

TOBACCO ACT

R-032-2015

Registered with the Registrar of Regulations

2015-11-17

TOBACCO TAX REGULATIONS, amendment

The Commissioner, on the recommendation of the Minister, under section 29 of the *Tobacco Tax Act* and every enabling power, makes the annexed amendment to the *Tobacco Tax Regulations*.

1. **These regulations amend the *Tobacco Tax Regulations*.**
2. **Subsection 3(3) and paragraph 3(3)(a) are amended by striking out “the Territories” wherever it appears and substituting “Nunavut”.**
3. (1) **The English version of subsection 4(3) is amended by striking out “Notwithstanding” and substituting “Despite”.**

(2) **Subsection 4(3) is amended by striking out “Government of the Northwest Territories” and substituting “Government of Nunavut”.**

(3) **Subsection 4(6) is amended by striking out “Government of the Northwest Territories” and substituting “Government of Nunavut”.**
4. **Section 5 is repealed.**
5. **Subsections 13(3) and (4) are repealed.**
6. **Form 1 is amended by**
 - (a) **striking out “GOVERNMENT OF THE NORTHWEST TERRITORIES” and substituting “GOVERNMENT OF NUNAVUT”;**
 - (b) **striking out “Minister, Government of the Northwest Territories, Yellowknife, N.W.T. X1A 2L9” and substituting “Department of Finance, Government of Nunavut, P.O. Box 2260, Iqaluit, Nunavut, X0A 0H0”;** **and**
 - (c) **striking out “Do you, in the Northwest Territories,” and substituting “Do you, in Nunavut,”.**
7. **Form 2 is amended by**
 - (a) **striking out “GOVERNMENT OF THE NORTHWEST TERRITORIES” and substituting “GOVERNMENT OF NUNAVUT”;**
 - (b) **striking out “Minister, Government of the Northwest Territories, Yellowknife, N.W.T. X1A 2L9” and substituting “Department of Finance, Government of Nunavut, P.O. Box 2260, Iqaluit, Nunavut, X0A 0H0”;**
 - (c) **striking out “Do you, in the Northwest Territories,” and substituting “Do you, in Nunavut,”;** **and**
 - (d) **striking out “export tobacco from the Northwest Territories” and substituting “export tobacco from Nunavut”.**

8. **These regulations come into force on April 1, 2016.**