# ᓈᓴᐅᑎᓕᒃ 23
## ᐱᕐᑯᔭᖅ ᐊᖅᑭᒋᐊᕐᑕᐅᔪᖅ ᐃᒻᒃᒻᑖᒃᓯ ᐱᕐᑯᔭᖓᓄᑦ
(ᐊᖏᖅᑕᐅᔪᖅ ᓂᕕᐱᓇ *1, 2010*)

ᓄᓇᕗᑦ ᑲᒥᓴᓇᖓ, ᐅᖃᐅᔭᐅᓂᓂ ᐊᒻᒪ ᐊᖏᖅᓂᖏᓐᓄᑦ ᒪᓕᒐᓕᐅᕐᑏᑦ, ᐃᒪᓐᓇᐃᑐᒥᒃ ᐋᖅᑭᒃᓯᕗᖅ:

**1. ᑖᓐᓇ *ᐃᒻᒃᒻᑖᒃᓯᓄᑦ ᐱᕐᑯᔭᖓᖅ* ᐋᖅᑭᒋᐊᕐᑕᐅᕗᖅ ᐆᒧᖓ ᐱᕐᑯᔭᒧᑦ.**

**2. ᐃᓚᒃᓐᓂᖓ 1(1) ᐋᖅᑭᖏᐊᕐᑕᐅᕗᖅ ᐃᒪᓐᓇ**

**(a) ᐃᓚᒋᐊᕐᑕᐅᑦᓗᓂ ᐅᑯᓄᖓ ᑐᑭᖏᑦ ᓂᑭᑦᑖᕐᓯᒪᑦᓗᑎᒃ:**

"ᒐᕙᒪᒋᔭᐅᔪᖅ ᐊᓯᐊᓃᑦᑐᖅ ᑲᓇᑕᐅᑉ" ᐃᓚᐅᑦᓗᑎᒃ ᐊᕕᒃᑐᕐᓯᒪᔪᑎᒍᑦ ᒐᕙᒪᖃᐅᕐᑐᑦ ᐅᕙᓘᓐᓂᑦ ᐊᓯᖏᑦ ᒐᕙᒪᖃᐅᕐᑐᑦ ᑲᓇᑕᐅᑉ ᓯᓚᑖᓂ, (government of a country other than Canada)

**(b) ᐆᖅᑕᐅᑦᓗᓂ** "ᐊᒻᒪ ᑐᑭᖏᑦ ᑖᒃᑯᐊ ᐱᑦᔪᑎᖃᕐᑐᑦ ᐅᒥᖓ ᐱᕐᑯᔭᒥᒃ" **ᑐᑭᖏᑦ "ᒥᓂᔅᑕ" ᐊᒻᒪ ᑲᓇᑕᒥ ᑮᓇᔭᐅᓕᓇᕗᑦ".**

**3. ᐃᓚᖓᓂ 2.12 ᐋᖅᑭᒋᐊᕐᑕᐅᕗᖅ ᓈᓴᐅᑎᖏᑦ ᐊᓯᔾᔨᕐᑕᐅᑦᓗᑎᒃ ᑎᑎᕋᕐᓯᒪᔪᒃᓐᓂᖏᓐᓂ (i) ᑎᑭᑦᓗᒍ (iii) ᓯᕗᓂᓯᐊᖓᒍᑦ** "B ᐊᒥᓲᑎᒋᓂᖏᑦ" **ᑎᑎᕋᕐᓯᒪᔪᖏᓐᓂ (a) ᑎᑭᑦᓗᒍ (c).**

**4. (1) ᐃᓚᖓᓂ 3.1 ᓈᓴᐅᑎᖏᑦ ᐊᓯᔾᔨᕐᑕᐅᑦᓗᑎᒃ ᐃᓚᒃᓐᓂᖓᓂ 3.1(1).**

**(2) ᑐᑭᖓ "ᐱᔪᓐᓇᕐᓂᕐᒃᑐᖅ ᑭᓇᑐᐃᓐᓇᖅ" ᐃᓚᒃᓐᓂᖓᓂᑦᑑᖅ 3.1(1) ᐋᖅᑭᒋᐊᕐᑕᐅᕗᖅ ᐃᒪᓐᓇ**

**(a) ᐆᖅᑕᐅᑦᓗᓂ ᑎᑎᕋᕐᓯᒪᔪᖓᓃᑦᑐᖅ (b) ᐊᒻᒪ ᐊᓯᑦᔨᕐᑕᐅᑦᓗᓂ ᐃᒪᐃᓕᖓᔪᓄᑦ:**

(b) ᐊᖏᔪᖅᑳᓇᔭᐅᒍᓂ ᐱᔪᓐᓇᐅᑎᕐᑲᕐᑐᒧᑦ ᐃᓚᒋᔭᐅᔪᒧᑦ

(i) ᑲᒪᒋᔭᕐᑲᕐᐸᑦ ᐸᖅᑭᒃᓯᔾᔨᐅᒃᐸᑦ ᐊᒻᒪ ᐱᕈᕐᓴᐃᒃᐸᑦ ᑖᑦᓱᒥᖓ ᐱᔪᓐᓇᐅᑎᕐᑲᕐᑐᒥᒃ ᐊᒻᒪ ᐃᓄᑑᑦᔨᓗᓂ ᐱᕈᕐᓴᐃᒃᐸᑦ ᑖᑦᓱᒥᖓ ᐱᔪᓐᓇᕐᐅᑎᕐᑲᕐᑐᒥᒃ ᑭᓇᑐᐃᓐᓇᕐᒥᒃ, ᐅᕙᓘᓐᓂᑦ

(ii) ᑕᒪᒃᑭᒃ ᐊᖏᔪᖅᑳᓇᔭᐅᔫᒃ ᐱᕈᐃᒃᐸᑎᒃ ᑖᑦᓱᒥᖓ ᐱᔪᓐᓇᐅᑎᕐᑲᕐᑐᒥᒃ;

**(b) ᐲᖅᑕᐅᑦᓗᑎᒃ ᑎᑎᕋᕐᓯᒪᔪᖕᒋᑦᓂ (e)(i) ᑎᑭᑦᓗᒍ (ii) ᐊᒻᒪ ᐊᓯᑦᔨᕐᑕᐅᑦᓗᑎᒃ ᐃᒪᐃᓕᖕᒐᔪᓄᑦ:**

(i) ᓄᓇᕐᑲᐃᓐᓇᕈᓂ ᑕᕝᕙᓂ ᑐᑭᕐᑲᕐᑐᒥ ᓄᓇᐅᑉ ᐊᓯᐊᓄᐊᕐᑲᑦᑕᕐᓂᕐᒧᑦ ᐊᒻᒪ ᕿᒫᕐᑲᑕᕐᑐᑦ ᓄᓇᓂᒃ ᓴᐳᑦᔭᐅᒪᓂᕐᒧ ᐱᕐᑯᔭᖕᒐᓂ (ᑲᓇᑕᒥ),

(ii) ᓄᓇᕐᑲᐃᓐᓇᕈᓂ ᑕᕝᕙᓂ ᑐᑭᕐᑲᕐᑐᒥ ᓄᓇᐅᑉ ᐊᓯᐊᓄᐊᕐᑲᑦᑕᕐᓂᕐᒧᑦ ᐊᒻᒪ ᕿᒫᕐᑲᑕᕐᑐᑦ ᓄᓇᓂᒃ ᓴᐳᑦᔭᐅᒪᓂᕐᒧᑦ ᐱᕐᑯᔭᖕᒐᓂ (ᑲᓇᑕᒥ), ᓄᓇᕐᑲᕐᓂᕈᓂ ᑲᓇᑕᒥ 18 ᑕᖅᑭᓂᒃ ᑕᒪᓐᓇ ᑲᒪᒋᔭᐅᑎᑦᓗᒍ,

(ii.1) ᑕᓐᓇ ᐸᖅᑭᔭᐅᒃᐸᑦ ᑕᕝᕙᓂ ᑐᑭᕐᑲᕐᑐᒥ ᓄᓇᐅᑉ ᐊᓯᐊᓄᐊᕐᑲᑦᑕᕐᓂᕐᒧᑦ ᐊᒻᒪ ᕿᒫᕐᑲᑕᕐᑐᑦ ᓄᓇᓂᒃ ᓴᐳᑦᔭᐅᒪᓂᕐᒧᑦ ᐱᕐᑯᔭᖕᒐᓂ (ᑲᓇᑕᒥ),

**(c) ᐲᖅᑕᐅᑦᓗᑎᒃ ᐃᓅᓐᓇᑎᒃ ᐅᑯᐊ ᑎᑎᕋᕐᓯᒪᔪᖕᒐᓂ (e) ᑎᑭᑦᓗᒍ "(eligible individual)".**

**(3) ᐃᓚᑲᓐᓂᖕᒐ 3.1(1) ᐋᖅᑭᒋᐊᕐᑕᐅᕗᖅ ᐃᓚᔭᐅᑦᓗᓂ ᐅᑯᓂᖕᒐ ᓂᑭᑦᑖᕐᓯᒪᑎᑦᓗᒋᑦ ᐋᖅᑭᒃᓯᒪᓗᑎᒃ:**

"ᐸᖅᑭᒃᐸᑕ ᐊᖕᒋᔪᖅᑳᕆᔭᐅᓗᑎᒃ ᑲᑐᕐᔨᓗᑎᒃ" ᑖᑦᓯᒥᖕᒐ ᐱᔪᓐᓇᐅᑎᕐᑲᕐᑎᑕᐅᔪᒥᒃ ᕐᑲᖕᒐᑐᐃᓐᓇᖅ, ᐅᕐᑲᐅᓯᕆᔭᐅᓯᒪᔪᖅ ᒪᓕᒃᓗᒍ ᐃᓚᑲᓐᓂᖕᒐ (2) ᐃᓕᖕᒐᖕᒋᑦᑐᑦ ᑕᕗᖕᒐ, ᑖᒃᑯᐊᓗ ᐊᖕᒋᔪᖅᑳᖕᒋᑦ ᑕᒪᕐᒥᒃ ᑖᑦᓯᒪ ᑕᐃᑦᓯᒧᓐᓇᐅᑎᑦᓗᒍ

(a) ᑖᐃᑦᓯᒧᓐᓇ ᑲᑎᒪᒃᓯᓚᐅᖕᒋᑉᐸᑦ ᓇᑦᓕᑐᐃᓐᓇᖕᒐᓂᒃ ᐊᖕᒋᔪᖅᑳᕆᔭᒥ,

(b) ᓇᔪᕐᑕᕐᑲᕐᐸᑦ ᑖᑦᓯᒥᖕᒐ ᐱᔪᓐᓇᕐᓂᕐᑲᕐᑎᑕᐅᓯᒪᔪᒥᒃ ᓇᑦᓕᐊᑐᐃᓐᓇᕐᓃᒍᓐᓇᕐᓗᓂ ᐊᑦᔨᑏᒃᑐᒥᒃᓗ ᐸᖅᑭᒃᓯᕐᑲᑦᑕᕐᐸᑎᒃ.

(c) ᐱᓕᕆᐊᕐᑲᕐᐸᑦ ᑖᓐᓇ ᐸᖅᑭᒃᓯᔨᐅᓂᕐᒥᒃ ᐊᒻᒪ ᐱᕈᒨᑦᓯᐊᕐᓗᓂ ᑖᑦᓯᒥᖕᒐ ᐱᔪᓐᓇᐅᑎᕐᑲᕐᑎᑕᐅᔪᒥᒃ ᐊᒻᒪ ᑕᐃᒪᓐᓇᑦᓯᐊᖅ ᑲᒪᑦᓯᐊᕆᐊᕐᑲᕐᓯᓂ, ᐊᒻᒪ ᒪᓕᒋᐊᓕᒃᒥᓂᒃ ᒪᓕᑦᓯᐊᕐᑲᑕᕐᓗᓂ ᑎᓕᔭᐅᓯᒪᓂᓂ ᑲᓇᑕᐅᑉ ᒐᕙᒪᖕᒐᓄᑦ ᒪᓕᒃᓗᒍ ᐃᒃᐱᒋᑦᓯᐊᕐᓗᓂᓗ ᑲᒪᑦᓯᐊᕆᐊᕐᑲᕐᓂᕐᒥᒃ ᐊᒻᒪ ᐱᕈᕐᓴᐃᑦᓯᐊᕆᐊᕐᑲᕐᓂᕐᒥᒃ.

**(4) ᐅᑯᐊ ᐃᓚᒋᐊᕈᑕᐅᓯᒪᔪᑦ ᑭᖑᖕᒐᒍᑦ ᐃᓚᑲᓐᓂᖕᒐᑕ 3.1(1):**

ᓇᓗᓇᐃᕐᑕᐅᓯᒪᔪᖅ ᑐᑭᓕᒃ "ᐱᔪᓐᓇᐅᑎᕐᑲᑎᑕᐅᔪᖅ ᑭᓇᑐᐃᓐᓇᖅ"

(2) ᐱᑦᔪᑎᒋᑦᓗᒍ ᑎᑎᕋᕐᓯᒪᔪᖕᒐᓂ (b) ᑖᓐᓇ ᑐᑭᖕᒐ "ᐱᔪᓐᓇᐅᑎᕐᑲᑎᑕᐅᔪᖅ

(a) ᑖᓐᓇ ᐱᔪᓐᓇᐅᑎᕐᑲᕐᑎᑕᐅᔪᖅ ᓇᔪᒐᕐᑲᖕᒑᕐᓗᓂ ᐊᕐᓇᐅᓂᕐᓴᒥᒃ ᐊᖕᒋᔪᖅᑳᒥᓂᒃ, ᑖᓐᓇ ᐊᓈᓇᒋᔭᐅᒧᖅ ᐊᖕᒋᔪᖅᑳᕆᔭᐅᔪᒥᒃ

ᑕᐃᔭᐅᕗᖅ ᐱᓕᕆᐊᖃᕐᑐᖅ ᑲᒪᑦᓯᐊᕆᐊᖃᕐᓂᕐᒥᒃ ᐊᒻᒪ ᐱᕈᕐᓴᐃᑦᓯᐊᕆᐊᖃᕐᓂᕐᒥᒃ ᑖᑦᓱᒥᖓ ᐱᔪᓐᓇᐅᑎᖃᕐᑎᑕᐅᔪᒥᒃ ᓇᔪᕐᑎᒋᔭᒥᓂᒃ.

(b) ᑕᒪᓐᓇ ᐅᖃᐅᓯᕆᔭᐅᔪᖅ ᑎᑎᕋᕐᓯᒪᔪᖓᓂ (a) ᐅᖃᐅᓯᕆᔭᐅᓯᒪᖕᒋᓚᖅ ᑕᒪᓐᓇ ᐱᕐᑯᔭᖕᒋᓐᓂ ᑲᓇᑕᐅᑉ ᒐᕙᒪᖓᑕ ᐊᑐᐊᒐᖕᒋᓐᓂ; ᐊᒻᒪ

(c) ᑕᒪᓐᓇ ᐅᖃᐅᓯᕆᔭᐅᓯᒪᔪᖅ ᑲᓇᑕᐅᑉ ᐊᑐᐊᒐᖕᒋᓐᓂ ᐃᓱᒪᒋᔭᐅᑦᓯᐊᕆᐊᓕᒃ ᑭᓯᓂᖓᓂᒃ ᑕᒪᑐᒧᖓ ᖃᐅᔨᒪᔭᐅᑦᓯᐊᕐᓗᓂ ᐸᖅᑭᒃᓯᓂᐅᑉ ᐊᒻᒪ ᐱᕈᕐᓴᐃᑦᓯᐊᕐᓂᐅᑉ.

**5. ᑖᒃᑯᐊ ᐃᓗᓐᓇᑎᒃ ᐅᖃᐅᓯᕆᔭᐅᓯᒪᔪᑦ ᑎᑎᖃᕐᑕᖕᒋᓐᓂ 1 ᐊᒻᒪ ᓇᓗᓇᐃᔭᐅᑎᖓᓂ ᐆᒪ ᐱᕐᑯᔭᐅᑉ ᐋᖅᑭᒋᐊᕐᑕᐅᔪᖅ ᑕᒪᒃᑯᐊ ᐃᔭᕐᑕᐅᑦᓗᑎᒃ ᐅᖃᐅᓰᑦ ᑕᕙᓂᑦᓴᐃᓐᓈᕐᑐᑦ ᑎᑎᖃᕐᑕᖕᒋᓐᓂ 3.**

## ᓇᓗᓇᐃᔭᐅᑎᖓ *(ᐃᓚᖓ 5)*

| ᐋᖅᑭᒋᐊᕐᑕᐅᔪᑦ | ᐅᖃᐅᓯᖅ ᐅᖃᐅᓰᑦᓗ ᐲᖅᑕᐅᔪᑦ | ᐅᖃᐅᓯᖅ ᐅᕙᓘᓐᓃᑦ ᐅᖃᐅᓰᑦ ᐊᓯᑦᔨᐅᑕᐅᔪᑦ |
|---|---|---|
| • **ᐅᐃᕖᑎᑑᕐᑐᒥ ᐃᓚᒃᑯᓂᐊᓂ 1(1), ᑐᑭᖓ " commissaire"** | "Le commissaire des Territoires du Nord" | "Le commissaire du Nunavut" |
| •**ᐅᐃᕖᑎᑑᕐᑐᖓᓂ ᑎᑎᕋᕐᓯᒪᔪᓂ 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." |
| •**ᖃᓗᓈᑎᑑᕐᑐᖓᓂ ᑎᑎᕋᕐᓯᒪᔪᖓᓂ 2.11(3)(a)** | "this subsection, and" | "this subsection; and" |
| • **ᖃᓗᓈᑎᑑᕐᑐᖓᓂ ᑎᑎᕋᕐᓯᒪᔪᖓᓂ 2.13(2)(a)** | "taxation year, and" | "taxation year; and" |
| •**ᖃᓗᓈᑎᑑᕐᑐᖓᓂ ᑎᑎᕋᕐᓯᒪᔪᖓᓂ 2.15(1)(b)** | "self contained" | "self-contained" |
| •**ᖃᓗᓈᑎᑑᕐᑐᖓᓂ ᑎᑎᕋᕐᓯᒪᔪᖓᓂ 2.17(1)(a)** | "that time," | "that time;" |
| •**ᖃᓗᓈᑎᑑᕐᑐᖓᓂ ᑎᑎᕋᕐᓯᒪᔪᖓᓂ 2.17(1)(b)** | "common-law partner, and" | "common-law partner; and" |
| •**ᐅᐃᕖᑎᑑᕐᑐᖓᓂ ᐃᓚᒃᑯᓂᖓᓂ 2.17(2) ᐊᒻᒪ 2.18(2)** | "où<br><br>C représente" | "où :<br><br>C représente" |
| •**ᖃᓗᓈᑎᑑᕐᑐᖓᓂ ᐃᓚᒃᑯᓂᖓᓂ 2.2(2)** | "for the purposes" | "for the purpose" |
| •**ᖃᓗᓈᑎᑑᕐᑐᖓᓂ ᐃᓚᖓᓂ 2.28** | "où<br><br>A représente" | "où :<br><br>A représente" |

| | | |
|---|---|---|
| •ᖃᓗᓈᑎᑑᕐᑐᖕᒐᓂ ᑎᑎᕋᕐᓯᒪᔪᖕᒐᓂ **3.2(1)(a)** | "for the year, and" | "for the year; and" |
| •ᐅᐃᕖᑎᑑᕐᑐᖕᒐᓂ ᐃᓚᒃᓂᖕᒐᓂ **3.2(2)** | "paiment" | "paiement" |
| •ᖃᓗᓈᑎᑑᕐᑐᖕᒐᓂ ᑎᑎᕋᕐᓯᒪᔪᖕᒐᓂ **3.2(7)(a)** | "the particular month, and" | "the particular month; and" |
| •ᖃᓗᓈᑎᑑᕐᑐᖕᒐᓂ ᑎᑎᕋᕐᓯᒪᔪᖕᒐᓂ **3.2(8)(a)** | "for the year," | "for the year;" |
| •ᐅᐃᕖᑎᑑᕐᑐᖕᒐᓂ ᑎᑎᕋᕐᓯᒪᔪᖕᒐᓂ **4(3)(b)** | "capitalactions" | "capital-actions" |
| •ᐅᐃᕖᑎᑑᕐᑐᖕᒐᓂ ᐃᓚᒃᓂᖕᒐᓂ **4.1(1)** | "exclus" | "exclues" |
| •ᐅᐃᕖᑎᑑᕐᑐᖕᒐᓂ ᐃᓚᒃᓂᖕᒐᓂ **6.1(6)(b)** | "l'investissement;" | "l'investissement." |
| •ᖃᓗᓈᑎᑑᕐᑐᖕᒐᓂ ᐃᓚᒃᓂᖕᒐᓂ **6.1(7)** | "set out subsection (5)" | "set in out subsection (5)" |
| •ᐅᐃᕖᑎᑑᕐᑐᖕᒐᓂ ᐃᓚᒃᓂᖕᒐᓂ **7(1)** | "les paragraphe 119(1)" | "le paragraphe 119(1)" |
| •ᖃᓗᓈᑎᑑᕐᑐᖕᒐᓂ ᐃᓚᒃᓂᖕᒐᓂ **15(2)** | "paragraph 1(a)" | "paragraph (1)(a)" |

ᐅᑯᐊ ᐊᒥᓱᕈᕐᑎᑕᐅᓯᒪᔪᑦ
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