

## Chapter 9

### AN ACT TO AMEND THE INCOME TAX ACT

(Assented to March 14, 2017)

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. **Section 2.26 is repealed and the following substituted:**

Education credit

**2.26.** (1) For the purpose of computing the tax payable for a taxation year under this Part by the individual for the taxation year, there may be deducted an amount determined by the formula

$$A \times B$$

where

A is the appropriate percentage for the year; and

B is the total of the products obtained when

- (a) \$400 is multiplied by the number of months in the year during which the individual is a qualifying student to whom subparagraph (a)(i) of the definition of "qualifying student" in subsection 118.6(1) of the federal Act applies; and
- (b) \$120 is multiplied by the number of months in the year, other than months described in paragraph (a), during which the individual is a qualifying student.

Textbook credit

(1.1) For the purpose of computing the tax payable for a taxation year under this Part by the individual for the taxation year, there may be deducted an amount determined by the formula

$$A \times B$$

where

A is the appropriate percentage for the year; and

B is the total of the products obtained when

- (a) \$65 is multiplied by the number of months referred to in paragraph (a) of the description of "B" in subsection (1), and

- (b) \$20 is multiplied by the number of months referred to in paragraph (b) of the description of "B" in subsection (1).

Application of federal Act

(2) Section 118.6 of the federal Act applies for the purposes of this section.

- 3. Subsection 2.27(3) is amended by striking out "118.6" and substituting "118.61".**
- 4. Each provision listed in Column 1 of the Schedule to this Act is amended by striking out the text set out in the same row of Column 2 and substituting the text set out in the same row of Column 3.**

**Transitional**

- 5. Sections 2 and 3 of this Act do not apply to taxation years prior to the coming into force of those sections.**

**Coming into force**

- 6. (1) Subject to this section, this Act is deemed to have come into force on January 1, 2017.**
  - (2) Section 3 of this Act comes into force January 1, 2018.**
  - (3) Section 4 comes into force on Assent.**

## SCHEDULE

(Section 4)

| <b>Provisions Amended</b>   | <b>Text Struck Out</b>  | <b>Text Substituted</b>   |
|---|---|---|
| <b>the English version of paragraph 2.11(3)(b)</b>  | "\$1487"  | "\$1,487"   |
| <b>the French version of section 2.22 and subsection 6.3(6)</b>   | "où"  | "où :"  |
| <b>the French version of subsection 2.27(1)</b>   | "des montant suivants"  | "des montants suivants"   |
| <b>subsection 2.3(2), description of "B"</b><br><br><b>subsections 2.3(2) and (3)</b>                       | "tuition and education tax credits"   | "tuition, education and textbook tax credits"   |
| <b>the English version of subsection 3.1(1), definition of "eligible individual", subparagraph (b)(ii)</b>  | "dependant;"  | "dependant,"  |
| <b>the English version of subsection 3.1(1), definition of "eligible individual", subparagraph (e)(ii)</b>  | "18 month"  | "18-month"  |
| <b>the English version of subsection 3.1(1), definition of "eligible individual", subparagraph (e)(iii)</b> | "Convention refugee,"   | "Convention refugee;"   |
| <b>the English version of subsection 3.1(1), definition of "return of income", paragraph (b)</b>            | "Minister."   | "Minister;"   |
| <b>the English version of subparagraphs 3.2(7)(b)(iii) and (iv)</b>   | "12 month"  | "12-month"  |
| <b>the French version of subsection 4(2.1)</b>  | "et les années d'imposition précédentes,"   | "et les années d'imposition précédentes"  |
| <b>the French version of paragraph 6.2(2)(e)</b>  | "n'a reçu aucun traitement, salaire ou compensation, ni rien d'autre en tenant lieu, à l'exception d'un | "il n'a reçu aucun traitement, salaire ou compensation, ni rien d'autre en tenant lieu, à |

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|   | remboursement u"  | l'exception d'un<br>remboursement ou"  |
| <b>the English version of subsection 6.3(1), definition of "business training", paragraph (e)</b> | "employee;"   | "employee; ( <i>formation du personnel des entreprises</i> )"                              |
| <b>the English version of subsection 6.3(1), definition of "business training tax credit"</b>     | "subsection (2);"   | "subsection (2); ( <i>crédit d'impôt pour la formation du personnel des entreprises</i> )" |
| <b>the English version of subsection 6.3(1), definition of "eligible employee", paragraph (b)</b> | "training;"   | "training; ( <i>employé admissible</i> )"  |
| <b>the English version of subsection 6.3(1), definition of "eligible employer", paragraph (h)</b> | "enactment."  | "enactment. ( <i>employeur admissible</i> )"   |
| <b>paragraph 6.3(5)(b)</b>  | "a beneficiary under"   | "enrolled under article 35 of"   |
| <b>subsection 6.3(7)</b>  | "beneficiaries under"   | "enrolled under article 35 of"   |
| <b>the French version of subsection 6.3(11)</b>   | "l'ensemble des employeurs admissibles peuvent demander"                                | "l'ensemble des employeurs admissibles peut demander"                                      |
| <b>the English version of subsection 24(2)</b>  | "referred to in subsection 164(4.1) of the federal Act"                                 | "referred to in subsection 164(4.1) of the federal Act,"                                   |
| <b>the English version of subsection 44(2)</b>  | "(7) and (8),"  | "(7) and (8)"  |
| <b>the English version of subsection 56(12.1)</b>   | "that applies for the purposes of this Act as it applies for the purposes of this Act," | "as it applies for the purposes of this Act"   |