**Act**” means the *Gasoline Tax Act* R.S.P.E.I. 1988, Cap. G-3.1;
- (b) “**base jurisdiction**” means the member jurisdiction of Prince Edward Island;
- (c) “**commercial vehicle**” means a vehicle that
 - (i) is a commercial vehicle as defined in the *Highway Traffic Act* R.S.P.E.I. 1988, Cap. H-5 that is engaged in interprovincial or international transport or travel or both, and
 - (ii) is licensed or required to be licensed under the International Fuel Tax Agreement;
- (d) “**member jurisdiction**” means any province or territory of Canada and any state or territory of the United States of America, including the District of Columbia, and any state of the United Mexican States, that is a member of the International Fuel Tax Association, Inc.;
- (e) “**month**” means, when used in reference to an agent’s monthly records, the period that under the accounting practices of the agent is treated as the equivalent of a month, and in all other cases means calendar month.

2. Exception, "agricultural operations"

- (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, farm trucks or both for a purpose other than agricultural operations in the province;
 - (e) the use of any vehicle or machinery other than farm machinery, a farm truck or both;
 - (f) the use of any vehicle or farm truck for hire, personal use or the transportation of agricultural products, inputs or machines for the purpose of sales or marketing;
 - (g) any activity carried out by a person who is neither a farmer nor a custom agricultural contractor;
 - (h) the business of constructing farm buildings or farm fences by any person other than the farmer using those structures;
 - (i) the heating or cooling of farm buildings;
 - (j) 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.

Exception, "aquaculture operations"

- (2) 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 or other animal health services, and
 - (ii) sales and services of various production inputs and aquaculture equipment; and
 - (e) the business of constructing buildings, enclosures, boats or other equipment.

Exception, "commercial fishing operations"

- (3) For the purposes of clause 1(f) 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 fisher;
 - (d) the business of providing various services or sales, or both, to a fisher, including but not limited to
 - (i) banking, accounting, consulting or veterinary or other animal health services, and
 - (ii) sales and services of various production inputs and aquaculture equipment; and
 - (e) constructing buildings, boats or other equipment.

PART 2 - GASOLINE

TAX

3. Definitions

In this Part,

- (a) “**bulk plant**” means a place where gasoline is stored in storage facilities at a fixed location by a wholesaler for delivery to agents, vendors or direct to users;
- (b) “**marked gasoline**” means gasoline to which a dye or chemical marker has been added in accordance with these regulations.

4. Payment of tax by purchaser

- (1) Subject to subsection 6(2), on or before the purchase or delivery of gasoline to a purchaser, the purchaser shall pay the tax.

Payment of tax by consumer

- (2) On or before the last day of the month following each calendar quarter, every consumer shall pay to the Minister the tax on all gasoline consumed in the previous calendar quarter by that consumer in respect of which tax has not been paid.

Exemption

- (3) This section does not apply to purchasers and consumers in respect of the purchase or consumption by them of marked gasoline in accordance with the Act or these regulations.

5. Report and remittance of tax

A purchaser who is required pursuant to section 7 of the Act to report purchases of marked gasoline shall submit the report in the form approved by the Commissioner, and remit the tax, by March 31 of each year for the previous calendar year.

6. Sale of gasoline

- (1) No person other than an agent or a subagent shall sell or deliver gasoline to a purchaser.

Collection of tax

- (2) Except in the case of a sale or delivery of marked gasoline in accordance with these regulations, an agent or subagent shall collect the tax from the purchaser at the time the gasoline is purchased or delivered.

PERMITS

7. Application for permit

- (1) A person may apply, in the form approved by the Commissioner and providing the proof specified in Schedule 1 to these regulations, for one or more of the permits specified in subsection (2).

Types of permits

- (2) The Commissioner may issue any of the following permits to a qualified applicant who has submitted an application under subsection (1) and paid the fee specified in Schedule 2:
 - (a) a marked gasoline permit that authorizes the holder to purchase, store and use marked gasoline for the purposes authorized in the permit;
 - (b) a fuel permit that authorizes the holder to operate in the province the commercial vehicle specified in the permit and includes a valid fuel permit issued by a member jurisdiction;
 - (c) a single trip fuel permit that authorizes the holder to operate in the province the commercial vehicle specified in the permit.

Marked gasoline permit - special use

- (3) For greater certainty,

- (a) the Commissioner may issue a marked gasoline permit under subsection (2) to the owner or operator of a boat that is used as a pleasure craft for the purpose of enabling the owner or operator to obtain fuel where unmarked gasoline is not available; and
- (b) where the Commissioner has issued a marked gasoline permit to a person for the purpose specified in clause (a), the permit holder shall pay the tax on the gasoline in accordance with section 5.

Conditions, restrictions

- (4) The Commissioner may attach conditions or restrictions to any permit issued pursuant to subsection (2) and may revoke a permit or may suspend a permit for a specified period for failure to comply with the conditions or observe the restrictions.

Prohibition – permit conditions, restrictions

- (5) No person who is the holder of a permit issued pursuant to subsection (2) shall fail to comply with the conditions or fail to observe the restrictions contained in the permit.

Prohibition – commercial vehicle

- (6) No person shall operate or cause to be operated a commercial vehicle in the province unless the person
 - (a) holds a fuel permit;
 - (b) holds a single trip fuel permit; or
 - (c) does not operate the commercial vehicle in any other member jurisdiction.

Conditions

- (7) A single trip fuel permit issued under subsection (2) shall be valid for the period specified in the permit and is subject to any conditions or restrictions imposed on it by the Commissioner under subsection (4).

Exemption

- (8) The holder of a single trip fuel permit issued under this section is exempt from the requirement to pay tax on gasoline purchased outside the province but consumed in the province.

RECORDS, REPORTS AND RETURNS

8. Agent's records - gasoline

- (1) An agent shall record each transaction relating to the sale, transfer or delivery of gasoline and shall keep, in the manner approved by the Commissioner, at each bulk plant a record of each sale, transfer or delivery of gasoline made to or from that bulk plant.

Particulars to be recorded

- (2) An agent shall record, for each sale, transfer or delivery of gasoline,
 - (a) the date of the sale, transfer or delivery and the type and quantity of gasoline;
 - (b) the name and address of the person to whom the gasoline was sold, transferred or delivered, and whether that person was a purchaser or an agent, subagent or employee of the agent;
 - (c) the invoice number and the number of the permit held by the person to whom the gasoline was sold, transferred or delivered, if that person is required to hold a permit for that transaction under these regulations; and
 - (d) the rate and amount of tax, if any, applicable to the transaction.

Invoices

- (3) An agent shall document each sale, transfer or delivery of gasoline from the agent's bulk plant by means of a serially numbered invoice, of which
 - (a) the original copy of the invoice shall be given to the person to whom the gasoline is sold, transferred or delivered; and
 - (b) a copy shall be retained by the agent at the bulk plant.

Monthly consolidation

- (4) An agent shall consolidate records of all sales, transfers and deliveries of gasoline at each bulk plant or other non-retail outlet operated by the agent on a monthly basis and shall include in the consolidation all sales, transfers and deliveries of gasoline made from bulk plants or other non-retail outlets outside the province to the agent or the agent's purchasers in the province.

9. Agent's returns - gasoline

- (1) On or before the 25th day of each calendar month, an agent shall deliver to the Commissioner a return, in the form approved by the Commissioner, stating in respect of each of the agent's bulk plants
- (a) the total sales, transfers and deliveries of gasoline made by the agent in the preceding accounting month, indicating the type and quantity of gasoline and the sales, transfers and deliveries;
 - (b) the amount of gasoline in the possession of the agent at the beginning of the accounting month, the amount of gasoline manufactured, imported or otherwise acquired by the agent during the accounting month and the amount of gasoline in the possession of the agent at the end of the accounting month; and
 - (c) the amount of gasoline lost by the agent on account of evaporation, leakage or other causes.

Particulars

- (2) The agent shall deliver with the return any other information or materials that the Commissioner may from time to time require.

Remittance of tax

- (3) On or before the 25th day of each calendar month, an agent shall remit to the Minister the tax on all sales, transfers and deliveries of gasoline in respect of which tax has been collected.

Non-taxable sales

- (4) In establishing the number of gallons or litres on which the agent shall remit the tax, the agent may deduct from the total quantity of gasoline sold, transferred or delivered in the month
- (a) the quantity of gasoline sold, transferred or delivered to another person in the province who is an agent;
 - (b) the quantity of gasoline sold, transferred or delivered to a person outside the province, where the sale, transfer or delivery is evidenced by the agent's certificate stating the name and address of the person, the invoice or voucher number and a description of the gasoline and method of transportation used;
 - (c) the quantity of marked gasoline on which tax is not payable under these regulations; and
 - (d) the quantity of gasoline purchased on a credit card of the agent by the Government or a department of the Government.

10. Vendor's records

- (1) A vendor shall keep and maintain records for each month at the vendor's place of business relating to the following matters:
- (a) all acquisitions of gasoline, whether the gasoline is acquired for the vendor'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 gasoline, evidenced by pump meter readings;
 - (c) the inventory of each type and grade of gasoline in the vendor'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 gasoline;
 - (e) any other matters that the Commissioner may from time to time determine.

Form

- (2) The records required to be kept and maintained under subsection (1) shall be in the form approved by the Commissioner.

Meters

- (3) A vendor shall provide for each pump a meter to record the flow of gasoline from the pump to which the meter is affixed and shall take all readings from the meter that are necessary to comply with subsection (1).

11. Vehicle records

A holder of a fuel permit for a commercial vehicle shall make and keep for each calendar quarter a record of

- (a) all gasoline acquired by the holder in each member jurisdiction, supported by invoices;
- (b) the use made of the gasoline acquired by the holder in each member jurisdiction;
- (c) the refuelling in each member jurisdiction of each commercial vehicle; and
- (d) trips made and the miles or kilometres travelled in each member jurisdiction by each commercial vehicle owned or operated by the holder.

12. Vehicle reports

A holder of a fuel permit for a commercial vehicle shall not later than the last day of the month following each calendar quarter file with the Minister a report in the form approved by the Minister, giving the following particulars in respect of the preceding calendar quarter:

- (a) the total number of gallons or litres of gasoline placed in the fuel system of the permit holder's commercial vehicles in each member jurisdiction;
- (b) the total miles or kilometres travelled by each commercial vehicle in each member jurisdiction;
- (c) any other information that the Minister requires.

13. Exemption

The Minister may exempt the holder of a fuel permit for a commercial vehicle from complying in whole or in part with sections 11 and 12 for the term and on the conditions, if any, specified in the permit.

14. Storage records

- (1) A person who has a storage tank capable of storing 500 gallons or more, or 2275 litres or more, of gasoline shall equip the tank with a pump and a meter and shall keep and maintain records for each month relating to the following matters:
- (a) all gasoline acquired by the person, whether or not it is stored;
 - (b) the use the person makes of all gasoline acquired by the holder;
 - (c) the amount of gasoline held in storage by the person at the beginning of each month and the amount held at the end of each month.

Invoices

- (2) The person referred to in subsection (1) shall obtain and keep an invoice for each acquisition of gasoline.

Audit of records

- (3) Upon the demand of the Minister or an inspector, the person who is required under subsection (1) to keep records shall produce the records and shall support the records with invoices and meter readings.

15. Marked gasoline records

- (1) A holder of a marked gasoline permit shall keep records for each month relating to the following matters:
- (a) the total amount of marked gasoline acquired by the holder;
 - (b) the equipment and farm trucks fueled by the marked gasoline;
 - (c) the use of the equipment and farm trucks referred to in clause (b);
 - (d) information that substantiates the use of the marked gasoline in that equipment and farm trucks;
 - (e) the amount of clear fuel purchased in the period.

Invoices

- (2) A holder of a marked gasoline permit shall obtain and keep an invoice for each acquisition of marked gasoline.

16. Consumer records

- (1) Where the Commissioner believes that a person is acquiring gasoline outside of the province and is bringing it into the province, the Commissioner may, by notice in writing, require the person to keep and maintain the records specified in subsection (2).

Records that may be required

- (2) Where required by the Commissioner under subsection (1), a consumer of gasoline shall keep and maintain for each calendar quarter a record of
- (a) all gasoline acquired by the consumer outside of and brought into the province;
 - (b) all gasoline other than marked gasoline acquired by the consumer within the province; and
 - (c) the use made by the consumer of gasoline referred to in clauses (a) and (b).

Report

- (3) When making payment of tax to the Minister pursuant to subsection 4(2), a consumer shall deliver a report to the Commissioner in the form approved by the Commissioner relating to the preceding calendar quarter stating the quantity of gasoline consumed during the calendar quarter and any other information and material that the Commissioner may from time to time require.

17. Form of reports, etc.

- (1) Records required to be kept and maintained and returns and reports required to be made under these regulations shall be kept, maintained and made in the form approved by the Commissioner and in all cases shall be legible and clear.

Retention of records

- (2) A person required to keep and maintain a record under these regulations shall
- (a) retain the record in the person's possession at the person's place of business or another place determined by the Commissioner;
 - (b) retain safe possession of each record for a period of at least four years from the date to which the record relates unless the Commissioner consents to the prior destruction of the record; and
 - (c) make the record available whenever required for inspection by the Commissioner or an inspector.

Directions

- (3) In keeping and maintaining records or in making returns and reports, a person shall comply with the directions of the Commissioner or an inspector.

Exception to subsection (2)

- (4) Notwithstanding subsection (2), the Commissioner may authorize a person who is required to retain records or the person's personal representative or assignee to deliver the records to the Commissioner or a person designated by the Commissioner in lieu of retaining the records at the place and for the time required by subsection (2).

MARKED GASOLINE**18. Marking of gasoline**

- (1) The marking of gasoline shall be done in the manner specified in these regulations or in another manner approved by the Commissioner.

Dye

- (2) Gasoline that is to be sold or delivered as marked gasoline shall be marked by the addition to the gasoline of a dye or chemical marker approved by the Commissioner.

Proportions

- (3) The dye or marker shall be added to gasoline at a minimum rate of 14 parts per million.

Addition of dye

- (4) An authorized agent shall add the dye or marker to the gasoline to be marked
- (a) by a method approved by the Commissioner;
 - (b) in the proportions specified by subsection (3);
 - (c) on the premises of a bulk plant in the province; and
 - (d) at or before the time that the gasoline is being loaded for delivery or sale.

Requirements

- (5) An authorized agent shall
- (a) maintain sufficient records of the quantities of dye or marker received and used by the person to disclose an accurate account of the dye or marker used;
 - (b) take all reasonable precautions for the safekeeping of the dye or marker and to prevent unauthorized use of the dye or marker; and
 - (c) purchase from time to time from a supplier approved by the Commissioner sufficient quantities of dye or marker to ensure that there is on hand at all times a quantity of dye or marker that is adequate for the marking that is required.

OFFENCES**19. Unauthorized possession of dye or marker**

- (1) No person shall possess the dye or marker specified in these regulations for the marking of gasoline unless the person is an authorized agent for the purposes of section 18.

Improper use of dye or marker

- (2) No person shall add to gasoline the dye or marker prescribed by or under these regulations in any manner or at any time or place otherwise than as required or permitted under these regulations.

Removal, etc., of dye or marker

- (3) No person shall add to or introduce into marked gasoline any substance, compound or preparation or submit marked gasoline to any mechanical, chemical or other process for the purpose of removing the dye or marker or of rendering it invisible.

Mixing prohibited

- (4) No person shall mix or combine any other grade or type of gasoline with marked gasoline.

20. Fueling commercial vehicle

- (1) No agent or vendor shall put or cause to be put into the fuel system of a commercial vehicle any gasoline on which the tax has not been paid.

Permit required

- (2) No person shall operate or cause to be operated a commercial vehicle unless a valid fuel permit or single trip fuel permit is in force in respect of the vehicle, or the commercial vehicle does not travel in any other member jurisdiction.

21. Sale to unauthorized person

- (1) No person shall sell or deliver marked gasoline to a person who is not authorized to purchase and use marked gasoline.

Exception

- (2) Subsection (1) does not apply to a sale or delivery to an agent or a subagent or vendor for sale to purchasers.

Prohibition

- (3) No person, other than an agent or a person who is authorized to do so under the Act, shall purchase or store marked gasoline unless the person holds a permit issued under section 7 to purchase and store marked gasoline.

Use

- (4) No person shall use marked gasoline for any purpose other than a purpose authorized under the Act or by a permit issued to the person under section 7.

Possession

- (5) No person other than an agent or subagent shall have possession of marked gasoline unless the person is permitted under section 12 of the Act or this Part to purchase, store and use marked gasoline.

22. Prohibition – storage, etc.

- (1) No person who is not a wholesaler shall store gasoline at a bulk plant or sell or deliver gasoline from a bulk plant.

Prohibition – sale or delivery

- (2) A wholesaler shall not sell or deliver marked gasoline to a person who is not a vendor or authorized under the Act to purchase marked gasoline, or the holder of a marked gasoline permit.

23. Offence, vendor

No person who is not a vendor shall acquire or store gasoline for sale to purchasers or sell gasoline to a purchaser.

24. Offence, marked gasoline

- (1) Unless authorized by a permit issued under section 7 or authorized under the Act to purchase, store and use marked gasoline, no person shall have possession of marked gasoline.

Exception

- (2) This section does not apply to the acquisition or storage of marked gasoline by a wholesaler, an agent or a subagent.

PART 3 - AVIATION FUEL**25. Aviation fuel**

Sections 8, 9, 10, 17 and 23, and subsection 22(1), apply to agents for and vendors of aviation fuel, and sections 16 and 17 apply to consumers of aviation fuel, with any necessary changes.

PART 4 - DIESEL**TAX****26. Definitions**

In this Part,

- (a) “**bulk plant**” means a place where diesel is stored in storage facilities at a fixed location by a wholesaler for delivery to agents, vendors or for delivery direct to users;
- (b) “**marked diesel**” means diesel to which a dye or chemical marker has been added in accordance with these regulations.

27. Payment of tax, purchaser

- (1) Subject to subsection 29(2), on or before the purchase or delivery of diesel to a purchaser, the purchaser shall pay the tax.

Payment of tax, consumer

- (2) On or before the last day of the month following each calendar quarter, a consumer shall pay to the Minister the tax on all diesel consumed in the previous calendar quarter by that consumer in respect of which tax has not been paid.

Exception

- (3) This section does not apply to purchasers and consumers in respect of the purchases and consumption by them of marked diesel in accordance with the Act or these regulations.

Diesel used for heating

- (4) This section and subsection 12(2) of the Act does not apply to a person who requires diesel for use in heating rather than for the operation of an internal combustion engine.

28. Report and remittance of tax

A purchaser who is required pursuant to section 7 of the Act to report purchases of marked diesel shall submit the report in the form approved by the Commissioner, and remit the tax, by March 31 of each year for the previous calendar year.

29. Sale or delivery of diesel

- (1) No person other than an agent or subagent shall sell or deliver diesel to a purchaser.

Collection of tax

- (2) Except in the case of a sale or delivery of marked diesel in accordance with these regulations, an agent or a subagent shall collect the tax from the purchaser at the time the diesel is purchased or delivered.

PERMITS**30. Application for permit**

- (1) A person may apply to the Commissioner, in the form approved by the Commissioner and providing the proof specified in Schedule 1 to these regulations, for one or more of the permits specified in subsection (2).

Types of permit

- (2) The Commissioner may issue any of the following permits to a qualified applicant who has submitted an application under subsection (1) and paid the fee specified in Schedule 2:
- (a) a marked diesel permit that authorizes the holder to purchase, store and use marked diesel for the purposes set out in the permit;
 - (b) a fuel permit that authorizes the holder to operate in the province the commercial vehicle specified in the permit, and includes a valid fuel permit issued by a member jurisdiction;
 - (c) a single trip fuel permit that authorizes the holder to operate in the province the commercial vehicle specified in the permit.

Marked diesel permit - special use

- (3) For greater certainty,
- (a) the Commissioner may issue a marked diesel permit under subsection (2) to the owner or operator of a boat that is used as a pleasure craft for the purpose of enabling the owner or operator to obtain fuel where unmarked diesel is not available; and
 - (b) where the Commissioner has issued a marked diesel permit to a person for the purpose specified in clause (a), the permit holder shall pay the tax on the diesel in accordance with section 28.

Conditions, restrictions

- (4) The Commissioner may attach conditions or restrictions to any permit issued pursuant to subsection (2) and may revoke a permit or may suspend a permit for a specified period for failure to comply with the conditions or observe the restrictions.

Compliance with conditions

- (5) No person who is the holder of a permit issued pursuant to subsection (2) shall fail to comply with the conditions or fail to observe the restrictions contained in the permit.

Prohibition

- (6) No person shall operate or cause to be operated a commercial vehicle in the province unless the person
- (a) holds a fuel permit in respect of the commercial vehicle;
 - (b) holds a single trip fuel permit in respect of the commercial vehicle; or
 - (c) does not operate the commercial vehicle in any other member jurisdiction.

Single trip fuel permit – conditions

- (7) A single trip fuel permit issued under subsection (2) shall be valid for the period specified in the permit and is subject to any conditions or restrictions imposed on it by the Commissioner under subsection (5).

Exemption

- (8) The holder of a single trip fuel permit issued under this section is exempt from the requirement to pay tax on diesel purchased outside the province but consumed in the province.

RECORDS**31. Agent's records - diesel**

- (1) An agent shall, in respect of transactions relating to the sale, transfer or delivery of diesel, make and keep records in the manner and at the place specified by section 8 with respect to records of transactions relating to gasoline.

Agent's returns, etc. - diesel

- (2) An agent shall, in relation to diesel, make returns and remittances at the same time and in the same form and manner as an agent is required to make returns and remittances in relation to gasoline by section 9.

32. Vendor's records - diesel

- (1) A vendor shall, in reference to transactions relating to diesel, make and keep records in the same form and manner as records are required to be kept by a vendor under section 10.

Meters

- (2) A vendor shall provide for each pump a meter to record the flow of diesel from the pump to which the meter is affixed and shall take all readings from the meter that are necessary to comply with subsection (1).

33. Vehicle records

A holder of a fuel permit for a commercial vehicle shall make and keep for each calendar quarter a record of

- (a) all diesel acquired by the holder in each member jurisdiction, supported by invoices;
- (b) the use made of the diesel acquired by the holder in each member jurisdiction;
- (c) the refuelling in each member jurisdiction of each commercial vehicle; and
- (d) trips made and the miles or kilometres travelled in each member jurisdiction by each commercial vehicle owned or operated by the holder.

34. Vehicle reports

A holder of a fuel permit shall not later than the last day of the month following each calendar quarter file with the Minister a report in the form approved by the Minister, giving the following particulars in respect of the preceding calendar quarter:

- (a) the total number of gallons or litres of diesel placed in the fuel systems of the permit holder's commercial vehicles;

- (b) the total miles or kilometres travelled by each commercial vehicle in each member jurisdiction;
- (c) any other information that the Minister requires.

35. Exemption

The Minister may exempt the holder of a fuel permit from complying in whole or in part with sections 33 and 34 for the term and on the conditions, if any, specified in the permit.

36. Storage records

The provisions of section 14 apply with the necessary changes to the holder of a marked diesel permit.

37. Marked diesel records

The provisions of section 15 apply with the necessary changes to an agent under this Part.

38. Consumer records

- (1) Where the Commissioner believes that a person is acquiring diesel outside of the province and is bringing it into the province, the Commissioner may, by notice in writing, require the person to keep and maintain the records specified in subsection (2).

Records that may be required

- (2) Where required to do so by the Commissioner under subsection (1), a consumer of diesel shall keep and maintain for each calendar quarter a record of
 - (a) all diesel acquired by the consumer outside of and brought into the province;
 - (b) all diesel acquired by the consumer in the province; and
 - (c) the use the consumer made of the diesel referred to in clauses (a) and (b).

Report

- (3) When making payment of the tax to the Minister pursuant to subsection 27(2), a consumer shall deliver a report to the Commissioner in the form approved by the Commissioner relating to the preceding calendar quarter, stating the quantity of diesel consumed during the calendar quarter and any other information and material that the Commissioner may from time to time require.

39. Form of reports, etc.

Section 17 applies with the necessary changes to records, returns and reports required to be kept, maintained or made under this Part.

MARKED DIESEL

40. Marked diesel

Section 18 applies with the necessary changes to marked diesel.

OFFENCES

41. Unauthorized possession of dye or marker

- (1) No person shall possess the dye or marker specified in these regulations for the marking of diesel unless the person is an authorized agent for the purposes of section 40.

Improper use of dye or marker

- (2) No person shall add to diesel the dye or marker prescribed by or under these regulations in any manner or at any time or place otherwise than as required or permitted under these regulations.

Removal, etc., of dye or marker

- (3) No person shall add to or introduce into marked diesel any substance, compound or preparation or submit marked diesel to any mechanical, chemical or other process for the purpose of removing the dye or marker or of rendering it invisible.

Mixing prohibited

- (4) No person shall mix or combine any other grade or type of diesel with marked diesel.

42. Fueling commercial vehicle

- (1) No agent or vendor shall put or cause to be put into the fuel system of a commercial vehicle any diesel on which the tax has not been paid.

Permit required

- (2) No person shall operate or cause to be operated a commercial vehicle unless a valid fuel permit or single trip fuel permit is in force in respect of the vehicle, or the commercial vehicle does not travel in any other member jurisdiction.

43. Sale to unauthorized person

- (1) No person shall sell or deliver marked diesel to a person who is not authorized to purchase and use marked diesel.

Exception

- (2) Subsection (1) does not apply to a sale or delivery of marked diesel to an agent or a vendor for sale to purchasers.

Prohibition

- (3) No person, other than an agent or a person who is authorized to do so under the Act, shall purchase or store marked diesel unless the person holds a permit issued under section 30 to purchase and store marked diesel.

Use

- (4) No person shall use marked diesel for any purpose other than a purpose authorized under the Act or by a permit issued to the person under section 30.

Possession

- (5) No person other than an agent or subagent shall have possession of marked diesel unless the person is permitted under section 12 of the Act or this Part to purchase, store and use marked diesel.

44. Application of Part 2

The provisions of sections 22, 23 and 24 apply with the necessary changes to diesel and marked diesel.

PART 5 - REFUNDS**REFUNDS TO CONSUMERS****45. Refunds**

- (1) The Commissioner may authorize a refund of tax or any portion of the tax to a purchaser upon receipt of an application in accordance with this section.

Application for refund

- (2) The application shall be made in a form approved by the Commissioner and shall be accompanied by the original invoice or a true copy of it showing the number of gallons or litres of gasoline or diesel purchased, the quantity or grade of the gasoline or diesel, the price per gallon or litre and the amount of tax for which the refund is claimed.

Supporting documentation

- (3) The application shall be accompanied by any other records and documents required by the Commissioner
- (a) to prove the claim; and

- (b) to determine the amount of the refund.

Time frame

- (4) An applicant for a refund shall submit the application to the Commissioner so that it is received not later than four years after the date on which the fuel was purchased.

Information required

- (5) An applicant for a refund shall provide the following information and any other information required under subsection (2):
 - (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 for the business;
 - (d) the applicant's marked gasoline permit or marked diesel 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.

Certification

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

Review by Commissioner

- (7) 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.

Payment of refund

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

Amount of refund

- (9) The amount of the refund the Commissioner may pay under subsection (8) is equal to the amount of tax paid by the claimant on the amount of fuel that the Commissioner determines is eligible for the refund.

REFUNDS TO VENDORS

46. Request for refund

- (1) A vendor may apply for a refund of the tax in the form approved by the Commissioner and shall include the invoices and any other information required by the Commissioner
 - (a) to prove the claim; and
 - (b) to determine the amount of the tax to be refunded.

Time frame

- (2) Subject to subsection (3), a vendor shall submit the application for a refund so that it is received by the Commissioner not later than four years after the date in which the circumstance giving rise to the claim for the refund has occurred.

Application - stolen or destroyed fuel

- (3) An application by a vendor for a refund of the tax on fuel that has been stolen or destroyed shall be received by the Commissioner within one year after the date the fuel was stolen or destroyed.

Review by Commissioner

- (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.

Payment of refund

- (5) 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 (6).

Amount of refund

- (6) Subject to subsection (7), the amount of refund the Commissioner may pay under subsection (5) is equal to the amount of the tax paid under the Act by the applicant on the amount of fuel that the Commissioner determines is eligible for a refund.

Amount of refund - rebranded fuel

- (7) The maximum amount of refund the Commissioner may pay under subsection (5) in respect of fuel that was rebranded to a fuel with a lower tax rate or to a substance that is not a fuel is the difference between the tax paid on the fuel before it was rebranded and the tax, if any, payable on the fuel or substance after it was rebranded.

PART 6 - AGREEMENT**47. Provisions for administration and enforcement of agreement**

An agreement on the application, collection and division of tax with member jurisdictions shall provide for the following:

- (a) the collection, division, apportionment and payment of tax to member jurisdictions;
- (b) identification and permitting of commercial vehicles registered in the base jurisdiction for operation in all member jurisdictions;
- (c) record keeping and reporting requirements and accounting by the base jurisdiction for all persons who hold a valid fuel permit for operation in all member jurisdictions;
- (d) assessment and appeal procedures;
- (e) any other provisions that are necessary for the administration and enforcement of the agreement.

48. Revocation

The *Gasoline Tax Act* Regulations (EC283/72) are revoked.

49. Commencement

These regulations come into force on March 22, 2025.

SCHEDULE 1

APPLICATION CRITERIA FOR MARKED FUEL PERMITS

1. Agricultural operations

An applicant for a marked gasoline permit under section 7 or a marked diesel permit under section 30 for agricultural operations that are not excluded under subsection 2(1) of the regulations shall provide to the Commissioner evidence satisfactory to the Commissioner that the applicant

- (a) is a farmer as defined in the *Climate Leadership Act* R.S.P.E.I. 1988, Cap. C-9.1, and is actively engaged in and earning income from agricultural operations, by submitting
 - (i) a declaration of income signed by a professional accountant,
 - (ii) a recent tax return, or
 - (iii) receipts showing income earned from the agricultural operations or the recent purchase of milk quota; or
- (b) is registered in the future farmer program.

2. Aquaculture operations

An applicant for a marked gasoline permit under section 7 or a marked diesel permit under section 30 for a boat and equipment used in aquaculture operations that are not excluded under subsection 2(2) of the regulations shall provide to the Commissioner evidence satisfactory to the Commissioner that the applicant

- (a) is an aquaculturist as defined in the *Climate Leadership Act* and is actively engaged in and earning income from aquaculture operations, by submitting
 - (i) a declaration of income signed by a professional accountant,
 - (ii) a recent tax return, or
 - (iii) receipts showing income earned from the aquaculture operations; and
- (b) holds the appropriate aquaculture leases issued by the federal government for the aquaculture operations.

3. Commercial fishing operations

An applicant for a marked gasoline permit under section 7 or a marked diesel permit under section 30 for a boat used in commercial fishing operations that are not excluded under subsection 2(3) of the regulations shall provide to the Commissioner evidence satisfactory to the Commissioner that the applicant

- (a) is actively engaged in and earning income from commercial fishing operations, by submitting
 - (i) a declaration of income signed by a professional accountant,
 - (ii) a recent tax return, or
 - (iii) receipts showing income earned from the commercial fishing operations or the recent purchase of a lobster licence; and
- (b) holds the appropriate commercial fishing licence issued by the federal government for the commercial fishing operations.

4. Manufacturing or industrial purposes

An applicant for a marked gasoline permit under section 7 or a marked diesel permit under section 30 for use in a stationary engine that is operated only for manufacturing or industrial purposes shall provide to the Commissioner evidence satisfactory to the Commissioner that the applicant is actively engaged in manufacturing or industrial operations using the stationary engine.

5. Ski-tow operation in the province

An applicant for a marked gasoline permit under section 7 or a marked diesel permit under section 30 for use in a ski-tow operation in the province shall provide to the Commissioner evidence satisfactory to the Commissioner that the applicant is actively engaged in ski-tow operations in the province.

6. Curling, skating or hockey rink operations

An applicant for a marked gasoline permit under section 7 or a marked diesel permit under section 30 for use in a curling, skating or hockey rink operation shall provide to the Commissioner evidence satisfactory to the Commissioner that the applicant is a municipality or a non-profit organization that owns or operates and is actively engaged in the curling, skating or hockey rink operation.

7. Golf course

An applicant for a marked gasoline permit under section 7 or a marked diesel permit under section 30 for use in the operation of a golf course shall provide to the Commissioner evidence satisfactory to the Commissioner that the applicant is actively engaged in the golf course operation.

8. Sawmill operation

An applicant for a marked gasoline permit under section 7 or a marked diesel permit under section 30 for use in equipment used in the operation of a sawmill shall provide to the Commissioner evidence satisfactory to the Commissioner that the applicant is actively engaged in the sawmill operation.

9. Plant producing fertilizer, lime or feed grain

An applicant for a marked gasoline permit under section 7 or a marked diesel permit under section 30 for use in equipment used only in a plant for the production of fertilizer, lime or feed grain shall provide to the Commissioner evidence satisfactory to the Commissioner that the applicant is actively engaged in the operation of the plant producing fertilizer, lime or feed grain.

10. Commercial forestry operations

An applicant for a marked gasoline permit under section 7 or a marked diesel permit under section 30 for use in equipment used in commercial forestry operations shall provide to the Commissioner evidence satisfactory to the Commissioner that the applicant is actively engaged in the commercial forestry operations.

11. Custom potato grading operations

An applicant for a marked gasoline permit under section 7 or a marked diesel permit under section 30 for use in equipment used in custom potato grading operations shall provide to the Commissioner evidence satisfactory to the Commissioner that the applicant is actively engaged in custom potato grading operations.

12. Snowmobile trail grooming operations

An applicant for a marked gasoline permit under section 7 or a marked diesel permit under section 30 for use in equipment used in snowmobile trail grooming operations shall provide to the Commissioner evidence satisfactory to the Commissioner that the applicant is actively engaged in snowmobile trail grooming operations.

13. Water tour operations

An applicant for a marked gasoline permit under section 7 or a marked diesel permit under section 30 to power a boat used to provide water tours shall provide to the Commissioner evidence satisfactory to the Commissioner that the applicant

- (a) is actively engaged in providing water tours using the boat; and
- (b) holds a valid inspection certificate issued by the federal government for the boat used in the operation.

14. Ship piloting operations

An applicant for a marked gasoline permit under section 7 or a marked diesel permit under section 30 to power a boat used in the piloting of ships shall provide to the Commissioner evidence satisfactory to the Commissioner that the applicant is actively engaged in ship piloting operations using the boat.

15. Peat moss operations

An applicant for a marked gasoline permit under section 7 or a marked diesel permit under section 30 to power equipment used in peat moss operations shall provide to the Commissioner evidence satisfactory to the Commissioner that the applicant is actively engaged in peat moss operations using the equipment.

16. AVC Incorporated operations

An applicant for a marked gasoline permit under section 7 or a marked diesel permit under section 30 for use in motorized equipment used in the agricultural and aquaculture operations owned and operated by AVC Incorporated shall provide to the Commissioner evidence satisfactory to the Commissioner that the applicant is AVC Incorporated and is actively engaged in the agricultural and aquaculture operations.

17. Custom agricultural contracting operations

An applicant for a marked gasoline permit under section 7 or a marked diesel permit under section 30 for use only in equipment used by a custom agricultural contractor to provide custom agricultural contracting operations to farmers shall provide to the Commissioner evidence satisfactory to the Commissioner that the applicant is a custom agricultural contractor as defined in the *Climate Leadership Act* and is actively engaged in and earning income from custom agricultural contracting operations, by submitting

- (a) a declaration of income signed by a professional accountant;
- (b) a recent tax return; or
- (c) receipts showing income earned from the custom agricultural contracting operations.

SCHEDULE 2

PERMIT FEES

Fee for single trip fuel permit

- (1) The fee for the issuance of a single trip fuel permit is \$25

Fee for licence or permit issued per agreement

- (2) The fee to be charged for the issuance of a licence or fuel permit in accordance with an agreement entered into under section 8 of the Act is \$25

Fees for decals issued per agreement

- (3) The fee to be charged for the issuance of each set of two decals in accordance with an agreement entered into under section 8 of the Act is \$25

Fee for marked gasoline permit

- (4) The fee for the issuance of a marked gasoline permit is \$10

Fee for marked diesel permit

- (5) The fee for the issuance of a marked diesel permit is \$10

Fee for marked gasoline and diesel permits

- (6) The fee for the issuance of both a marked gasoline permit and a marked diesel permit (where the two permits are applied for at the same time) is \$10

EC2025-252

GRAIN ELEVATORS CORPORATION ACT
 PRINCE EDWARD ISLAND GRAIN ELEVATORS CORPORATION
 BOARD OF DIRECTORS
 APPOINTMENT

Pursuant to section 2(2) of the *Grain Elevators Corporation Act* R.S.P.E.I. 1988, Cap. G-5 Council made the following appointment:

NAME	TERM OF APPOINTMENT
Jason Webster	12 March 2025
Kelvin Grove	to
(vice Fred Dollar, deceased)	12 March 2028

EC2025-253

HOUSING CORPORATION ACT
 PRINCE EDWARD ISLAND HOUSING CORPORATION
 AUTHORITY TO ENTER INTO AN AGREEMENT
 WITH
 MOUNT ROYAL CONSTRUCTION INC.

Pursuant to clause 7(1)(g) of the *Housing Corporation Act* R.S.P.E.I. 1988, Cap. H-11.1, Council authorized the Prince Edward Island Housing Corporation to enter into a Purchase and Sale Agreement with Mount Royal Construction Inc., for the purchase of mixed senior and small family social housing units, and to execute all other associated legal documentation, as more particularly described in the Agreement of Purchase and Sale.

EC2025-254

HOUSING CORPORATION ACT
 PRINCE EDWARD ISLAND HOUSING CORPORATION
 AUTHORITY TO ENTER INTO AN AGREEMENT
 (COMMUNITY HOUSING CAPITAL FUNDING AGREEMENT)
 WITH
 KINGS SQUARE NON-PROFIT HOUSING CORPORATION

Pursuant to clause 7(1)(g) of the *Housing Corporation Act* R.S.P.E.I. 1988, Cap. H-11.1, Council authorized the Prince Edward Island Housing Corporation to enter into a Funding Agreement with Kings Square Non-Profit Housing Corporation for the purchase of affordable housing units, and to execute all other associated required legal documentation, effective upon signing, such as more particularly described in the draft agreement.

EC2025-255

HOUSING CORPORATION ACT
 PRINCE EDWARD ISLAND HOUSING CORPORATION
 AUTHORITY TO ENTER INTO AN AGREEMENT
 (COMMUNITY HOUSING CAPITAL FUNDING AGREEMENT)
 WITH
 ISLAND UNITY LAND CO-OPERATIVE LIMITED

Pursuant to clause 7(1)(g) of the *Housing Corporation Act* R.S.P.E.I. 1988, Cap. H-11.1, Council authorized the Prince Edward Island Housing Corporation to enter into a Funding Agreement with Island Unity Land Co-operative Limited (Island Unity) for the purchase of affordable housing units, and to execute all other associated required legal documentation, effective upon signing, such as more particularly described in the draft agreement.

EC2025-256

PUBLIC DEPARTMENTS ACT
 ACTING MINISTER
 APPOINTMENT(S)

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 Jenn Redmond to be Acting Minister of Finance, commencing on the 13th day of March 2025, and continuing for the duration of the absence of Honourable Jill Burridge.

Honourable Boyce Thompson to be Acting Minister of Fisheries, Tourism, Sport and Culture, commencing on the 15th day of March 2025, and continuing for the duration of the absence of Honourable Zack Bell.

Honourable Ernie Hudson to be Acting Minister of Health and Wellness, commencing on the 15th day of March 2025, and continuing for the duration of the absence of Honourable Mark McLane.

EC2025-257

REGULATED HEALTH PROFESSIONS ACT
 COUNCIL OF THE PRINCE EDWARD ISLAND
 DENTAL COLLEGE
 APPOINTMENT

Pursuant to subsection 7(4)(b) of the *Regulated Health Professions Act* R.S.P.E.I. 1988, Cap. R-10.1, Council made the following appointment to the Council of the Prince Edward Island Dental College:

NAME	TERM OF APPOINTMENT
Bernard Gillis Cornwall (reappointed)	12 March 2025 to 12 March 2028

EC2025-258

REGULATED HEALTH PROFESSIONS ACT
LICENSED PRACTICAL NURSE REGULATIONS
AMENDMENT

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:

1. (1) **Subsection 18(1) of the *Regulated Health Professions Act* Licensed Practical Nurse Regulations (EC150/18) is amended by the deletion of the words “Subject to subsection (2)” and the substitution of the words “Subject to subsections (2) and (3)”.**
- (2) **Subclause 18(2)(a)(ii) of the regulations is amended by the deletion of the words “a dentist or a registered nurse” and the substitution of the words “a dentist, a registered nurse or a registered psychiatric nurse”.**
- (3) **Subsection 18(3) of the regulations is revoked and the following substituted:**

Exceptions

 - (3) Notwithstanding subsection (2), a licensed practical nurse is authorized to perform the following reserved activities under the specified conditions:
 - (a) administering by any means, a drug or vaccine prescribed by a person authorized to practise as a pharmacist under the laws of this province;
 - (b) performing a procedure on tissue below the dermis to collect blood for a screening or diagnostic test ordered by a person authorized to practise as a pharmacist under the laws of this province.
2. (1) **Subsections 19(2) and (3) of the regulations are revoked and the following substituted:**

Application for special authorization

 - (2) A licensed practical nurse may apply to the Council, in the form approved by the Council, for special authorization to perform one of the following reserved activities:
 - (a) performing advanced foot care;
 - (b) setting or casting a fracture of a bone or dislocation of a joint.

Eligibility

 - (3) An applicant is eligible for a special authorization to perform a reserved activity set out in subsection (2) where,
 - (a) in respect of the reserved activity in clause (2)(a), the applicant meets the competencies for advanced foot care established by the Council; and
 - (b) in respect of the reserved activity in clause (2)(b), the applicant has successfully completed a certificate program in orthopedic technology approved by the Council or an education program that the Council considers to be equivalent.
- (2) **Subsection 19(4) of the regulations is amended**
 - (a) **in the words before clause (a), by the deletion of the words “subsection (1)” and the substitution of the words “subsection (2)”;** **and**
 - (b) **in clause (a), by the deletion of the words “advanced foot care” and the substitution of the words “a reserved activity”.**
- (3) **Subsection 19(5) of the regulations is amended by the deletion of the words “advanced foot care” and the substitution of the words “a reserved activity”.**

3. The regulations are amended by the addition of the following after section 20:

20.1 Conditions, setting or casting a fracture or dislocation

Despite having special authorization to set or cast a fracture of a bone or dislocation of a joint, a licensed practical nurse may perform that reserved activity only on the order of a person authorized to practise as a medical practitioner or a nurse practitioner under the laws of this province.

4. These regulations come into force on April 5, 2025.

EXPLANATORY NOTES

SECTION 1 amends subclause 18(2)(a)(ii) of the regulations to add registered psychiatric nurses to the list of health professionals who may order a licensed practical nurse to perform a reserved activity listed in subsection 18(1) of the regulations. It also revokes and replaces subsection 18(3) of the regulations to provide for a licensed practical nurse to administer a drug or vaccine prescribed by a pharmacist and collect blood for a screening or diagnostic test ordered by a pharmacist.

SECTION 2 revokes and replaces subsections 19(2) and (3) of the regulations to provide for a licensed practical nurse to apply for a special authorization to perform the reserved activity of setting or casting a fracture of a bone or dislocation of a joint. It also amends subsections 19(4) and (5) of the regulations to correct a cross-reference and reflect the amendments to subsections 19(2) and (3).

SECTION 3 adds a new section 20.1 to the regulations to impose a condition on the performance of setting or casting a fracture or dislocation.

SECTION 4 provides for the commencement of these regulations.