

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.