

**PETROLEUM PRODUCTS TAX ACT**  
R-008-2012  
Registered with the Registrar of Regulations  
2012-05-01

**TAXE REBATE REGULATIONS, amendment**

The Minister, under section 23 of the *Petroleum Products Tax Act* and every enabling power, makes the annexed amendment to the *Tax Rebate Regulations*, registered as regulation numbered R-012-2006.

- 1. The *Tax Rebate Regulations*, registered as regulation numbered R-012-2006, are amended by these regulations.**
- 2. Subsection 1(1) is amended by striking out “*Canada Mining Regulations*” in the definitions “mine site” and “mineral exploration” and substituting “*Northwest Territories and Nunavut Mining Regulations*” in each case.**
- 3. Section 4 is amended by striking out “*Canada Mining Regulations*” and substituting “*Northwest Territories and Nunavut Mining Regulations*”.**
- 4. Section 5 is amended by striking out “engages in mine development” and substituting “engages in a particular mine development” and by striking out “for the purposes of mine development” and substituting “for the purposes of that mine development”.**
- 5. The following is added after subsection 7(2):**
  - (3) Despite subsection (1), an applicant referred to in section 5 is eligible for a tax rebate not exceeding the lesser of
    - (a) the maximum amount as determined in the development partnership agreement; or
    - (b) the percentage of petroleum products tax paid specified in the development partnership agreement.
- 6. The following is added after subsection 8(4):**
  - (4.1) Despite subsection (4), an application made by a person referred to in section 5 must be submitted on or before March 31 in respect of eligible petroleum products purchased in or brought into Nunavut in the preceding year.