



BILL NO. 29

Government Bill

*1st Session, 61st General Assembly
Nova Scotia
58 Elizabeth II, 2009*

An Act Respecting Certain Financial Measures

CHAPTER 5
ACTS OF 2009

**AS ASSENTED TO BY THE LIEUTENANT GOVERNOR
NOVEMBER 5, 2009**

The Honourable Graham Steele
Minister of Finance

*Halifax, Nova Scotia
Printed by Authority of the Speaker of the House of Assembly*

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An Act Respecting Certain Financial Measures

Be it enacted by the Governor and Assembly as follows:

1 This Act may be cited as the *Financial Measures (2009) Act*.

PART I

COMPANIES ACT

2 (1) Subsection 5(2) of Chapter 81 of the Revised Statutes, 1989, the *Companies Act*, as enacted by Chapter 5 of the Acts of 2002 and amended by Chapter 3 of the Acts of 2004 and Chapter 9 of the Acts of 2007, is further amended by adding “and thirty” immediately after “thousand” in the second line.

(2) Subsection 5(3) of Chapter 81, as enacted by Chapter 5 of the Acts of 2002 and amended by Chapter 3 of the Acts of 2004 and Chapter 9 of the Acts of 2007, is further amended by adding “and thirty” immediately after “thousand” in the second line.

(3) Subsection 5(4) of Chapter 81, as enacted by Chapter 34 of the Acts of 2007, is amended by adding “and thirty” immediately after “thousand” in the first line.

(4) Subsection 5(5) of Chapter 81, as enacted by Chapter 34 of the Acts of 2007, is amended by adding “and thirty” immediately after “thousand” in the first line.

PART II

CORPORATIONS REGISTRATION ACT

3 (1) Subsection 12(2) of Chapter 101 of the Revised Statutes, 1989, the *Corporations Registration Act*, as amended by Chapter 3 of the Acts of 2004, Chapter 9 of the Acts of 2007 and Chapter 2 of the Acts of 2008, is further amended by striking out “thirty-two dollars and sixty-five” in the third line and substituting “thirty-three dollars and sixty-three”.

(2) Subsection 12(2A) of Chapter 101, as enacted by Chapter 3 of the Acts of 2004 and amended by Chapter 9 of the Acts of 2007 and Chapter 2 of the Acts of 2008, is further amended by striking out “three dollars and thirty-nine” in the second line and substituting “six dollars and forty-nine”.

(3) Subsection 12(2B) of Chapter 101, as enacted by Chapter 3 of the Acts of 2004 and amended by Chapter 9 of the Acts of 2007 and Chapter 2 of the Acts of 2008, is further amended by striking out “thirty-nine dollars and forty-two” in the second and third lines and substituting “forty-six dollars and sixty”.

(4) Subsection 12(2C) of Chapter 101, as enacted by Chapter 3 of the Acts of 2004 and amended by Chapter 9 of the Acts of 2007 and Chapter 2 of the Acts of 2008, is

further amended by striking out “two hundred and ninety-three dollars and eighty-four” in the second and third lines and substituting “three hundred and two dollars and sixty-six”.

(5) Subsection 12(3A) of Chapter 101, as enacted by Chapter 5 of the Acts of 2002 and amended by Chapter 3 of the Acts of 2004, Chapter 9 of the Acts of 2007 and Chapter 2 of the Acts of 2008, is further amended by adding “and thirty” immediately after “thousand” in the third line.

(6) Subsection 12(7) of Chapter 101, as amended by Chapter 3 of the Acts of 2004, Chapter 9 of the Acts of 2007 and Chapter 2 of the Acts of 2008, is further amended by striking out “two hundred and ninety-three dollars and eighty-four” in the second last and last lines and substituting “three hundred and two dollars and sixty-six”.

(7) Subsection 12(8) of Chapter 101, as amended by Chapter 3 of the Acts of 2004, Chapter 9 of the Acts of 2007 and Chapter 2 of the Acts of 2008, is further amended by striking out “sixty-seven dollars and ninety-seven cents” in the fourth line and substituting “eighty-two dollars and one cent”.

PART III

EQUITY TAX CREDIT ACT

4 Section 2 of Chapter 3 of the Acts of 1993, the *Equity Tax Credit Act*, as amended by Chapter 2 of the Acts of 1995, Chapter 3 of the Acts of 1997, Chapter 4 of the Acts of 2000, Chapter 3 of the Acts of 2001, Chapter 4 of the Acts of 2003, Chapter 6 of the Acts of 2005 and Chapter 2 of the Acts of 2006, is further amended by

(a) striking out “thirty-first day of December, 2009” in the fourth and fifth lines of subclause (h)(i) and substituting “twenty-ninth day of February, 2012”;

(b) striking out “thirty-first day of December, 2009” in the second and third lines of subclause (h)(ii) and substituting “twenty-ninth day of February, 2012”; and

(c) striking out “thirty-first day of December, 2009” in the fourth and fifth lines of clause (j) and substituting “twenty-ninth day of February, 2012”.

5 Clause 6(1)(a) of Chapter 3, as amended by Chapter 3 of the Acts of 1997, Chapter 4 of the Acts of 2000, Chapter 3 of the Acts of 2001, Chapter 4 of the Acts of 2003 and Chapter 2 of the Acts of 2006, is further amended by striking out “thirty-first day of December, 2009” in the seventh line and substituting “twenty-ninth day of February, 2012”.

6 Subsection 8(1) of Chapter 3, as amended by Chapter 2 of the Acts of 1995 and Chapter 4 of the Acts of 2000, is further amended by

(a) striking out “thirty” in the sixth line and substituting “thirty-five”; and

(b) adding “before March 1, 2012,” immediately after “investors” in the second last line.

7 Subsection 15(1) of Chapter 3, as amended by Chapter 3 of the Acts of 2001, Chapter 4 of the Acts of 2003 and Chapter 3 of the Acts of 2004, is further amended by

striking out “thirty-first day of December, 2009” in the second line and substituting “twenty-ninth day of February, 2012”.

8 Clause 18(1)(b) of Chapter 3, as enacted by Chapter 3 of the Acts of 2004, is amended by adding “before March 1, 2012,” immediately after “investors” in the seventh and eighth lines.

PART IV

HOUSE OF ASSEMBLY ACT

9 Section 1 of Chapter 40 of the Acts of 2007, *An Act to Amend Chapter 1 (1992 Supplement) of the Revised Statutes, 1989, the House of Assembly Act*, is amended by striking out “46A(7)” in the first line and substituting “45A(7)”.

10 Section 45A of Chapter 1 (1992 Supplement) of the Revised Statutes, 1989, the *House of Assembly Act*, as enacted by Chapter 9 of the Acts of 2006 and amended by Chapter 40 of the Acts of 2007, is further amended by adding immediately after subsection (7) the following subsection:

- (8) Notwithstanding anything contained in this Section,
- (a) there shall be no increase paid in accordance with this Section until January 1, 2012;
 - (b) no inquiry and report shall be undertaken pursuant to subsection (1) before September 1, 2011, the recommendations contained in that report shall be delivered to the Speaker by November 30, 2011, and the effective date of the recommendations contained in that report is January 1, 2012; and
 - (c) no increase in the annual indemnity or salaries paid pursuant to this Section shall occur for the year 2012, except as recommended in the report referred to in clause (b).

PART V

INCOME TAX ACT

11 Section 10B of Chapter 217 of the Revised Statutes, 1989, the *Income Tax Act*, is repealed.

12 Chapter 217 is further amended by adding immediately after Section 10A the following Section:

10B (1) For the purpose of computing the tax payable under this Part by an individual for a taxation year, there may be deducted the amount determined by the formula

$$A \times B$$

where

A is the appropriate percentage for the taxation year; and

B is the amount determined by the formula

$$C - D$$

where

C is the total of all amounts each of which is the portion of the cost of an eligible public transit pass or of an eligible electronic payment card, attributable to the use of public commuter transit services in the taxation year by the individual or by a person who is in the taxation year a qualifying relation of the individual; and

D is the total of all amounts each of which is the amount of a reimbursement, allowance or any other form of assistance that any person is or was entitled to receive in respect of an amount included in computing the value of C, other than an amount that is included in computing the income for any taxation year of that person and that is not deductible in computing the taxable income of that person.

(2) Where more than one individual is entitled to a deduction under this Section for a taxation year in respect of an eligible public transit pass or of an eligible electronic payment card, the total of all amounts so deductible shall not exceed the maximum amount that would be so deductible for the year by any one of those individuals for that eligible public transit pass or eligible electronic payment card if that individual were the only individual entitled to deduct an amount for the year under this Section and, where the individuals cannot agree as to what portion of the amount each can so deduct, the Minister may fix the portions.

(3) The definitions as set out in section 118.02 of the Federal Act apply for the purpose of this Section.

13 Section 12A of Chapter 217 is repealed.

14 Chapter 217 is further amended by adding immediately after Section 12 the following Section:

12A (1) For the purpose of computing the tax payable under this Part for the 2009 taxation year by an individual there may be deducted in respect of each child of the individual who has not attained the age of eighteen years before the end of the year an amount determined by the formula

$$A \times B$$

where

A is the appropriate percentage for the year;

B is the lesser of

(a) \$500; and

(b) the total of all amounts paid by the individual or by the individual's spouse or common-law partner, for the registration of the child in a designated sport or recreational activity.

(2) Where more than one individual is entitled to a deduction under subsection (1) in respect of the same child,

(a) the total of all amounts so deductible for the year shall not exceed the maximum amount that would be so deductible for the year by any one of those individuals for that child if that individual were the only individual entitled to deduct an amount for the year because of that subsection for the child; and

(b) if the individuals cannot agree as to what portion of the amount each can so deduct, the Minister may fix the portions.

(3) The extended meaning of “child” in subsection 252(1) of the Federal Act applies for the purpose of this Section.

(4) The Governor in Council may make regulations designating sport or recreational activities for the purpose of this Section.

15 Chapter 217 is further amended by adding immediately after Section 12A the following Section:

12AA(1) In this Section, a “qualifying relation” of an individual for a taxation year means a person who is

(a) the individual’s spouse or common law partner at any time in the taxation year; or

(b) a child of the individual who has not, during the taxation year, attained the age of nineteen years.

(2) For the purpose of computing tax payable under this Part for a taxation year by an individual, there may be deducted in respect of the individual and each person who is in the taxation year a qualifying relation of the individual an amount determined by the formula

$$A \times B$$

where

A is the appropriate percentage for the year;

B is the lesser of

(a) \$500; and

(b) the total of all amounts attributable for the registration in the taxation year of the individual or a person who is in the taxation year a qualifying relation of the individual in a designated sport or recreational activity.

(3) Where more than one individual is entitled to a deduction under this Section for a taxation year in respect of an eligible registration in a designated sport or recreational activity,

(a) the total of all amounts so deductible shall not exceed the maximum amount that would be so deductible for the year by any one of those individuals for that eligible registration in a designated sport or recreational activity if that individual were the only individual entitled to deduct an amount for the year under this Section; and

(b) where the individuals cannot agree as to what portion of the amount each can so deduct, the Minister may fix the portions.

(4) The extended meaning of “child” in subsection 252(1) of the Federal Act applies for the purpose of this Section.

(5) The Governor in Council may make regulations designating sport or recreational activities for the purpose of this Section.

16 Subclause 23(1)(b)(i) of Chapter 217, as enacted by Chapter 9 of the Acts of 2007 and amended by Chapter 2 of the Acts of 2008, is further amended by striking out “10B,” in the second line.

17 Section 24 of Chapter 217, as enacted by Chapter 9 of the Acts of 2007 and amended by Chapter 2 of the Acts of 2008, is further amended by striking out “10B,” in the fourth line.

18 Section 25 of Chapter 217, as enacted by Chapter 9 of the Acts of 2007 and amended by Chapter 2 of the Acts of 2008, is further amended by striking out “10B,” in the eighth line.

19 Section 26 of Chapter 217, as enacted by Chapter 9 of the Acts of 2007 and amended by Chapter 2 of the Acts of 2008, is further amended by striking out “10B,” in the first line.

20 Clause 27(a) of Chapter 217, as enacted by Chapter 9 of the Acts of 2007 and amended by Chapter 2 of the Acts of 2008, is further amended by striking out “10B,” in the second line.

21 Clause 36(2)(b) of Chapter 217 is repealed and the following clause substituted:

(b) an amount not exceeding the aggregate amount of \$2,000 if the individual graduates from an approved institution after December 31, 2007, and before January 1, 2009.

22 Chapter 217 is further amended by adding immediately after Section 36 the following heading and Section:

Subdivision ja - Nova Scotia
Post-Secondary Graduate Retention Rebate

36A (1) In this Section,

(a) “certificate” means a certificate issued to an individual by an eligible institution upon successful completion of a program of studies;

(b) “degree” means any recognition in writing of academic achievement that is called a degree, and includes the degrees of bachelor, master and doctorate;

(c) “diploma” means a diploma issued to an individual by an eligible institution upon successful completion of a program of studies;

- (d) “eligible institution” means
- (i) an institution of learning designated from time to time pursuant to subsection 3(1) of the *Canada Student Financial Assistance Act*,
 - (ii) a specified educational institution within the meaning of the *Canada Student Loans Act*, or
 - (iii) such other institution of learning as may be prescribed by regulation;
- (e) “program of studies” means a program of studies as defined in the *Canada Financial Assistance Regulations*;
- (f) “proof of graduation” means
- (i) a certified copy of an individual’s degree, diploma or certificate from an eligible institution certified by a person authorized by the eligible institution to make certifications,
 - (ii) a letter from an eligible institution signed by a person authorized to confirm such information by the eligible institution confirming the graduation from a post-secondary program of studies at the eligible institution by an individual, or
 - (iii) such other documentation satisfactory to the Minister of Finance.
- (2) Subject to subsections (3), (6), (7) and (8), an individual graduating with a degree from an eligible institution after December 31, 2008, may deduct from tax otherwise payable pursuant to this Act
- (a) an amount not exceeding the aggregate amount of \$2,500 in the taxation year that is the year of graduation;
 - (b) an amount not exceeding the aggregate amount of \$2,500 in the first taxation year immediately following the year of graduation;
 - (c) an amount not exceeding the aggregate amount of \$2,500 in the second taxation year immediately following the year of graduation;
 - (d) an amount not exceeding the aggregate amount of \$2,500 in the third taxation year immediately following the year of graduation;
 - (e) an amount not exceeding the aggregate amount of \$2,500 in the fourth taxation year immediately following the year of graduation; and
 - (f) an amount not exceeding the aggregate amount of \$2,500 in the fifth taxation year immediately following the year of graduation.
- (3) The total amount of all deductions to which an individual graduating with a degree is entitled pursuant to this Section shall not exceed \$15,000 in the individual’s lifetime.
- (4) Subject to subsections (5), (6), (7) and (8), an individual graduating with a diploma or certificate from an eligible institution after December 31, 2008, may deduct from tax otherwise payable pursuant to this Act

(a) an amount not exceeding the aggregate amount of \$1,250 in the taxation year that is the year of graduation;

(b) an amount not exceeding the aggregate amount of \$1,250 in the first taxation year immediately following the year of graduation;

(c) an amount not exceeding the aggregate amount of \$1,250 in the second taxation year immediately following the year of graduation;

(d) an amount not exceeding the aggregate amount of \$1,250 in the third taxation year immediately following the year of graduation;

(e) an amount not exceeding the aggregate amount of \$1,250 in the fourth taxation year immediately following the year of graduation; and

(f) an amount not exceeding the aggregate amount of \$1,250 in the fifth taxation year immediately following the year of graduation.

(5) The total amount of all deductions to which an individual graduating with a diploma or certificate is entitled pursuant to this Section shall not exceed \$7,500 in the individual's lifetime.

(6) An individual may claim a deduction pursuant to this Section if the individual

(a) other than an individual that is a trust, was resident in the Province on December 31st of the taxation year, and includes an individual who died in the taxation year and was a resident of the Province on the day of death; and

(b) provides proof of graduation from an eligible institution for a taxation year after December 31, 2008.

(7) No amount may be deducted pursuant to this Section on a separate return of income filed pursuant to subsection 70(2) or 150(4), paragraph 104(23)(d) or paragraph 128(2)(e) of the Federal Act.

(8) Notwithstanding anything contained in this Section, the total amount of all deductions to which an individual is entitled pursuant to this Section shall not exceed \$15,000 in the individual's lifetime.

(9) The Governor in Council may make regulations

(a) designating eligible institutions;

(b) respecting such other requirements for documentation as proof of graduation;

(c) defining, expanding or restricting the meaning of any word or expression used but not defined in this Section;

(d) respecting any other matter that the Governor in Council considers necessary or advisable to carry out effectively the intent and purpose of this Section.

(10) A regulation made pursuant to this Section may be made retroactive to a day not earlier than January 1, 2009.

23 Clause 37(2)(b) of Chapter 217 is repealed and the following clause substituted:

(b) \$17,500.

PART VI

MOTOR VEHICLE ACT

24 Subsection 68(1) of Chapter 293 of the Revised Statutes, 1989, the *Motor Vehicle Act*, as amended by Chapter 9 of the Acts of 2007 and Chapter 2 of the Acts of 2008, is further amended by striking out “eight dollars and eighty-three” in the fourth line and substituting “twelve dollars and nine”.

PART VII

PERSONAL PROPERTY SECURITY ACT

25 Subsection 44A(1) of Chapter 13 of the Acts of 1995-96, the *Personal Property Security Act*, as enacted by Chapter 3 of the Acts of 2004 and amended by Chapter 9 of the Acts of 2007 and Chapter 2 of the Acts of 2008, is further amended by

- (a) striking out “23.18” in the fifth line of clause (a) and substituting “23.88”;
- (b) striking out “8.10” in the seventh line of clause (a) and substituting “8.34”;
- (c) striking out “544.15” in the fourth line of clause (b) and substituting “560.47”;
- (d) striking out “8.10” in the fifth line of clause (c) and substituting “8.34”;
- (e) striking out “544.15” in the fourth line of clause (d) and substituting “560.47”;
- (f) striking out “10.90” in clause (e) and substituting “11.23”; and
- (g) striking out “544.15” in the second line of clause (f) and substituting “560.47”.

PART VIII

PROBATE ACT

26 Subsection 87(2) of Chapter 31 of the Acts of 2000, the *Probate Act*, as amended by Chapter 5 of the Acts of 2001, Chapter 5 of the Acts of 2002, Chapter 3 of the Acts of 2004 and Chapter 9 of the Acts of 2007, is further amended by

- (a) striking out “74.76” in clause (a) and substituting “77”;
- (b) striking out “187.97” in the second line of clause (b) and substituting “193.61”;
- (c) striking out “312.92 in the second line of clause (c) and substituting “322.31”;

- (d) striking out “875.76” in the second line of clause (d) and substituting “902.03”;
- (e) striking out “875.76” in the first line of clause (e) and substituting “902.03”; and
- (f) striking out “14.79” in the second line of clause (e) and substituting “15.23”.

PART IX

PROVINCIAL FINANCE ACT

27 Section 76 of Chapter 365 of the Revised Statutes, 1989, the *Provincial Finance Act*, is repealed.

28 (1) Clauses 76A(1)(e) and (f) of Chapter 365 are repealed.

(2) Subsection 76A(2) of Chapter 365 is repealed.

29 Section 78 of Chapter 365 is repealed.

PART X

PUBLIC SERVICE SUPERANNUATION ACT

30 Subsection 9(1) of Chapter 377 of the Revised Statutes, 1989, the *Public Service Superannuation Act*, as amended by Chapter 3 of the Acts of 2004, Chapter 9 of the Acts of 2007 and Chapter 51 of the Acts of 2007, is further amended by

- (a) striking out “seven” in the first line of clause (a) and substituting “eight”;
- (b) striking out “nine and six-tenths” in the first line of clause (b) and substituting “ten and nine-tenths”; and
- (c) striking out “nine and six-tenths” in the first line of clause (c) and substituting “ten and nine-tenths”.

PART XI

REVENUE ACT

31 Subsection 34(1) of Chapter 17 of the Acts of 1994-95, the *Revenue Act*, as amended by Chapter 21 of the Acts of 1996, Chapter 3 of the Acts of 1997, Chapter 13 of the Acts of 1998, Chapter 5 of the Acts of 1999 (2nd Session), Chapter 3 of the Acts of 2001, Chapter 48 of the Acts of 2001, Chapter 5 of the Acts of 2001, Chapter 4 of the Acts of 2003, Chapter 3 of the Acts of 2004 and Chapter 9 of the Acts of 2007, is further amended by

- (a) striking out “sixteen” in the first line of clause (a) and substituting “twenty-one”;

- (b) striking out “fifteen” in the first line of clause (b) and substituting “twenty”;
- (c) striking out “sixteen” in the first line of clause (c) and substituting “twenty-one”; and
- (d) striking out “seven” in the first line of clause (e) and substituting “twelve”.

PART XII

SUMMARY PROCEEDINGS ACT

32 Section 4A of Chapter 450 of the Revised Statutes, 1989, the *Summary Proceedings Act*, as enacted by Chapter 4 of the Acts of 2000 and amended by Chapter 5 of the Acts of 2001, Chapter 3 of the Acts of 2004 and Chapter 2 of the Acts of 2006, is further amended by

- (a) striking out “seven dollars” in the second line and substituting “ten dollars and twenty-one cents”; and
- (b) adding “and ninety-six cents” immediately after “dollars” in the last line.

33 (1) Subsection 8(6) of Chapter 450, as amended by Chapter 4 of the Acts of 2000, Chapter 5 of the Acts of 2001 and Chapter 2 of the Acts of 2006, is further amended by striking out “seven dollars or thirty-two dollars” in the third line and substituting “ten dollars and twenty-one cents or thirty-two dollars and ninety-six cents”.

(2) Clause 8(15)(a) of Chapter 450, as amended by Chapter 18 of the Acts of 1994-95, Chapter 4 of the Acts of 2000, Chapter 5 of the Acts of 2001 and Chapter 2 of the Acts of 2006, is further amended by striking out “seven dollars or thirty-two dollars” in the fifth and in the last lines and substituting in each case “ten dollars and twenty-one cents or thirty-two dollars and ninety-six cents”.

34 Subsection 9(5) of Chapter 450, as amended by Chapter 4 of the Acts of 2000, Chapter 5 of the Acts of 2001 and Chapter 2 of the Acts of 2006, is further amended by striking out “seven dollars or thirty-two dollars” in the second line and substituting “ten dollars and twenty-one cents or thirty-two dollars and ninety-six cents”.

PART XIII

TRUST AND LOAN COMPANIES ACT

35 Section 16A of Chapter 7 of the Acts of 1991, the *Trust and Loan Companies Act*, is repealed and the following Section substituted:

16A The annual taxes and taxes for letters patent of incorporation and supplementary letters patent and the taxes in respect of the functions performed by the Superintendent under this Act or the regulations are as follows:

- (a) the tax for

- (i) filing and processing an application for letters patent or supplementary letters patent \$596.90,
- (ii) letters patent of incorporation for a trust or loan company \$5,969.01,
- (iii) supplementary letters patent
 - (A) to change a company's name. \$596.90,
 - (B) to continue a provincial loan company as a trust company \$2,387.60,
 - (C) to continue a provincial trust company as a loan company \$2,387.60,
 - (D) to change the municipal unit in which the principal place of business of the company is to be located \$596.90,
 - (E) to amalgamate two or more companies and to continue them as one company . . . \$4,775.21,
 - (F) to modify or alter the share structure of the company \$1,193.80;
- (b) the tax for processing an application for
 - (i) initial licensing of a company \$1,193.80,
 - (ii) changing a loan company to a trust company or changing a trust company to a loan company \$1,193.80,
 - (iii) changing terms, conditions and restrictions of registration \$1,193.80;
- (c) the annual tax for companies to be paid as of the 30th day of June in each year
 - (i) where the assets of the company do not exceed \$50,000,000 \$3,581.40,
 - (ii) where the assets of the company are over \$50,000,000 but do not exceed \$100,000,000 \$4,775.20,
 - (iii) where the assets of the company are over \$100,000,000 but do not exceed \$500,000,000 \$5,969.00,
 - (iv) where the assets of the company are over \$500,000,000 but do not exceed \$1,000,000,000 \$7,162.82,
 - (v) where the assets of the company are over \$1,000,000,000 but do not exceed \$5,000,000,000 \$9,550.42,

- (vi) where the assets of the company are over \$5,000,000,000 \$11,938.02,
- (vii) in addition to the amount prescribed in subclause (vi), for every \$1,000,000,000 in assets in excess of \$5,000,000,000 \$1,193.80;
- (d) the tax for revival of licence after dissolution \$1,193.80;
- (e) the tax for processing an application for an increase in borrowing multiple \$1,193.80;
- (f) the tax for a copy of a decision of the Superintendent or Appeal Board, per page (minimum fee \$10.00) \$2.39;
- (g) the tax for a certificate issued by the Superintendent with respect to the licence of a company \$23.88;
- (h) the tax for copies of extracts from documents filed with the Superintendent, per page (minimum fee \$10.00) \$2.39;
- (i) the tax for a certificate issued by the Superintendent other than the certificate referred to in clause (g). \$23.88;
- (j) the tax for examining and passing on applications or documents not specifically referred to in the regulations. \$1,193.80;
- (k) the tax for an application to obtain consent of the Superintendent to the transfer of shares \$298.45;
- (l) the tax for an application to obtain consent of the Superintendent to the transfer of shares where such transfer results in the change of control of the company. \$2,387.60;
- (m) the tax for examining the Loan or Trust Register or the public file of a company, per register or file \$11.94.

PART XIV

EFFECTIVE DATES

36 (1) Sections 12 and 15 come into force on such day as the Governor in Council orders and declares by proclamation.

(2) Sections 11, 13, 14 and 16 to 22 have effect on and after January 1, 2009.

(3) Sections 27, 28 and 29 have effect on and after April 1, 2009.

(4) Section 10 has effect on and after June 1, 2009.

- (5) Section 31 has effect on and after June 23, 2009.
 - (6) Section 30 has effect on and after July 5, 2009.
 - (7) Section 9 has effect on and after September 15, 2009.
 - (8) Sections 24, 25, 26, 32, 33 and 34 have effect on and after November 1, 2009.
 - (9) Sections 2 and 3 have effect on and after December 1, 2009.
 - (10) Sections 4, 5, 6, 7, 8 and 23 have effect on and after January 1, 2010.
 - (11) Section 35 has effect on and after June 30, 2010.
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