

INCOME TAX ACT

R-029-2009

Registered with the Registrar of Regulations

2009-07-31

BUSINESS TRAINING TAX CREDIT REGULATIONS

The Commissioner, on the recommendation of the Minister of Finance, under section 33 of the *Income Tax Act*, makes the annexed *Business Training Tax Credit Regulations*.

Interpretation

1. (1) In these regulations,

“application” means an application for a business training tax credit and includes any other material submitted in support of the application; (*demande*)

“business training tax credit certificate” means a business training tax credit certificate issued under subsection 6.3(4) of the Act; (*certificat de crédit d’impôt pour la formation du personnel des entreprises*)

“contact information” in respect of an applicant means

- (a) the applicant’s full business name and, in the case of a partnership, the full names of all the partners,
- (b) any operating name or trade name under which the applicant is carrying on business,
- (c) the applicant’s registration number under the *Business Corporations Act* or the *Partnership Act*,
- (d) the applicant’s registered business address,
- (e) the address of the applicant’s primary place of business in Nunavut, if different from the registered business address,
- (f) the applicant’s business telephone number, and
- (g) the applicant’s fax number and email address, if any; (*coordonnées*)

“Deputy Minister” means the Deputy Minister of Finance. (*sous-ministre*)

(2) Any term defined in subsection 6.3(1) of the Act has the same meaning in these regulations.

Application for Business Training Tax Certificate

2. An application for a business training tax credit certificate must be in a form approved by the Deputy Minister and must include the following information:

- (a) the applicant’s contact information;
- (b) the legal form of the applicant’s business;
- (c) in the case of an individual, the applicant’s date of birth and social insurance number;
- (d) the start date of the applicant’s taxation year;
- (e) the applicant’s business number and payroll tax registration number;
- (f) the name, title and telephone number of an individual who will be responsible for the application;
- (g) a description of the business training that is to be provided to each eligible employee, including the method by which and the place where it will be provided;
- (h) a description of how the business training is relevant to the duties performed or expected to be performed by each eligible employee;
- (i) the dates on which the business training will start and end;
- (j) a detailed description of all the expected direct costs of the business training;
- (k) the full name, address and telephone number of the person or persons who will be providing the business training;

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- (l) the full name and social insurance number of each eligible employee who is to receive the business training;
- (m) the identity of each of those eligible employees who is a beneficiary under the Nunavut Land Claim Agreement and his or her enrolment number;
- (n) in the case of a corporation, a copy of a certificate of compliance indicating it is in compliance with the *Business Corporations Act*;
- (o) the amount of any financial assistance, including a grant, subsidy or forgivable loan, received by the applicant from a government, municipality or other public body in respect of the business training;
- (p) a consent to the conduct of inquiries by the Government of Nunavut, and the release to it of personal information, necessary to verify the eligibility of the applicant;
- (q) a declaration that the information in the application is true and that the applicant meets all the criteria for entitlement to the business tax credit under section 6.3 of the Act.

3. (1) An application must be submitted so that it is postmarked, or received by the Deputy Minister, before the following deadline:

- (a) January 15 for business training that will take place between April 1 and August 31 of the same year;
- (b) June 15 for business training that will take place between September 1 and December 31 of the same year;
- (c) October 15 for business training that will take place between January 1 and March 31 of the following year.

(2) An application may be submitted by post, delivery or by electronic means by email or via the website for the Department of Finance.

(3) Despite subsection (1), the deadline for submission of an application for business training that takes place before December 31, 2009 is October 15, 2009.

4. (1) An applicant who becomes aware that information provided in its application has changed shall, before the date when business training will start, inform the Deputy Minister in writing of the change.

(2) If the Deputy Minister determines and notifies the applicant that the change is material, the applicant shall submit an amended application.

Issuance of Business Training Tax Certificate

5. (1) The Deputy Minister may refuse to issue a business training tax credit certificate if satisfied that

- (a) the applicant is not entitled to a business training tax credit under these regulations or section 6.3 of the Act; or
- (b) the applicant is not in compliance with an enactment of Nunavut or Canada at the time when the business training is to be provided.

(2) If an application is incomplete, the Deputy Minister may refuse to accept it or may put it on hold until it is complete.

6. (1) The Deputy Minister must issue a business training tax credit certificate if satisfied that the applicant is entitled to a business training tax credit under these regulations and section 6.3 of the Act.

(2) The business training tax credit certificate must be in a form approved by the Deputy Minister.

(3) The Deputy Minister may authorize any person under the jurisdiction of the Deputy Minister to issue business training tax credit certificates.

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(4) The Deputy Minister may, before the date when business training will start, issue an amended business training tax credit certificate that incorporates changes submitted in an amended application submitted under section 4.

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