

Royal Gazette

Part II Regulations under the Regulations Act

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Contents

Act	Reg. No.	Page
Conservation Easements Act		
Designation of Eligible Bodies Regulations—amendment	435/2007	1078
Education Act		
Proclamation of amendments to Act, S. 11, S.N.S. 2005, c. 16	443/2007	1093
Financial Measures (2007) Act		
Proclamation, S. 44(1), S.N.S. 2007, c. 9—S. 24	440/2007	1084
Health Services and Insurance Act		
Family Pharmacare Program Regulations	446/2007	1097
Income Tax Act		
Digital Media Tax Credit Regulations	441/2007	1085
Motor Vehicle Act		
Schedule of Fees for Documents and Services—amendment	442/2007	1092
Natural Products Act		
Chicken Farmers of Nova Scotia Regulations—amendment	439/2007	1083
Off-highway Vehicles Act		
Off-highway Vehicles Fees Regulations—amendment	436/2007	1078
Petroleum Products Pricing Act		
Prescribed Petroleum Products Prices	438/2007	1081
Prescribed Petroleum Products Prices	445/2007	1095
Property Valuation Services Corporation Act		
Proclamation, S. 55, S.N.S. 2006, c. 19—S. 19, 25 to 27 and 40 to 54	434/2007	1077

Royal Gazette Extraordinary

Proclamation summoning the General Assembly to meet on November 22, 2007	444/2007	1094
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Securities Act

Proclamation of amendments to Act, S. 65, S.N.S. 2006, c. 46–S. 55 (S. 146A–146N only)	437/2007	1079
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In force date of regulations: As of March 4, 2005*, the date a regulation comes into force is determined by subsection 3(6) of the *Regulations Act*. The date a regulation is made, the date a regulation is approved, the date a regulation is filed and any date specified in a regulation are important to determine when the regulation is in force.

*Date that subsections 3(6) and (7) and Sections 11 and 13 of the *Regulations Act* and amendments to the *Regulations Act* made by Chapter 46 of the Acts of 2004 were proclaimed in force.

N.S. Reg. 434/2007

Made: November 13, 2007

Filed: November 14, 2007

Proclamation, S. 55, S.N.S. 2006, c. 19

Order in Council 2007-588 dated November 13, 2007

Proclamation made by the Governor in Council

pursuant to Section 55 of the

Property Valuation Services Corporation Act

The Governor in Council on the report and recommendation of the Minister of Service Nova Scotia and Municipal Relations dated October 9, 2007, and pursuant to Section 55 of Chapter 19 of the Acts of 2006, the *Property Valuation Services Corporation Act*, and subsection (7) of Section 3 of Chapter 235 of the Revised Statutes, 1989, the *Interpretation Act*, is pleased to order and declare by proclamation that Sections 19, 25 to 27, and 40 to 54 of Chapter 19 of the Acts of 2006, the *Property Valuation Services Corporation Act*, do come into force on and not before April 1, 2008.

PROVINCE OF NOVA SCOTIA

sgd: Mayann Francis

G/S

ELIZABETH THE SECOND, by the Grace of God,
of the United Kingdom, Canada and Her Other
Realms and Territories, Queen, Head of the
Commonwealth, Defender of the Faith.

TO ALL TO WHOM THESE PRESENTS SHALL COME, OR WHOM THE SAME MAY IN ANY WISE
CONCERN,

GREETING:

A PROCLAMATION

WHEREAS in and by Section 55 of Chapter 19 of the Acts of 2006, the *Property Valuation Services Corporation Act*, it is enacted as follows:

- 55** This Act comes into force on such day as the Governor in Council orders and declares by proclamation.

AND WHEREAS it is deemed expedient that Sections 19, 25 to 27, and 40 to 54 of Chapter 19 of the Acts of 2006, the *Property Valuation Services Corporation Act*, do come into force on and not before April 1, 2008;

NOW KNOW YE THAT WE, by and with the advice of the Executive Council of Nova Scotia, do by this Our Proclamation order and declare that Sections 19, 25 to 27, and 40 to 54 of Chapter 19 of the Acts of 2006, the *Property Valuation Services Corporation Act*, do come into force on and not before April 1, 2008, of which all persons concerned are to take notice and govern themselves accordingly.

IN TESTIMONY WHEREOF We have caused these
our Letters to be made Patent and the
Great Seal of Nova Scotia to be
hereunto affixed.

WITNESS, Our Trusty and Well Beloved Her Honour
the Honourable Mayann E. Francis, Lieutenant
Governor of the Province of Nova Scotia.

AT Our Government House in the Halifax Regional Municipality, this 13th day of November in the year of Our Lord two thousand and seven and in the fifty-sixth year of Our Reign.

BY COMMAND:

sgd: Cecil P. Clarke
Provincial Secretary
Minister of Justice and Attorney General

N.S. Reg. 435/2007

Made: November 13, 2007

Filed: November 14, 2007

Designation of Eligible Bodies Regulations

Order in Council 2007-589 dated November 13, 2007
Amendment to regulations made by the Governor in Council
pursuant to Section 16 of the *Conservation Easements Act*

The Governor in Council on the report and recommendation of the Minister of Natural Resources dated October 18, 2007, and pursuant to Section 16 of Chapter 28 of the Acts of 2001, the *Conservation Easements Act*, is pleased, effective on and after November 13, 2007, to amend Schedule "A" to the *Designation of Eligible Bodies Regulations*, N.S. Reg. 12/2002, made by the Governor in Council by Order in Council 2002-32 dated February 1, 2002, by adding "Archaeological Land Trust of Nova Scotia Society" immediately before "Ecology Action Centre" in the list of eligible bodies.

N.S. Reg. 436/2007

Made: November 13, 2007

Filed: November 14, 2007

Off-highway Vehicles Fees Regulations

Order in Council 2007-590 dated November 13, 2007
Amendment to regulations made by the Governor in Council
pursuant to Section 25 of the
Off-highway Vehicles Act

The Governor in Council on the report and recommendation of the Minister of Natural Resources dated October 25, 2007, and upon notice of a fee increase having been presented to the Clerk of Assembly in accordance with Section 4 of Chapter 8 of the Acts of 2007, the *Fees Act*, and pursuant to Section 25 of Chapter 323 of the Revised Statutes of Nova Scotia, 1989, the *Off-highway Vehicles Act*, is pleased to amend the *Off-highway Vehicles Fee[s] Regulations*, N.S. Reg. 103/2004, made by the Governor in Council by Order in Council 2004-138 dated March 30, 2004, to adjust fees for the use of certain off-highway vehicle trails in the manner set forth in Schedule "A" attached to and forming part of the report and recommendation, effective on and after November 13, 2007.

Schedule "A"

**Amendment to the *Off-highway Vehicles Fees Regulations*
made by the Governor in Council pursuant to Section 25 of
Chapter 323 of the R.S.N.S. 1989, the *Off-highway Vehicles Act***

Subsection 3(2) of the *Off-highway Vehicles Fees Regulations*, N.S. Reg. 103/2004, made by the Governor in Council by Order in Council 2004-138 dated March 30, 2004, is repealed and the following subsection substituted:

- (2) The fees as set out in the following table are prescribed as payable to the Snowmobilers Association of Nova Scotia by operators of snow vehicles for the use of designated trail permits under the *Off-highway Vehicles Designated Trails and Trail Permit Regulations*:

Type of Trail Permit	Fee per Snow Vehicle
Full season	\$125
Full season if purchased before December 15	\$100
Full season for 3rd or subsequent snow vehicle registered to person(s) at the same residence	\$62.50
Full season for snow vehicle that was manufactured at least 10 years before the current fee year	\$62.50
3-day visitor	\$50

N.S. Reg. 437/2007

Made: November 15, 2007

Filed: November 15, 2007

Proclamation, S. 65, S.N.S. 2006, c. 46

Order in Council 2007-598 dated November 15, 2007

Proclamation made by the Governor in Council
pursuant to Section 65 of

An Act to Amend Chapter 418 of the Revised Statutes, 1989, the Securities Act

The Governor in Council on the report and recommendation of the Minister of Finance dated October 31, 2007, and pursuant to Section 65 of Chapter 46 of the Acts of 2006, *An Act to Amend Chapter 418 of the Revised Statutes, 1989, the Securities Act*, and subsection (7) of Section 3 of Chapter 235 of the Revised Statutes, 1989, the *Interpretation Act*, is pleased to order and declare by proclamation that Sections 146A to 146N of Chapter 418 of the Revised Statutes, 1989, the *Securities Act*, as enacted by Section 55 of Chapter 46 of the Acts of 2006, *An Act to Amend Chapter 418 of the Revised Statutes, 1989, the Securities Act*, do come into force on and not before November 15, 2007.

PROVINCE OF NOVA SCOTIA

sgd: **Mayann Francis**

G/S

ELIZABETH THE SECOND, by the Grace of God,
of the United Kingdom, Canada and Her Other
Realms and Territories, Queen, Head of the
Commonwealth, Defender of the Faith.

TO ALL TO WHOM THESE PRESENTS SHALL COME, OR WHOM THE SAME MAY IN ANY WISE
CONCERN,

GREETING:

A PROCLAMATION

WHEREAS in and by Section 65 of Chapter 46 of the Acts of 2006, *An Act to Amend Chapter 418 of the Revised Statutes, 1989, the Securities Act*, it is enacted as follows:

- 65** This Act comes into force on such day as the Governor in Council orders and declares by proclamation.

AND WHEREAS it is deemed expedient that Sections 146A to 146N of Chapter 418 of the Revised Statutes, 1989, the *Securities Act*, as enacted by Section 55 of Chapter 46 of the Acts of 2006, *An Act to Amend Chapter 418 of the Revised Statutes, 1989, the Securities Act*, do come into force on and not before November 15, 2007;

NOW KNOW YE THAT WE, by and with the advice of the Executive Council of Nova Scotia, do by this Our Proclamation order and declare that Sections 146A to 146N of Chapter 418 of the Revised Statutes, 1989, the *Securities Act*, as enacted by Section 55 of Chapter 46 of the Acts of 2006, *An Act to Amend Chapter 418 of the Revised Statutes, 1989, the Securities Act*, do come into force on and not before November 15, 2007, of which all persons concerned are to take notice and govern themselves accordingly.

IN TESTIMONY WHEREOF We have caused these
our Letters to be made Patent and the
Great Seal of Nova Scotia to be
hereunto affixed.

WITNESS, Our Trusty and Well Beloved Her Honour
the Honourable Mayann E. Francis, Lieutenant
Governor of the Province of Nova Scotia.

AT Our Government House in the Halifax Regional
Municipality, this 15th day of November in the
year of Our Lord two thousand and seven and in
the fifty-sixth year of Our Reign.

BY COMMAND:

sgd: Murray K. Scott
Acting Provincial Secretary
Acting Minister of Justice and Attorney General

N.S. Reg. 438/2007

Made: November 15, 2007

Filed: November 19, 2007

Prescribed Petroleum Products Prices

Order dated November 15, 2007
made by the Minister of Service Nova Scotia and Municipal Relations
pursuant to Section 14 of the *Petroleum Products Pricing Act*

**In the Matter of Section 14 of Chapter 11 of the Acts of 2005
the *Petroleum Products Pricing Act***

- and -

**In the Matter of Sections 14 to 18 of the *Petroleum Products Pricing Regulations*
made by the Governor in Council
pursuant to Section 14 of the *Petroleum Products Pricing Act***

- and -

**In the Matter of an Order Prescribing Prices for Petroleum Products
made by the Minister of Service Nova Scotia and Municipal Relations
pursuant to Section 14 of the *Petroleum Products Pricing Act* and
Sections 14 to 18 of the *Petroleum Products Pricing Regulations***

Order

I, Jamie Muir, Minister of Service Nova Scotia and Municipal Relations for the Province of Nova Scotia, pursuant to Section 14 of Chapter 11 of the Acts of 2005, the *Petroleum Products Pricing Act*, and Sections 14 to 18 of the *Petroleum Products Pricing Regulations*, hereby

- (a) repeal the Order dated November 8, 2007, which prescribed prices for petroleum products in the Province effective on and after 12:01 a.m. on November 9, 2007; and
- (b) prescribe prices for petroleum products in the Province as set forth in the tables in Schedule "A".

This Order is effective on and after 12:01 a.m. on November 16, 2007.

Made at Halifax, in the Halifax Regional Municipality, Nova Scotia, on November 15, 2007.

Sgd.: *Jamie Muir*
Honourable Jamie Muir
Minister of Service Nova Scotia and Municipal Relations

Schedule "A"

**Prices Prescribed for Petroleum Products
under the *Petroleum Products Pricing Act* and the
Petroleum Products Pricing Regulations
effective on and after 12:01 a.m. on November 16, 2007**

Table 1: Benchmark Prices for Regulated Petroleum Products (cents/litre)	
Regular unleaded gasoline	61.8
Mid-grade unleaded gasoline	64.8
Premium unleaded gasoline	67.8
Ultra low-sulfur diesel oil	67.1

Table 2: Fixed Wholesale Prices, Retail Mark-ups and Retail Prices for Regulated Petroleum Products (cents/litre)									
		Retail Mark-up				Retail Price (includes all taxes)			
		Self-Service		Full-Service		Self-Service		Full-Service	
	Fixed Wholesale Price (excludes GST)	Min	Max	Min	Max	Min	Max	Min	Max
Zone 1									
Regular Unleaded	93.6	4.0	5.5	4.0	999.9	111.3	113.0	111.3	999.9
Mid-Grade Unleaded	96.6	4.0	5.5	4.0	999.9	114.7	116.4	114.7	999.9
Premium Unleaded	99.6	4.0	5.5	4.0	999.9	118.1	119.8	118.1	999.9
Ultra Low-Sulfur Diesel	92.8	4.0	5.5	4.0	999.9	110.4	112.1	110.4	999.9
Zone 2									
Regular Unleaded	94.0	4.0	5.5	4.0	999.9	111.7	113.4	111.7	999.9
Mid-Grade Unleaded	97.0	4.0	5.5	4.0	999.9	115.1	116.9	115.1	999.9
Premium Unleaded	100.0	4.0	5.5	4.0	999.9	118.6	120.3	118.6	999.9
Ultra Low-Sulfur Diesel	93.2	4.0	5.5	4.0	999.9	110.8	112.5	110.8	999.9
Zone 3									
Regular Unleaded	94.5	4.0	5.5	4.0	999.9	112.3	114.0	112.3	999.9
Mid-Grade Unleaded	97.5	4.0	5.5	4.0	999.9	115.7	117.4	115.7	999.9
Premium Unleaded	100.5	4.0	5.5	4.0	999.9	119.1	120.8	119.1	999.9
Ultra Low-Sulfur Diesel	93.7	4.0	5.5	4.0	999.9	111.4	113.1	111.4	999.9
Zone 4									
Regular Unleaded	94.5	4.0	5.5	4.0	999.9	112.3	114.0	112.3	999.9
Mid-Grade Unleaded	97.5	4.0	5.5	4.0	999.9	115.7	117.4	115.7	999.9
Premium Unleaded	100.5	4.0	5.5	4.0	999.9	119.1	120.8	119.1	999.9
Ultra Low-Sulfur Diesel	93.7	4.0	5.5	4.0	999.9	111.4	113.1	111.4	999.9
Zone 5									
Regular Unleaded	94.5	4.0	5.5	4.0	999.9	112.3	114.0	112.3	999.9
Mid-Grade Unleaded	97.5	4.0	5.5	4.0	999.9	115.7	117.4	115.7	999.9
Premium Unleaded	100.5	4.0	5.5	4.0	999.9	119.1	120.8	119.1	999.9
Ultra Low-Sulfur Diesel	93.7	4.0	5.5	4.0	999.9	111.4	113.1	111.4	999.9

Zone 6									
Regular Unleaded	95.3	4.0	5.5	4.0	999.9	113.2	114.9	113.2	999.9
Mid-Grade Unleaded	98.3	4.0	5.5	4.0	999.9	116.6	118.3	116.6	999.9
Premium Unleaded	101.3	4.0	5.5	4.0	999.9	120.0	121.8	120.0	999.9
Ultra Low-Sulfur Diesel	94.5	4.0	5.5	4.0	999.9	112.3	114.0	112.3	999.9

N.S. Reg. 439/2007

Approved: November 13, 2007

Filed: November 20, 2007

Chicken Farmers of Nova Scotia Regulations

Order dated November 13, 2007

Amendment to regulations approved by the Natural Products Marketing Council
pursuant to Sections 9 and 11 of the *Natural Products Act*

I certify that the Natural Products Marketing Council, at its meeting on November 13, 2007 carried a motion pursuant to s. 7(1) of the Chicken Marketing Plan to

approve amendments to the *Chicken Farmers of Nova Scotia Regulations*, N.S. Reg. ~~41/2006~~ [11/2005] as made by Chicken Farmers of Nova Scotia on October 16, 2007 in the manner attached as Schedule "A".

The amendment is effective on and after February 3, 2008.

Signed at Truro, in the County of Colchester, Nova Scotia on November 13, 2007.

Sgd.: *E. A. Crouse*

Elizabeth A. Crouse, P.Ag.

Acting General Manager

Natural Products Marketing Council

Schedule "A"

**Amendment to the *Chicken Farmers of Nova Scotia Regulations*
made by the ~~Governor in Council~~ [Chicken Farmers of Nova Scotia] pursuant to
Sections 9 and 11 of Chapter 308 of the
Revised Statutes of Nova Scotia, 1989,
the *Natural Products Act***

- 1 Section 14(1) of the *Chicken Farmers of Nova Scotia Regulations* N.S. Reg. [11/2005] is amended by striking out "\$1.29" and substituting "\$1.39".

N.S. Reg. 440/2007

Made: November 21, 2007

Filed: November 21, 2007

Proclamation, S. 44(1), S.N.S. 2007, c. 9

Order in Council 2007-600 dated November 21, 2007

Proclamation made by the Governor in Council

pursuant to subsection 44(1) of the

Financial Measures (2007) Act

The Governor in Council on the report and recommendation of the Minister of Finance dated November 7, 2007, pursuant to subsection (1) of Section 44 of Chapter 9 of the Acts of 2007, the *Financial Measures (2007) Act*, and subsection (7) of Section 3 of Chapter 235 of the Revised Statutes, 1989, the *Interpretation Act*, is pleased to order and declare by proclamation that Section 24 of Chapter 9 of the Acts of 2007, the *Financial Measures (2007) Act*, do come into force on and not before November 21, 2007.

PROVINCE OF NOVA SCOTIA

sgd: Mayann Francis

G/S

ELIZABETH THE SECOND, by the Grace of God,
of the United Kingdom, Canada and Her Other
Realms and Territories, Queen, Head of the
Commonwealth, Defender of the Faith.

TO ALL TO WHOM THESE PRESENTS SHALL COME, OR WHOM THE SAME MAY IN ANY WISE
CONCERN,

GREETING:

A PROCLAMATION

WHEREAS in and by subsection (1) of Section 44 of Chapter 9 of the Acts of 2007, the *Financial Measures (2007) Act*, it is enacted as follows:

- 44 (1)** This Act, except Sections 4 to 7, 13 to 19, 21, 23, 25 to 27, 29, 30, 33 to 37, 39 and 41 to 43, comes into force on such day as the Governor in Council orders and declares by proclamation.

AND WHEREAS it is deemed expedient that Section 24 of Chapter 9 of the Acts of 2007, the *Financial Measures (2007) Act*, do come into force on and not before November 21, 2007;

NOW KNOW YE THAT WE, by and with the advice of the Executive Council of Nova Scotia, do by this Our Proclamation order and declare that Section 24 of Chapter 9 of the Acts of 2007, the *Financial Measures (2007) Act*, do come into force on and not before November 21, 2007, of which all persons concerned are to take notice and govern themselves accordingly.

IN TESTIMONY WHEREOF We have caused these
our Letters to be made Patent and the
Great Seal of Nova Scotia to be
hereunto affixed.

WITNESS, Our Trusty and Well Beloved Her Honour
the Honourable Mayann E. Francis, Lieutenant
Governor of the Province of Nova Scotia.

AT Our Government House in the Halifax Regional Municipality, this 21st day of November in the year of Our Lord two thousand and seven and in the fifty-sixth year of Our Reign.

BY COMMAND:

sgd: Cecil P. Clarke
Provincial Secretary
Minister of Justice and Attorney General

N.S. Reg. 441/2007

Made: November 21, 2007

Filed: November 21, 2007

Digital Media Tax Credit Regulations

Order in Council 2007-601 dated November 21, 2007
Regulations made by the Governor in Council
pursuant to Section 47A of the *Income Tax Act*

The Governor in Council on the report and recommendation of the Minister of Finance dated November 7, 2007, and pursuant to subsection 47A(9) of Chapter 217 of the Revised Statutes of Nova Scotia, 1989, the *Income Tax Act*, is pleased to make regulations respecting the establishment and administration of a digital media tax credit in the form set forth in Schedule "A" attached to and forming part of the report and recommendation, effective on and after July 1, 2007.

Schedule "A"

**Regulations Respecting the Digital Media Tax Credit
made by the Governor in Council under Section 47A of
Chapter 217 of the Revised Statutes of
Nova Scotia, 1989, the *Income Tax Act***

Citation

1 These regulations may be cited as the *Digital Media Tax Credit Regulations*.

Definitions

2 (1) In these regulations,

- (a) "Act" means the *Income Tax Act*;
- (b) "eligible employee" means an employee of an eligible corporation who
 - (i) was resident in the Province on the last day of the calendar year immediately before the year in which their eligible salary was earned, and
 - (ii) normally reports to a permanent establishment of the eligible corporation in the Province;

- (c) “eligible remuneration” means remuneration that satisfies all the requirements in subsection 10(1);
 - (d) “government assistance” means assistance from a government or other public authority whether as a grant, subsidy, forgivable loan, deduction from tax, investment allowance or any other form of assistance, but does not include a tax credit under Section 47A of the Act;
 - (e) “interactive digital media product” means a combination of 1 or more application files and 1 or more data files, all in a digital format, that are integrated and are intended to be operated together with all of the following characteristics when they are being operated:
 - (i) their primary purpose is to educate, inform or entertain the user,
 - (ii) they achieve their primary purpose by presenting information in at least 2 of the following forms:
 - (A) text,
 - (B) sound,
 - (C) images,
 - (iii) by interacting with them, the user can choose what information is to be presented and the form and sequence in which it is to be presented;
 - (f) “marketing and distribution expenditure” means an expenditure that meets the requirements of subsection 8(1).
- (2) In Section 47A of the Act and these regulations, “eligible salaries” means salaries or wages that satisfy all the requirements in subsection 9(1).

Application for a tax credit certificate

3 An application for a tax credit certificate under subsection 47A(3) of the Act must be made no later than 30 months after the end of the taxation year in which expenditures for an eligible product were made, in a form acceptable to the Minister of Finance of the Province, or a person designated by the Minister of Finance of the Province, and must include all of the following:

- (a) statements detailing the qualifying expenditures and total expenditures for the eligible product;
- (b) proof that the eligible corporation is a legally valid, existing, taxable corporation with its corporate registration status in good standing;
- (c) a list of eligible employees, including all of the following for each employee:
 - (i) name,
 - (ii) social insurance number,
 - (iii) eligible salary,
 - (iv) occupation,

- (v) residential address,
- (vi) location of the permanent establishment of the eligible corporation to which they normally report;
- (d) for completed products, a copy of the eligible product, or for a website, a copy of all text, sound and image files comprising the website and the website address where the eligible product can be accessed;
- (e) a list of dates and geographic locations for when and where the development of the eligible product took place;
- (f) the name of the eligible product's owner and any documentation and verification requested by the Minister of Finance of the Province, or a person designated by the Minister of Finance of the Province;
- (g) a statement that the information contained in the application is true and correct, signed by an authorized officer of the eligible corporation;
- (h) any information that the Minister of Finance of the Province, or a person designated by the Minister of Finance of the Province, requires to determine the eligible corporation's compliance with the Act and these regulations.

Eligible corporation

4 A corporation must satisfy all of the following conditions to meet the definition of eligible corporation in clause 47A(1)(a) of the Act:

- (a) the corporation must be incorporated under the laws of Canada or a province of Canada and must be a taxable Canadian corporation;
- (b) the corporation must have a permanent establishment in the Province;
- (c) the corporation must not be a prescribed labour-sponsored venture capital corporation as defined in the *Income Tax Regulations* made under the *Income Tax Act* (Canada).

Eligible product

5 A product must meet all of the following conditions to meet the definition of eligible product in clause 47A(1)(c) of the Act:

- (a) the product must be an interactive digital media product;
- (b) the product must not be used primarily
 - (i) to present, promote or sell the products or services of a corporation or an organization, or
 - (ii) for interpersonal communication;
- (c) the product must not be a combination of application files and data files that is developed primarily for use as
 - (i) operating system software, or

- (ii) application software;
- (d) the product must not be capable of inciting hatred against an identifiable group, including a section of the public distinguished by colour, race, religion, sex, sexual orientation or ethnic origin;
- (e) the product must not be a product whose dominant characteristic is the undue exploitation of sex;
- (f) the product must not be pornographic in nature.

Qualifying expenditure

- 6 (1) A qualifying expenditure for an eligible product developed by an eligible corporation must be the amount determined by adding together all of the following:
- (a) eligible salaries;
 - (b) 65% of eligible remuneration;
 - (c) marketing and distribution expenditures to a maximum of \$100 000 per eligible product.
- (2) An eligible expenditure in subsection 47A(6) must be determined the same as a qualifying expenditure.

Total expenditure

- 7 (1) A total expenditure for an eligible product developed by an eligible corporation must be the amount determined by the following formula:

$$\text{OEL} + \text{MDE} - \text{GA}$$

in which

OEL is the total of all outlays, expenses, losses or replacements of capital incurred by the eligible corporation in the taxation year, except marketing and distribution expenditures, that are

- directly attributable to the production of an eligible product,
- paid to an arm's length person or entity with a permanent establishment in the Province, and
- paid by the eligible corporation in the taxation year, or no later than 60 days after the end of the taxation year;

MDE is the total of all marketing and distribution expenditures, to a maximum of \$100 000 per eligible product;

GA is the total value of government assistance.

- (2) The total expenditure must not be an amount for which the eligible corporation may claim a tax credit under Section 41 or 47 of the Act.

Marketing and distribution expenditure

- 8 (1) A marketing and distribution expenditure incurred by an eligible corporation is an expenditure that meets all of the following:

- (a) the expenditure is directly attributable to advertising or promoting an eligible product or distributing an eligible product to customers or potential customers;
 - (b) the expenditure is incurred by the eligible corporation no earlier than 24 months before the eligible product is completed and no later than 12 months after the eligible product is completed;
 - (c) the expenditure is paid by the eligible corporation in the taxation year or no later than 60 days after the end of the taxation year;
 - (d) the expenditure is not directly related to processing an order for an eligible product from a consumer or shipping an eligible product to a consumer.
- (2) For the purposes of subsection (1), a marketing and distribution expenditure incurred for the human consumption of food or beverages or the enjoyment of entertainment must be equal to 50% of the amount paid for the food, beverages or entertainment.

Eligible salaries

- 9 (1) A salary or wage paid by an eligible corporation must meet all of the following requirements to be an eligible salary:
- (a) the salary or wage must be paid to an eligible employee;
 - (b) the salary or wage must be reasonable in the circumstances;
 - (c) the salary or wage must be included in the cost of an eligible product and be directly attributable to the production of the eligible product;
 - (d) the salary or wage must be incurred by the eligible corporation in the taxation year, after June 30, 2007, and before January 1, 2013;
 - (e) the salary or wage must be paid by the eligible corporation in the taxation year or no later than 60 days after the end of the taxation year;
 - (f) the salary or wage must not include any amount determined by reference to profits or revenues;
 - (g) the salary or wage must not be an amount for which the eligible corporation may claim a tax credit under Section 41 or 47 of the Act.
- (2) An eligible salary incurred by an eligible corporation in a taxation year, but not paid before the 61st day after the end of the taxation year, may be included in eligible salaries incurred by the eligible corporation in a subsequent taxation year if the eligible salary is paid no later than 60 days after the end of the subsequent taxation year.

Eligible remuneration

- 10 (1) Remuneration paid by an eligible corporation must meet all of the following requirements to be eligible remuneration:
- (a) the remuneration must be reasonable in the circumstances;
 - (b) the remuneration must be included in the cost of an eligible product and be directly attributable to the production of the eligible product;

- (c) the remuneration must be incurred by the eligible corporation in the taxation year after June 30, 2007, and before January 1, 2013;
 - (d) the remuneration must be paid by the eligible corporation in the taxation year or no later than 60 days after the end of the taxation year;
 - (e) the remuneration must not be an amount for which the eligible corporation may claim a tax credit under Section 41 or 47 of the Act;
 - (f) the remuneration must not be a marketing and distribution expenditure;
 - (g) the remuneration must be paid to any of the following arm's length persons or entities in the circumstances described:
 - (i) an individual who is not an employee of the eligible corporation, for services rendered personally by the individual at a permanent establishment in the Province;
 - (ii) the employees of an individual described in subclause (i), for services rendered personally at a permanent establishment in the Province, if the expenditure does not exceed the salaries or wages of those employees for personally rendering those services;
 - (iii) a taxable Canadian corporation, for services rendered personally by an individual at a permanent establishment in the Province, if all the issued and outstanding shares of the capital stock of the taxable Canadian corporation are owned by the individual and the activities of the taxable Canadian corporation consist principally of providing the individual's services;
 - (iv) a taxable Canadian corporation, for services rendered personally by employees of the taxable Canadian corporation at a permanent establishment in the Province, if the expenditure does not exceed the salaries or wages of those employees for personally rendering those services;
 - (v) a partnership that is carrying on business in Canada, for services rendered personally by any of the following at a permanent establishment in the Province:
 - (A) a member of the partnership,
 - (B) employees of the partnership, if the expenditure does not exceed the salaries or wages of those employees for personally rendering those services.
- (2) Eligible remuneration incurred by an eligible corporation in a taxation year, but not paid before the 61st day after the end of the taxation year, may be included in eligible remuneration incurred by the eligible corporation in a subsequent taxation year if the eligible remuneration is paid no later than 60 days after the end of the subsequent taxation year.
- (3) In clause (1)(g), "salaries or wages" does not include any amount determined by reference to profits or revenues.

Eligible geographic area of the Province

11 The area of the Province consisting of all of the Province except the area that is within 30 km driving distance of Halifax City Hall in the Halifax Regional Municipality is prescribed as an eligible geographic area of the Province for subsection 47A(2) of the Act.

Expenditure incurred in eligible geographic area of the Province

12 An eligible corporation must use all of the following criteria to determine when an expenditure has been incurred in an eligible geographic area of the Province for subsection 47A(2) of the Act:

- (a) the eligible corporation must have a permanent establishment in the eligible geographic area of the Province;
- (b) no less than 50% of eligible salaries for the eligible product must be paid to eligible employees who normally report to a permanent establishment of the eligible corporation in the eligible geographic area of the Province.

Revocation of tax certificate

13 The Minister of Finance of the Province, or a person designated by the Minister of Finance of the Province, may revoke a tax credit certificate issued to an eligible corporation if 1 or more of the following applies:

- (a) in the opinion of the Minister of Finance of the Province, or a person designated by the Minister of Finance of the Province, the eligible corporation has not complied with any provision of the Act or these regulations;
- (b) the eligible corporation has not completed an eligible product 36 months after beginning development of the eligible product.

Records kept by eligible corporation

14 (1) An eligible corporation must keep records in the form required by the Minister of Finance of the Province, or a person designated by the Minister of Finance of the Province, and containing any information the Minister of Finance of the Province, or a person designated by the Minister of Finance of the Province, considers necessary to determine that the eligible corporation is complying with the Act and these regulations.

(2) An eligible corporation must keep the records at its head office, or at another place approved by the Minister of Finance of the Province, or a person designated by the Minister of Finance of the Province.

N.S. Reg. 442/2007

Made: November 21, 2007

Filed: November 21, 2007

Schedule of Fees for Documents and Services

Order in Council 2007-602 dated November 21, 2007
Amendment to regulations made by the Governor in Council
pursuant to subsection 302(1) of the *Motor Vehicle Act*

The Governor in Council on the report and recommendation of the Minister of Service Nova Scotia and Municipal Relations dated October 25, 2007, and upon notice of a fee increase having been presented to the Clerk of the Assembly in accordance with Section 4 of Chapter 8 of the Acts of 2007, the *Fees Act*, and pursuant to subsection 302(1) of Chapter 293 of the Revised Statutes of Nova Scotia, 1989, the *Motor Vehicle Act*, is pleased to amend the schedule of fees for documents and services, N.S. Reg. 128/2007, determined by the Governor in Council by Order in Council 2007-160 dated March 26, 2007, to include a fee for an unladen weight permit and to clarify certain terms, in the manner set forth in Schedule "A" attached to and forming part of the report and recommendation, effective on and after November 21, 2007.

Schedule "A"

**Amendment to the Schedule of Fees for Documents and Services
determined by the Governor in Council pursuant to subsection 302(1) of
Chapter 293 of the Revised Statutes of Nova Scotia, 1989,
the *Motor Vehicle Act***

The schedule of fees for documents and services, N.S. Reg. 128/2007, determined by the Governor in Council by Order in Council 2007-160 dated March 26, 2007, is amended by striking out the following items:

Temporary permit, issued by Registrar of Motor Vehicles for such purposes and for such period as may be endorsed on the permit	\$11.30
Temporary permit, issued for \$11.30 by licensed dealer for period not to exceed 30 days pending issue of number plates and/or permit as required by <i>Motor Vehicle Act</i> , for book of 20 temporary permits	\$181.50

and replacing them with the following items:

Temporary number permit, issued by Registrar of Motor Vehicles for the purposes and period endorsed on the permit	\$11.30
Book of 20 temporary number permits to be issued by a licensed dealer for up to 30 days for \$11.30 each, pending issue of number plate and permit as required by the <i>Motor Vehicle Act</i>	\$181.50
Temporary unladen weight permit	\$15.00

N.S. Reg. 443/2007

Made: November 21, 2007

Filed: November 21, 2007

Proclamation, S. 11, S.N.S. 2005, c. 16

Order in Council 2007-604 dated November 21, 2007
Proclamation made by the Governor in Council
pursuant to Section 11 of
An Act to Amend Chapter 1 of the Acts of 1995-96, the Education Act

The Governor in Council on the report and recommendation of the Minister of Education dated October 3, 2007, and pursuant to Section 11 of Chapter 16 of the Acts of 2005, *An Act to Amend Chapter 1 of the Acts of 1995-96, the Education Act*, is pleased to order and declare by proclamation that Chapter 16 of the Acts of 2005, *An Act to Amend Chapter 1 of the Acts of 1995-96, the Education Act*, do come into force on and not before November 21, 2007.

PROVINCE OF NOVA SCOTIA

sgd: Mayann Francis

G/S

ELIZABETH THE SECOND, by the Grace of God,
of the United Kingdom, Canada and Her Other
Realms and Territories, Queen, Head of the
Commonwealth, Defender of the Faith.

TO ALL TO WHOM THESE PRESENTS SHALL COME, OR WHOM THE SAME MAY IN ANY WISE
CONCERN,

GREETING:

A PROCLAMATION

WHEREAS in and by Section 11 of Chapter 16 of the Acts of 2005, *An Act to Amend Chapter 1 of the Acts of 1995-96, the Education Act*, it is enacted as follows:

- 11** This Act comes into force on such day as the Governor in Council orders and declares by proclamation.

AND WHEREAS it is deemed expedient that Chapter 16 of the Acts of 2005, *An Act to Amend Chapter 1 of the Acts of 1995-96, the Education Act*, do come into force on and not before November 21, 2007;

NOW KNOW YE THAT WE, by and with the advice of the Executive Council of Nova Scotia, do by this Our Proclamation order and declare that Chapter 16 of the Acts of 2005, *An Act to Amend Chapter 1 of the Acts of 1995-96, the Education Act*, do come into force on and not before November 21, 2007, of which all persons concerned are to take notice and govern themselves accordingly.

IN TESTIMONY WHEREOF We have caused these
our Letters to be made Patent and the
Great Seal of Nova Scotia to be
hereunto affixed.

WITNESS, Our Trusty and Well Beloved Her Honour
the Honourable Mayann E. Francis, Lieutenant
Governor of the Province of Nova Scotia.

AT Our Government House in the Halifax Regional Municipality, this 21st day of November in the year of Our Lord two thousand and seven and in the fifty-sixth year of Our Reign.

BY COMMAND:

sgd: Cecil P. Clarke
Provincial Secretary
Minister of Justice and Attorney General

N.S. Reg. 444/2007

Made: November 22, 2007

Filed: November 23, 2007

Proclamation summoning the General Assembly
to meet on November 22, 2007

PROVINCE OF NOVA SCOTIA

sgd: Mayann E. Francis

G/S

ELIZABETH THE SECOND, by the Grace of God,
of the United Kingdom, Canada and Her Other
Realms and Territories, Queen, Head of the
Commonwealth, Defender of the Faith.

TO ALL TO WHOM THESE PRESENTS SHALL COME, OR WHOM THE SAME MAY IN ANY WISE
CONCERN,

GREETING:

A PROCLAMATION

WHEREAS we have been advised by Our Executive Council that it is in the public interest that the First Session of the Sixtieth General Assembly should be prorogued this 22nd day of November, A.D., 2007, and that the Second Session of the Sixtieth General Assembly should meet on Thursday, the 22nd day of November, A.D., 2007, at two o'clock in the afternoon, for the dispatch of business:

NOW KNOW YE THAT WE, by and with the advice of Our Executive Council, have thought fit to prorogue the First Session of the Sixtieth General Assembly on the 22nd day of November, A.D., 2007, and to summon the said General Assembly and do hereby summon the said General Assembly to meet on Thursday, the 22nd day of November, A.D., 2007, at two o'clock in the afternoon, for the dispatch of business, of which all persons concerned are to take notice and govern themselves accordingly.

IN TESTIMONY WHEREOF We have caused these
our Letters to be made Patent and the
Great Seal of Nova Scotia to be
hereunto affixed.

WITNESS, Our Trusty and Well Beloved Her Honour
the Honourable Mayann E. Francis, Lieutenant
Governor of the Province of Nova Scotia.

AT Our Government House in the Halifax Regional Municipality, this 22nd day of November, in the year of Our Lord two thousand and seven and in the fifty-sixth year of Our Reign.

BY COMMAND:

sgd: Cecil P. Clarke
Provincial Secretary
Minister of Justice and Attorney General

N.S. Reg. 445/2007

Made: November 22, 2007

Filed: November 23, 2007

Prescribed Petroleum Products Prices

Order dated November 22, 2007
made by the Minister of Service Nova Scotia and Municipal Relations
pursuant to Section 14 of the *Petroleum Products Pricing Act*

**In the Matter of Section 14 of Chapter 11 of the Acts of 2005
the *Petroleum Products Pricing Act***

- and -

**In the Matter of Sections 14 to 18 of the *Petroleum Products Pricing Regulations*
made by the Governor in Council
pursuant to Section 14 of the *Petroleum Products Pricing Act***

- and -

**In the Matter of an Order Prescribing Prices for Petroleum Products
made by the Minister of Service Nova Scotia and Municipal Relations
pursuant to Section 14 of the *Petroleum Products Pricing Act* and
Sections 14 to 18 of the *Petroleum Products Pricing Regulations***

Order

I, Jamie Muir, Minister of Service Nova Scotia and Municipal Relations for the Province of Nova Scotia, pursuant to Section 14 of Chapter 11 of the Acts of 2005, the *Petroleum Products Pricing Act*, and Sections 14 to 18 of the *Petroleum Products Pricing Regulations*, hereby

- (a) repeal the Order dated November 15, 2007, which prescribed prices for petroleum products in the Province effective on and after 12:01 a.m. on November 16, 2007; and
- (b) prescribe prices for petroleum products in the Province as set forth in the tables in Schedule "A".

This Order is effective on and after 12:01 a.m. on November 23, 2007.

Made at Halifax, in the Halifax Regional Municipality, Nova Scotia, on November 22, 2007.

Sgd.: *Jamie Muir*
Honourable Jamie Muir
Minister of Service Nova Scotia and Municipal Relations

Schedule "A"

**Prices Prescribed for Petroleum Products
under the *Petroleum Products Pricing Act* and the
Petroleum Products Pricing Regulations
effective on and after 12:01 a.m. on November 23, 2007**

Regular unleaded gasoline	65.0
Mid-grade unleaded gasoline	68.0
Premium unleaded gasoline	71.0
Ultra low-sulfur diesel oil	72.2

		Retail Mark-up				Retail Price (includes all taxes)			
		Self-Service		Full-Service		Self-Service		Full-Service	
		Min	Max	Min	Max	Min	Max	Min	Max
		Fixed Wholesale Price (excludes GST)							
Zone 1									
Regular Unleaded	96.8	4.0	5.5	4.0	999.9	114.9	116.6	114.9	999.9
Mid-Grade Unleaded	99.8	4.0	5.5	4.0	999.9	118.3	120.0	118.3	999.9
Premium Unleaded	102.8	4.0	5.5	4.0	999.9	121.8	123.5	121.8	999.9
Ultra Low-Sulfur Diesel	97.9	4.0	5.5	4.0	999.9	116.2	117.9	116.2	999.9
Zone 2									
Regular Unleaded	97.2	4.0	5.5	4.0	999.9	115.4	117.1	115.4	999.9
Mid-Grade Unleaded	100.2	4.0	5.5	4.0	999.9	118.8	120.5	118.8	999.9
Premium Unleaded	103.2	4.0	5.5	4.0	999.9	122.2	123.9	122.2	999.9
Ultra Low-Sulfur Diesel	98.8	4.0	5.5	4.0	999.9	116.6	118.3	116.6	999.9
Zone 3									
Regular Unleaded	97.7	4.0	5.5	4.0	999.9	115.9	117.6	115.9	999.9
Mid-Grade Unleaded	100.7	4.0	5.5	4.0	999.9	119.4	121.1	119.4	999.9
Premium Unleaded	103.7	4.0	5.5	4.0	999.9	122.8	124.5	122.8	999.9
Ultra Low-Sulfur Diesel	98.8	4.0	5.5	4.0	999.9	117.2	118.9	117.2	999.9

Zone 4									
Regular Unleaded	97.7	4.0	5.5	4.0	999.9	115.9	117.6	115.9	999.9
Mid-Grade Unleaded	100.7	4.0	5.5	4.0	999.9	119.4	121.1	119.4	999.9
Premium Unleaded	103.7	4.0	5.5	4.0	999.9	122.8	124.5	122.8	999.9
Ultra Low-Sulfur Diesel	98.8	4.0	5.5	4.0	999.9	117.2	118.9	117.2	999.9
Zone 5									
Regular Unleaded	97.7	4.0	5.5	4.0	999.9	115.9	117.6	115.9	999.9
Mid-Grade Unleaded	100.7	4.0	5.5	4.0	999.9	119.4	121.1	119.4	999.9
Premium Unleaded	103.7	4.0	5.5	4.0	999.9	122.8	124.5	122.8	999.9
Ultra Low-Sulfur Diesel	98.8	4.0	5.5	4.0	999.9	117.2	118.9	117.2	999.9
Zone 6									
Regular Unleaded	98.5	4.0	5.5	4.0	999.9	116.9	118.6	116.9	999.9
Mid-Grade Unleaded	101.5	4.0	5.5	4.0	999.9	120.3	122.0	120.3	999.9
Premium Unleaded	104.5	4.0	5.5	4.0	999.9	123.7	125.4	123.7	999.9
Ultra Low-Sulfur Diesel	99.6	4.0	5.5	4.0	999.9	118.1	119.8	118.1	999.9

N.S. Reg 446/2007

Made: November 21, 2007

Filed: November 27, 2007

Family Pharmacare Program Regulations

Order in Council 2007-608 dated November 21, 2007

Regulations made by the Governor in Council

pursuant to subsection 17(3) of the

Health Services and Insurance Act

The Governor in Council on the report and recommendation of the Minister of Health dated October 18, 2007, and pursuant to subsection 17(3) of Chapter 197 of the Revised Statutes of Nova Scotia, 1989, the *Health Services and Insurance Act*, is pleased to make regulations respecting the Family Pharmacare Program, in the form set forth in Schedule "A" attached to and forming part of the report and recommendation, effective on and after March 1, 2008.

Schedule "A"

**Regulations Respecting the Family Pharmacare Program
made under subsection 17(3) of Chapter 197
of the Revised Statutes of Nova Scotia, 1989,
the *Health Services and Insurance Act***

Citation

1 These regulations may be cited as the *Family Pharmacare Program Regulations*.

Definitions

2 In these regulations,

- (a) "Act" means the *Health Services and Insurance Act*;
- (b) "adjusted annual family income" means a family unit's annual income as adjusted in accordance with Section 9;

- (c) “adult” means a resident who is 18 years of age or older;
- (d) “annual family deductible” means the deductible that a family unit must pay for coverage under the Program under Section 10;
- (e) “common law relationship” means when 2 individuals have cohabited in a conjugal relationship for at least 2 years;
- (f) “coverage year” means April 1 to March 31 of the following year;
- (g) “dependent child” means a child or legal ward of an adult who is
 - (i) younger than 18 years of age,
 - (ii) supported by an adult, and
 - (iii) not married or living in a marriage-like relationship;
- (h) “family unit” means a resident or group of residents who form 1 of the categories of family units set out in Section 3;
- (i) “insured prescription drugs” means the drugs, appliances and services to which a resident is entitled to coverage for under the Program as determined by the Minister;
- (j) “maximum annual family unit copayment” means the maximum amount a family unit must pay annually as copayments under Section 11;
- (k) “participating pharmacy” means a participating pharmacy as defined in the regulations respecting the Insured Prescription Drug Plan made under the Act;
- (l) “Program” means the Family Pharmacare Program, a program under the Insured Prescription Drug Plan that provides pharmacare coverage to uninsured or underinsured families;
- (m) “registrant” means a resident who is registered in the Program;
- (n) “resident” means a resident as defined in subclause 1(m)(i) of the regulations respecting hospital insurance made under the Act;
- (o) “spouse” means a person who is married to or living in a common law relationship with an adult, and includes a person of the same sex as the adult.

Categories of family units

3 The following are the categories of family units:

- (a) a single adult;
- (b) an adult and a spouse;
- (c) an adult and all their dependent children;
- (d) an adult, a spouse, and all their dependent children.

Program coverage

4 (1) Coverage under the Program is available to all residents other than residents who are excluded under subsection (2).

- (2) A member of a family unit is not eligible for coverage under the Program if any of the following apply to the member:
- (a) they are registered in the Seniors' Pharmacare Program under the *Seniors' Pharmacare [Program] Regulations* made under the Act;
 - (b) they are entitled to benefits under Item 15 of Section 3 of the regulations respecting the Insured Prescription Drug Plan;
 - (c) they are enrolled in any of the following programs administered by the Department of Health:
 - (i) the Nova Scotia Diabetes Assistance Program,
 - (ii) the Under 65 Long Term Care Pharmacare Program;
 - (d) they are receiving drug coverage under the *Employment Support and Income Assistance Act*;
 - (e) they are receiving drug coverage under the Low Income Pharmacare Program for Children under the Act.
- (3) A registrant may continue to receive benefits under any of the following programs administered by the Department of Health:
- (a) the Exception Drug Fund;
 - (b) the Drug Assistance for Cancer Patients Program;
 - (c) any special funding provided for specific diseases.

Proof of eligibility for Program

- 5 (1) To establish eligibility for the Program, each member of a family unit must provide proof of all of the following:
- (a) a valid Nova Scotia health card;
 - (b) except as provided in subsection (2), a valid Social Insurance Number;
 - (c) if the member was a resident within the immediately previous 2 years, the most recent Income Tax Notice of Assessment from the Canada Revenue Agency;
 - (d) complete family unit information as required by the Minister.
- (2) Proof of a Social Insurance Number is not mandatory for a dependent child, and 1 adult Social Insurance Number for a family unit is adequate if a spouse does not possess a Social Insurance Number.
- (3) Each member of a family unit must agree that the Department of Health may verify any income information provided under clause (1)(c) through the Canada Revenue Agency.

Insurance of last resort

- 6 Coverage under the Program is insurance of last resort and amounts must not be paid under these regulations and the Program for insured prescription drugs supplied to any resident to whom or for whom

a benefit in respect of those insured prescription drugs has been paid or would be payable if claimed under any contract or plan of insurance that applies to that resident.

Registration in Program

- 7 (1) A family unit may apply for coverage under the Program at any time.
- (2) A family unit must renew its annual coverage on or before April 1 of each year.
- (3) An individual may only be registered in 1 family unit at any given time.

Age of dependent child

- 8 A dependent child's age is their age as of April 1 or their age as of the first day of the month in which registration under the Program is applied for.

Adjusted annual family income calculation

- 9 A family unit's adjusted annual family income is determined by using the gross family income reported on line 150 of the Canada Revenue Agency's Notice of Assessment minus \$3000 for 1 spouse and \$3000 for each dependent child.

Annual family deductible

- 10 (1) A family unit must pay an annual family deductible based on the family unit's annual adjusted family income and calculated in accordance with the following table:

Adjusted Annual Family Income Range	Deductible	
	Maximum Annual Family Deductible as a Percentage of Adjusted Annual Family Income	Amount of Annual Family Deductible
Less than \$10 000	1.0%	\$0 to \$100
\$10 000 to <\$15 000	1.0%	\$100 to \$150
\$15 000 to <\$17 000	1.5%	\$225 to \$255
\$17 000 to <\$20 000	2.0%	\$340 to \$400
\$20 000 to <\$25 000	2.5%	\$500 to \$625
\$25 000 to <\$30 000	3.0%	\$750 to \$900
\$30 000 to <\$35 000	3.5%	\$1050 to \$1225
\$35 000 to <\$40 000	4.0%	\$1400 to \$1600
\$40 000 to <\$45 000	4.5%	\$1800 to \$2025
\$45 000 to <\$50 000	5.0%	\$2250 to \$2500
\$50 000 to <\$52 000	5.5%	\$2750 to \$2860
\$52 000 to <\$54 000	6.0%	\$3120 to \$3240
\$54 000 to <\$55 000	6.5%	\$3510 to \$3575
\$55 000 to <\$57 000	7.0%	\$3850 to \$3990
\$57 000 to <\$58 000	7.5%	\$4275 to \$4350
\$58 000 to <\$60 000	8.0%	\$4640 to \$4800
\$60 000 to <\$61 000	8.5%	\$5100 to \$5185
\$61 000 to <\$63 000	9.0%	\$5490 to \$5670
\$63 000 to <\$65 000	9.5%	\$5985 to \$6175
\$65 000 to <\$67 000	10.0%	\$6500 to \$6700
\$67 000 to <\$68 000	10.5%	\$7035 to \$7140
\$68 000 to <\$70 000	11.0%	\$7480 to \$7700
\$70 000 to <\$71 000	11.5%	\$8050 to \$8165
\$71 000 to <\$73 000	12.0%	\$8520 to \$8760

\$73 000 to <\$75 000	12.5%	\$9125 to \$9375
\$75 000 to <\$77 000	13.0%	\$9750 to \$10 010
\$77 000 to <\$78 000	13.5%	\$10 395 to \$10 530
\$78 000 to <\$80 000	14.0%	\$10 920 to \$11 200
\$80 000 to <\$81 000	14.5%	\$11 600 to \$11 745
\$81 000 to <\$83 000	15.0%	\$12 150 to \$12 450
\$83 000 to <\$85 000	15.5%	\$12 865 to \$13 175
\$85 000 to <\$87 000	16.0%	\$13 600 to \$13 920
\$87 000 to <\$88 000	16.5%	\$14 355 to \$14 520
\$88 000 to <\$90 000	17.0%	\$14 960 to \$15 300
\$90 000 to <\$91 000	17.5%	\$15 750 to \$15 925
\$91 000 to <\$93 000	18.0%	\$16 380 to \$16 740
\$93 000 to <\$95 000	18.5%	\$17 205 to \$17 575
\$95 000 to <\$97 000	19.0%	\$18 050 to \$18 430
\$97 000 to <\$98 000	19.5%	\$18 915 to \$19 110
\$98 000 and over	20.0%	\$19 600 and over

- (2) After the copayment calculated under Section 11 is paid, the remainder of the cost of an insured prescription drug must be applied towards a family unit’s payment of their annual family deductible and paid directly by the registrant to the participating pharmacy at the time of purchase.
- (3) Per prescription payments made towards the annual family deductible under subsection (2) must continue until the annual family deductible is paid in full.

Family unit copayment

- 11 (1) Each registrant must pay 20% of the cost of an insured prescription drug directly to the participating pharmacy at the time of purchase.
- (2) The maximum annual family unit copayment is based on the family unit’s annual adjusted family income and calculated in accordance with the following table:

Adjusted Annual Family Income Range	Maximum Annual Family Unit Copayment as a Percentage of Adjusted Annual Family Income	Maximum Annual Family Unit Copayment
Less than \$10 000	4.0%	0 to \$400
\$10 000 to <\$20 000	5.0%	\$500 to \$1000
\$20 000 to <\$30 000	6.0%	\$1200 to \$1800
\$30 000 to <\$40 000	8.0%	\$2400 to \$3200
\$40 000 to <\$50 000	9.5%	\$3800 to \$4750
\$50 000 to <\$60 000	11.0%	\$5500 to \$6600
\$60 000 to <\$70 000	12.0%	\$7200 to \$8400
\$70 000 to <\$80 000	13.0%	\$9100 to \$10 400
\$80 000 to <\$90 000	14.0%	\$11 200 to \$12 600
\$90 000 and over	15.0%	\$13 500 and over

Adjustments during coverage year

- 12 (1) The annual family deductible and maximum annual family unit copayment must not be recalculated or refunded during a coverage year because of changes in family unit size or income.
- (2) The annual family deductible and maximum annual family unit copayment must not be pro-rated for a family unit that registers in the Program part way through the coverage year.

- (3) Any amounts paid towards a family unit's annual family deductible or the maximum annual family unit copayment by a family unit that leaves the Program and re-registers in the Program during a coverage year must be counted towards the family unit's annual family deductible and maximum annual family unit copayment respectively when the family unit re-registers.

Purchases made before date of coverage

- 13 A registrant must not be reimbursed for insured prescription drugs purchased for a registrant before the date the registrant's coverage under the Program began.