

**CONSOLIDATION OF INCOME TAX COLLECTION AGREEMENT
QUESTIONS ACT
R.S.N.W.T. 1988,c.I-2**

(Current to: May 30, 2013)

AS AMENDED BY:

S.Nu. 2011,c.10,s.17

s.17 in force March 10, 2011

This consolidation is not an official statement of the law. It is an office consolidation prepared for convenience only. The authoritative text of statutes can be ascertained from the *Revised Statutes of the Northwest Territories, 1988* and the Annual Volumes of the Statutes of the Northwest Territories (for statutes passed before April 1, 1999) and the Statutes of Nunavut (for statutes passed on or after April 1, 1999).

A copy of a statute of Nunavut can be obtained from the Territorial Printer at the address below. The Annual Volumes of the Statutes of Nunavut and this consolidation are also available online at <http://www.justice.gov.nu.ca/english/legislation.html> but are not official statements of the law.

Any certified Bills not yet included in the Annual Volumes of the Statutes of Nunavut can be obtained through the Office of the Clerk of the Legislative Assembly.

Territorial Printer
Legislation Division
Department of Justice
Government of Nunavut
P.O. Box 1000, Station 550
Iqaluit, NU X0A 0H0

Tel.: (867) 975-6305
Fax: (867) 975-6189
Email: Territorial.Printer@gov.nu.ca

GLOSSARY OF TERMS USED IN CONSOLIDATIONS

Miscellaneous

- c. means "chapter".
- CIF means "comes into force".
- NIF means "not in force".
- s. means "section" or "sections", "subsection" or "subsections", "paragraph" or "paragraphs".
- Sch. means "schedule".
- SI-005-98 means the instrument registered as SI-005-98 in 1998. (*Note: This is a Northwest Territories statutory instrument if it is made before April 1, 1999, and a Nunavut statutory instrument if it is made on or after April 1, 1999 and before January 1, 2000.*)
- SI-012-2003 means the instrument registered as SI-012-2003 in 2003. (*Note: This is a Nunavut statutory instrument made on or after January 1, 2000.*)

Citation of Acts

- R.S.N.W.T. 1988,c.D-22 means Chapter D-22 of the *Revised Statutes of the Northwest Territories, 1988*.
- R.S.N.W.T. 1988,c.10(Supp.) means Chapter 10 of the Supplement to the *Revised Statutes of the Northwest Territories, 1988*. (*Note: The Supplement is in three volumes.*)
- S.N.W.T. 1996,c.26 means Chapter 26 of the 1996 Annual Volume of the Statutes of the Northwest Territories.
- S.Nu. 2002,c.14 means Chapter 14 of the 2002 Annual Volume of the Statutes of Nunavut.

TABLE OF CONTENTS

Reference to Court of Appeal	1	(1)
Attorneys' General right to appear		(2)
Opinion of Court of Appeal and judge	2	
Interested parties	3	
Status of opinion of Court of Appeal	4	

INCOME TAX COLLECTION AGREEMENT QUESTIONS ACT

Reference to Court of Appeal

1. (1) The Minister may refer to the Court of Appeal for hearing and consideration any matter that relates to questions arising out of the collection agreement between the Government of Canada and the Government of Nunavut entered into under the *Income Tax Act*.

Attorneys' General right to appear

(2) The Attorney General of Canada and the Attorney General of any province that has entered into an agreement with the Government of Canada respecting the collection of income tax in that province may appear before the Court of Appeal and be heard as a party in respect of any matter referred under this Act. S.Nu. 2011,c.10,s.17.

Opinion of Court of Appeal and judge

2. The Court of Appeal shall certify to the Commissioner its opinion on the matter referred and the reasons for its opinion, which shall be given in the same manner as in the case of a judgment in an ordinary action, and a judge who differs from the opinion of the majority may in the same manner certify his or her opinion and the reasons for the opinion.

Interested parties

3. The Court of Appeal may direct that

- (a) any person interested, or
- (b) where there is a class of persons interested, any one or more persons as representatives of that class,

shall be notified of the hearing, and those persons shall be entitled to be heard.

Status of opinion of Court of Appeal

4. The opinion of the Court of Appeal shall be deemed to be a judgment of the Court of Appeal and an appeal lies from the opinion as in the case of a judgment in an action.