

Chapter 23

AN ACT TO AMEND THE INCOME TAX ACT

(Assented to November 1, 2010)

The Commissioner of Nunavut, by and with the advice and consent of the Legislative Assembly, enacts as follows:

1. **The *Income Tax Act* is amended by this Act.**
2. **Subsection 1(1) is amended by**
 - (a) **adding the following definition in alphabetical order:**

"government of a country other than Canada" includes the government of a state, province or other political division of that country; (*gouvernement d'un pays autre que le Canada*)
 - (b) **striking out "and construed for the purposes of this Act" in the definitions "Minister" and "Receiver General for Canada".**
3. **Section 2.12 is amended by renumbering subparagraphs (i) to (iii) following "B is the total of" as paragraphs (a) to (c).**
4. **(1) Section 3.1 is renumbered as subsection 3.1(1).**
 - (2) **The definition "eligible individual" in subsection 3.1(1) is amended by**
 - (a) **repealing paragraph (b) and substituting the following:**
 - (b) is a parent of the qualified dependant who
 - (i) primarily fulfils the responsibility for the care and upbringing of the qualified dependant and who is not a shared custody parent in respect of the qualified dependant, or
 - (ii) is a shared custody parent in respect of the qualified dependant;
 - (b) **repealing subparagraphs (e)(i) to (ii) and substituting the following:**
 - (i) is a permanent resident within the meaning of the *Immigration and Refugee Protection Act* (Canada),
 - (ii) is a temporary resident within the meaning of the *Immigration and Refugee Protection Act* (Canada), who

- was resident in Canada throughout the 18 month period preceding that time,
- (ii.1) is a protected person within the meaning of the *Immigration and Refugee Protection Act* (Canada), or

- (c) **repealing all that portion following paragraph (e) until "(particulier admissible)".**

(3) Subsection 3.1(1) is amended by adding the following definition in alphabetical order:

"shared custody parent" in respect of a qualified dependant at any time means, where the presumption described in subsection (2) does not apply, either of the two parents of the qualified dependant who at that time

- (a) is not a cohabiting spouse of the other parent,
- (b) resides with the qualified dependant on an equal or near equal basis, and
- (c) primarily fulfils the responsibility for the care and upbringing of the qualified dependant when residing with the qualified dependant, and any factor prescribed by federal regulations shall be considered in determining what constitutes care and upbringing.
(parent ayant la garde partagée)

(4) The following is added after subsection 3.1(1):

Presumed meaning of "eligible individual"

- (2) For the purposes of paragraph (b) of the definition "eligible individual",
- (a) where the qualified dependant resides with the dependant's female parent, the female parent is presumed to be the parent who primarily fulfils the responsibility for the care and upbringing of the qualified dependant;
- (b) the presumption referred to in paragraph (a) does not apply in circumstances prescribed by federal regulations; and
- (c) any factor prescribed by federal regulations shall be considered in determining what constitutes care and upbringing.

5. Each provision listed in Column 1 of the Schedule of this Act is amended by striking out the words set out in the same row of Column 2 and substituting the words set out in the same row of Column 3.

SCHEDULE*(Section 5)*

Provisions Amended	Word or Words Struck Out	Word or Words Substituted
•the French version of subsection 1(1), definition of "commissaire"	"Le commissaire des Territoires du Nord"	"Le commissaire du Nunavut"
•the French version of paragraph 2(1)(b)	"qui, bien que n'étant pas résident du Nunavut le dernier jour de l'année d'imposition, avait un revenu gagné au Nunavut dans l'année d'imposition tel que défini à l'article 2.1."	"bien que n'étant pas résidents du Nunavut le dernier jour de l'année d'imposition, avaient un revenu gagné au Nunavut dans l'année d'imposition tel que défini à l'article 2.1."
•the English version of paragraph 2.11(3)(a)	"this subsection, and"	"this subsection; and"
•the English version of paragraph 2.13(2)(a)	"taxation year, and"	"taxation year; and"
•the English version of paragraph 2.15(1)(b)	"self contained"	"self-contained"
•the English version of paragraph 2.17(1)(a)	"that time,"	"that time;"
•the English version of paragraph 2.17(1)(b)	"common-law partner, and"	"common-law partner; and"
•the French version of subsections 2.17(2) and 2.18(2)	"où C représente"	"où : C représente"
•the English version of subsection 2.2(2)	"for the purposes"	"for the purpose"
•the French version of section 2.28	"où A représente"	"où : A représente"
•the English version of paragraph 3.2(1)(a)	"for the year, and"	"for the year; and"
•the French version of subsection 3.2(2)	"paiement"	"paiement"
•the English version of paragraph 3.2(7)(a)	"the particular month, and"	"the particular month; and"
•the English version of paragraph 3.2(8)(a)	"for the year,"	"for the year;"
•the French version of paragraph 4(3)(b)	"capitalactions"	"capital-actions"

•the French version of subsection 4.1(1)	"exclus"	"exclues"
•the French version of paragraph 6.1(6)(b)	"l'investissement;"	"l'investissement."
•the English version of subsection 6.1(7)	"set out subsection (5)"	"set out in subsection (5)"
•the French version of subsection 7(1)	"les paragraphe 119(1)"	"le paragraphe 119(1)"
•the English version of subsection 15(2)	"paragraph 1(a)"	"paragraph (1)(a)"