

## Chapter 2

### AN ACT TO AMEND THE INCOME TAX ACT

(Assented to March 29, 2007)

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. **The following is added after subsection 4.1(1.2):**

Additional deduction based on net income for 2007 and subsequent taxation years

(1.3) In respect of the 2007 and subsequent taxation years, a single parent may deduct from tax otherwise payable under this Act an amount equal to 2% of the portion of the individual's net income that exceeds \$60,000 to a maximum of \$255.12.

#### Definition

(1.4) In subsection (1.3), "single parent" means an individual who at any time in the taxation year

- (a) is
  - (i) unmarried and who does not live in a common-law partnership, or
  - (ii) married or in a common-law partnership and is living separate and apart from the spouse or common-law partner by reason of a breakdown of their marriage or common-law partnership; and
- (b) has, in law or in fact, the custody and control of a child, who
  - (i) has not attained the age of 18 years and who is wholly dependent for support on the individual, or
  - (ii) has attained the age of 18 years, but who is wholly dependent for support on the individual because of mental or physical infirmity.

#### Extended meaning of single parent

(1.5) Where custody and control of a child is shared, any individual who fulfils the responsibility for the care and upbringing of the child for at least 50% of the time qualifies as a single parent.