

Chapter 4

AN ACT TO AMEND THE INCOME TAX ACT

(Assented to March 19, 2013)

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

1. This Act amends the *Income Tax Act*.

2. (1) The definition "cohabiting spouse" in subsection 3.1(1) is amended by adding "or common-law partner" after "spouse" wherever it appears and "or common-law partnership" after "their marriage".

(2) Paragraph (c) of the definition of "qualified dependant" in subsection 3.1(1) is amended by adding "or common-law partner" after "spouse".

3. (1) Subsection 24(1) is amended by striking out "(2)," and substituting "(2), (2.01),".

(2) The reference to subsection 164(2.01) of the federal Act in subsection 24(1) of the *Income Tax Act*, as enacted by subsection (1), applies in respect of the 2013 and subsequent taxation years.