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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. 87/2020**

Made: June 11, 2020

Filed: June 12, 2020

Prescribed Petroleum Products Prices

Order dated June 11, 2020  
made by the Nova Scotia Utility and Review Board  
pursuant to Section 14 of the *Petroleum Products Pricing Act*  
and Sections 16 to 19 of the *Petroleum Products Pricing Regulations*

**Order****M09752****In the matter of the *Petroleum Products Pricing Act*****- and -****In the matter of prescribing prices for petroleum products  
pursuant to Section 14 of the *Petroleum Products Pricing Act* and  
Sections 16 to 19 of the *Petroleum Products Pricing Regulations*****Before:** Stephen T. McGrath, LL.B., Member

**Whereas** the purpose of the *Petroleum Products Pricing Regulations* is to ensure just and reasonable prices for specified petroleum products taking into consideration the objectives of preserving the availability of such products in rural areas, stabilizing prices of such products and minimizing the variances in prices of such products across the Province;

**And whereas** the Nova Scotia Utility and Review Board (“Board”) considered the manner in which it would proceed to set petroleum product prices in its decision, 2006 NSUARB 108, issued on October 16, 2006;

**And whereas** the Board revised the wholesale margin effective January 4, 2013, in its decision, 2012 NSUARB 213, issued on December 12, 2012;

**And whereas** the Board revised the retail margin and the transportation allowance effective October 28, 2016, in its decision, 2016 NSUARB 168, issued on September 26, 2016;

**And whereas** the average of the average of the daily high and low reported product prices (in Canadian cents) for the period ended June 10, 2020, are:

Grade 1 Regular gasoline	39.58¢ per litre
Ultra-low-sulfur diesel oil	39.33¢ per litre

**Now therefore** the Board prescribes the benchmark prices for petroleum products to be:

Gasoline:	
Grade 1	39.58¢ per litre
Grade 2	42.58¢ per litre
Grade 3	45.58¢ per litre
Ultra-low-sulfur diesel oil	39.33¢ per litre

**And now therefore** the Board has determined, based on historical data regarding price changes and to achieve revenue neutrality, it is appropriate to apply, and the Board so orders, forward averaging corrections of:

Gasoline:	plus 1.4¢ per litre
Ultra-low-sulfur diesel oil:	nil ¢ per litre

**And now therefore** the Board prescribes the prices for petroleum products as set forth in Schedule “A” effective on and after 12:01 a.m., June 12, 2020.

Dated at Halifax, Nova Scotia, this 11th day of June, 2020.

sgd. Lisa Wallace  
Clerk of the Board

### 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 June 12, 2020**

Nova Scotia Petroleum Price Schedule								
Petroleum Prices in Cents/Litre					Self-Service Pump Prices		Full-Service Pump Prices	
					(Pump Prices includes 15% HST)			
	Base Wholesale Price	Fed. Excise Tax	Prov. Tax	Wholesale Selling Price	Min	Max	Min	Max
<b>Zone 1</b>								
Regular Unleaded	49.23	10.0	15.5	74.73	91.8	94.0	91.8	999.9
Mid-Grade Unleaded	52.23	10.0	15.5	77.73	95.3	97.4	95.3	999.9
Premium Unleaded	55.23	10.0	15.5	80.73	98.7	100.9	98.7	999.9
Ultra-Low-Sulfur Diesel	47.85	4.0	15.4	67.25	83.2	85.4	83.2	999.9
<b>Zone 2</b>								
Regular Unleaded	49.73	10.0	15.5	75.23	92.4	94.6	92.4	999.9
Mid-Grade Unleaded	52.73	10.0	15.5	78.23	95.8	98.0	95.8	999.9
Premium Unleaded	55.73	10.0	15.5	81.23	99.3	101.5	99.3	999.9
Ultra-Low-Sulfur Diesel	48.35	4.0	15.4	67.75	83.8	86.0	83.8	999.9
<b>Zone 3</b>								
Regular Unleaded	50.13	10.0	15.5	75.63	92.8	95.0	92.8	999.9
Mid-Grade Unleaded	53.13	10.0	15.5	78.63	96.3	98.5	96.3	999.9
Premium Unleaded	56.13	10.0	15.5	81.63	99.7	101.9	99.7	999.9
Ultra-Low-Sulfur Diesel	48.75	4.0	15.4	68.15	84.2	86.4	84.2	999.9
<b>Zone 4</b>								
Regular Unleaded	50.23	10.0	15.5	75.73	93.0	95.1	93.0	999.9
Mid-Grade Unleaded	53.23	10.0	15.5	78.73	96.4	98.6	96.4	999.9
Premium Unleaded	56.23	10.0	15.5	81.73	99.9	102.0	99.9	999.9
Ultra-Low-Sulfur Diesel	48.85	4.0	15.4	68.25	84.4	86.5	84.4	999.9
<b>Zone 5</b>								
Regular Unleaded	50.23	10.0	15.5	75.73	93.0	95.1	93.0	999.9
Mid-Grade Unleaded	53.23	10.0	15.5	78.73	96.4	98.6	96.4	999.9
Premium Unleaded	56.23	10.0	15.5	81.73	99.9	102.0	99.9	999.9
Ultra-Low-Sulfur Diesel	48.85	4.0	15.4	68.25	84.4	86.5	84.4	999.9
<b>Zone 6</b>								
Regular Unleaded	50.93	10.0	15.5	76.43	93.8	95.9	93.8	999.9
Mid-Grade Unleaded	53.93	10.0	15.5	79.43	97.2	99.4	97.2	999.9
Premium Unleaded	56.93	10.0	15.5	82.43	100.7	102.8	100.7	999.9
Ultra-Low-Sulfur Diesel	49.55	4.0	15.4	68.95	85.2	87.3	85.2	999.9

**N.S. Reg. 88/2020**

Made: June 16, 2020

Filed: June 16, 2020

Pension Benefits Regulations—amendment

Order in Council 2020-176 dated June 16, 2020  
Amendment to regulations made by the Governor in Council  
pursuant to Section 139 of the *Pension Benefits Act*

The Governor in Council on the report and recommendation of the Minister of Finance and Treasury Board dated May 26, 2020, and pursuant to Section 139 of Chapter 41 of the Acts of 2011, the *Pension Benefits Act*, is pleased to amend the *Pension Benefits Regulations*, N.S. Reg. 200/2015, made by the Governor in Council by Order in Council 2015-133 dated April 21, 2015, to specify that

- (a) the 2016 Agreement Respecting Multi-Jurisdictional Pension Plans ceases to have effect in the Province on June 30, 2020; and
- (b) the 2020 Agreement Respecting Multi-Jurisdictional Pension Plans comes into effect in the Province on July 1, 2020,

in the manner set forth in Schedule “A” attached to and forming part of the report and recommendation, effective on and after June 16, 2020.

**Schedule “A”**

**Amendment to the *Pension Benefits Regulations*  
made by the Governor in Council under Section 139 of Chapter 41  
of the Acts of 2011, the *Pension Benefits Act***

The *Pension Benefits Regulations*, N.S. Reg. 200/2015, made by the Governor in Council by Order in Council 2015-133 dated April 21, 2015, are amended by repealing Section 27A and substituting the following Section:

- 27A (1)** The agreement with designated jurisdictions under subsection 9(1) of the Act entitled “2016 Agreement Respecting Multi-Jurisdictional Pension Plans”, signed May 19, 2016, and effective in the Province on July 1, 2016, ceases to have effect in the Province as of June 30, 2020, except in respect of the matters referred to in Section 28 of the agreement referred to in subsection (2).
- (2)** The agreement with designated jurisdictions under subsection 9(1) of the Act entitled “2020 Agreement Respecting Multi-Jurisdictional Pension Plans”, signed by the Minister on May 5, 2020, comes into effect in the Province on July 1, 2020.

**N.S. Reg. 89/2020**

Made: June 17, 2020

Filed: June 18, 2020

Summary Offence Tickets Regulations—amendment

Order dated June 17, 2020

Amendment to regulations made by the Attorney General and Minister of Justice pursuant to Section 8 of the *Summary Proceedings Act***Order****Made under Section 8 of Chapter 450  
of the Revised Statutes of Nova Scotia, 1989,  
the *Summary Proceedings Act***

I, Mark Furey, Attorney General and Minister of Justice for the Province of Nova Scotia, pursuant to Section 8 of Chapter 450 of the Revised Statutes of Nova Scotia, 1989, the *Summary Proceedings Act*, effective on and after the date of this order, hereby

- (a) amend Schedule M-11 to the *Summary Offence Tickets Regulations*, N.S. Reg. 281/2011, made by order of the Attorney General and Minister of Justice dated October 4, 2011, to designate certain offences under the Municipality of the District of East Hants Dog Bylaw—No. P-1000 as summary offence ticket offences, in the manner set forth in the attached Schedule “A”; and
- (b) order and direct that the penalty to be entered on a summons in respect of an offence set out in amendments to the schedules to the *Summary Offence Tickets Regulations*, N.S. Reg. 281/2011, made by order of the Attorney General and Minister of Justice dated October 4, 2011, as set forth in the attached Schedule “A”, is the out-of-court settlement amount listed in the out-of-court settlement column set out opposite the description for the offence, and includes the charge provided for in, and in accordance with, Sections 8 and 9 of the Act.

Dated and made June 17, 2020, at Halifax, Halifax Regional Municipality, Province of Nova Scotia.

sgd. *Mark Furey*

Honourable Mark Furey

Attorney General and Minister of Justice

**Schedule “A”****Amendment to the *Summary Offence Tickets Regulations*  
made by the Attorney General and Minister of Justice pursuant to Section 8  
of Chapter 450 of the Revised Statutes of Nova Scotia, 1989,  
the *Summary Proceedings Act***

Schedule M-11 to the *Summary Offence Tickets Regulations*, N.S. Reg. 281/2011, made by order of the Attorney General and Minister of Justice dated October 4, 2011, is amended by repealing item 12 under the heading “Dog By-law—No. P-1000:” and substituting the following item:

12	Obstructing or hindering dog control officer in performance of their duties	13.2	\$237.50
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**N.S. Reg. 90/2020**

Made: June 18, 2020

Filed: June 19, 2020

Prescribed Petroleum Products Prices

Order dated June 18, 2020  
made by the Nova Scotia Utility and Review Board  
pursuant to Section 14 of the *Petroleum Products Pricing Act*  
and Sections 16 to 19 of the *Petroleum Products Pricing Regulations*

**Order****M09759****In the matter of the *Petroleum Products Pricing Act*****- and -****In the matter of prescribing prices for petroleum products pursuant to Section 14 of the *Petroleum Products Pricing Act* and Sections 16 to 19 of the *Petroleum Products Pricing Regulations*****Before:** Roberta J. Clarke, Q.C., Member

**Whereas** the purpose of the *Petroleum Products Pricing Regulations* is to ensure just and reasonable prices for specified petroleum products taking into consideration the objectives of preserving the availability of such products in rural areas, stabilizing prices of such products and minimizing the variances in prices of such products across the Province;

**And whereas** the Nova Scotia Utility and Review Board (“Board”) considered the manner in which it would proceed to set petroleum product prices in its decision, 2006 NSUARB 108, issued on October 16, 2006;

**And whereas** the Board revised the wholesale margin effective January 4, 2013, in its decision, 2012 NSUARB 213, issued on December 12, 2012;

**And whereas** the Board revised the retail margin and the transportation allowance effective October 28, 2016, in its decision, 2016 NSUARB 168, issued on September 26, 2016;

**And whereas** the average of the average of the daily high and low reported product prices (in Canadian cents) for the period ended June 17, 2020, are:

Grade 1 Regular gasoline	38.83¢ per litre
Ultra-low-sulfur diesel oil	40.81¢ per litre

**Now therefore** the Board prescribes the benchmark prices for petroleum products to be:

Gasoline:	
Grade 1	38.83¢ per litre
Grade 2	41.83¢ per litre
Grade 3	44.83¢ per litre
Ultra-low-sulfur diesel oil	40.81¢ per litre

**And now therefore** the Board has determined, based on historical data regarding price changes and to achieve revenue neutrality, it is appropriate to apply, and the Board so orders, forward averaging corrections of:

Gasoline:	plus 1.2¢ per litre
Ultra-low-sulfur diesel oil:	plus 0.12¢ per litre

**And now therefore** the Board prescribes the prices for petroleum products as set forth in Schedule “A” effective on and after 12:01 a.m., June 19, 2020.

Dated at Halifax, Nova Scotia, this 18th day of June, 2020.

sgd. Doreen Friis  
Clerk of the Board

### 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 June 19, 2020**

Nova Scotia Petroleum Price Schedule								
Petroleum Prices in Cents/Litre					Self-Service Pump Prices		Full-Service Pump Prices	
					(Pump Prices includes 15% HST)			
	Base Wholesale Price	Fed. Excise Tax	Prov. Tax	Wholesale Selling Price	Min	Max	Min	Max
<b>Zone 1</b>								
Regular Unleaded	48.48	10.0	15.5	73.98	90.9	93.1	90.9	999.9
Mid-Grade Unleaded	51.48	10.0	15.5	76.98	94.4	96.6	94.4	999.9
Premium Unleaded	54.48	10.0	15.5	79.98	97.8	100.0	97.8	999.9
Ultra-Low-Sulfur Diesel	49.70	4.0	15.4	69.10	85.3	87.5	85.3	999.9
<b>Zone 2</b>								
Regular Unleaded	48.98	10.0	15.5	74.48	91.5	93.7	91.5	999.9
Mid-Grade Unleaded	51.98	10.0	15.5	77.48	95.0	97.2	95.0	999.9
Premium Unleaded	54.98	10.0	15.5	80.48	98.4	100.6	98.4	999.9
Ultra-Low-Sulfur Diesel	50.20	4.0	15.4	69.60	85.9	88.1	85.9	999.9
<b>Zone 3</b>								
Regular Unleaded	49.38	10.0	15.5	74.88	92.0	94.2	92.0	999.9
Mid-Grade Unleaded	52.38	10.0	15.5	77.88	95.4	97.6	95.4	999.9
Premium Unleaded	55.38	10.0	15.5	80.88	98.9	101.1	98.9	999.9
Ultra-Low-Sulfur Diesel	50.60	4.0	15.4	70.00	86.4	88.6	86.4	999.9
<b>Zone 4</b>								
Regular Unleaded	49.48	10.0	15.5	74.98	92.1	94.3	92.1	999.9
Mid-Grade Unleaded	52.48	10.0	15.5	77.98	95.5	97.7	95.5	999.9
Premium Unleaded	55.48	10.0	15.5	80.98	99.0	101.2	99.0	999.9
Ultra-Low-Sulfur Diesel	50.70	4.0	15.4	70.10	86.5	88.7	86.5	999.9
<b>Zone 5</b>								
Regular Unleaded	49.48	10.0	15.5	74.98	92.1	94.3	92.1	999.9
Mid-Grade Unleaded	52.48	10.0	15.5	77.98	95.5	97.7	95.5	999.9
Premium Unleaded	55.48	10.0	15.5	80.98	99.0	101.2	99.0	999.9
Ultra-Low-Sulfur Diesel	50.70	4.0	15.4	70.10	86.5	88.7	86.5	999.9
<b>Zone 6</b>								
Regular Unleaded	50.18	10.0	15.5	75.68	92.9	95.1	92.9	999.9
Mid-Grade Unleaded	53.18	10.0	15.5	78.68	96.3	98.5	96.3	999.9
Premium Unleaded	56.18	10.0	15.5	81.68	99.8	102.0	99.8	999.9
Ultra-Low-Sulfur Diesel	51.40	4.0	15.4	70.80	87.3	89.5	87.3	999.9

**N.S. Reg. 91/2020**

Made: June 23, 2020

Filed: June 23, 2020

Revenue Act Regulations—amendment

Order in Council 2020-179 dated June 23, 2020  
Amendment to regulations made by the Governor in Council  
pursuant to Sections 43, 46L and 92 of the *Revenue Act*

The Governor in Council on the report and recommendation of the Minister of Finance and Treasury Board and the Minister of Service Nova Scotia and Internal Services dated June 11, 2020, and pursuant to Sections 43, 46L and 92 of the *Revenue Act*, is pleased to amend the *Revenue Act Regulations*, N.S. Reg 63/1996, made by the Governor in Council by Order in Council 96-230 dated March 29, 1996, to provide for permitting and taxation requirements for retailers and wholesalers that sell vaping products, in the manner set forth in Schedule “A” attached to and forming part of the report and recommendation, effective on and after July 1, 2020.

**Schedule “A”**

**Amendment to the *Revenue Act Regulations*  
made by the Governor in Council under Sections 43, 46L and 92  
of Chapter 17 of the Acts of 1995-96, the *Revenue Act***

- 1 (1) Clause 3B(1)(m) of the *Revenue Act Regulations*, N.S. Reg. 63/1996, made by the Governor in Council by Order in Council 96-230 dated March 29, 1996, is amended by striking out “issuing or renewing a tobacco retail vendor’s permit” and substituting “making an application for a tobacco retail vendor’s permit or a renewal of a tobacco retail vendor’s permit”.
- (2) Clause 3B(1)(n) of the regulations is amended by striking out “issuing or renewing a tobacco wholesale vendor’s permit” and substituting “making an application for a tobacco wholesale vendor’s permit or a renewal of a tobacco wholesale vendor’s permit”.
- (3) Subsection 3B(1) [of the regulations] is further amended by
  - (a) striking out the period at the end of clause (n) and substituting a semicolon; and
  - (b) adding the following clauses immediately after clause (n):
    - (o) \$124.60 for making an application for a vaping product retail vendor’s permit or renewal of a vaping product retail vendor’s permit;
    - (p) \$124.60 for making an application for a vaping product wholesale vendor’s permit or renewal of a vaping product wholesale vendor’s permit.
- 2 Subsection 71(1) of the regulations is repealed.
- 3 Subsection 72(6) of the regulations is amended by adding “, but if the place is outside the Province, this shall be at the wholesale vendor’s expense, including reimbursement of the Province for all reasonable transportation, accommodation and associated expenses the Province may incur in carrying out the inspection, audit or examination” immediately after “wholesale vendor’s permit”.
- 4 (1) The centred heading “**Imported Tobacco Stamping**” immediately before Section 77 [of the regulations] is repealed.



- (2) Section 77 of the regulations is repealed.
- 5 Clause 79(1)(a) of the regulations is amended by adding “tobacco for resale in the Province” immediately after “into the Province”.
- 6 The regulations are further amended by adding the following Part immediately after Part III:

### **Part IIIA—Vaping Product Tax**

#### **Collection and remission of tax and returns**

- 82 (1)** Every wholesale vendor shall collect and remit the tax imposed by Part IIIA of the Act in the manner set out in Sections 53 and 56 of Part IV of the Act from each retail vendor to whom the wholesale vendor sells vaping products that are intended for sale to a consumer who is required to pay tax under Part IIIA of the Act.
- (2)** Every wholesale vendor who sells vaping products shall, on or before the 20th day of each month,
- (a) deliver a return to the Commissioner in respect of the purchases, sales, manufacture and distribution of vaping products during the immediately preceding calendar month that shows all of the following:
    - (i) the quantities of vaping products sold,
    - (ii) the name and address of the vendors to whom the vaping products were sold,
    - (iii) the date of the sale of the vaping products,
    - (iv) the shipping date of the vaping products,
    - (v) the reference number of the invoice in respect of the sale of the vaping products,
    - (vi) the quantities and types of vaping products manufactured, fabricated or produced by the wholesale vendor,
    - (vii) the amount of vaping products in the possession of the wholesale vendor at the beginning of the month, the amount of vaping products purchased, imported or otherwise acquired during the month and the amount of vaping products in the possession of the wholesale vendor at the end of the month,
    - (viii) such other information or material as the Commissioner may require; and
  - (b) remit to the Commissioner, with the return required by clause (a), the tax required to be collected by the wholesale vendor during such period.
- (3)** Every retail vendor who sells vaping products shall, on or before October 15, 2020, remit the tax imposed by Part IIIA of the Act for all vaping products that are in the possession of the retail vendor on September 15, 2020.

#### **Wholesale vendor records**

- 83 (1)** Every wholesale vendor shall keep at the vendor’s principal place of business records and books of account in such form and containing such information as will enable the accurate

determination of the taxes collectable under Part IIIA of the Act.

- (2) Without restricting the generality of subsection (1), the records relating to a sale, transfer or delivery of vaping products by a wholesale vendor shall state all of the following:
  - (a) the date of the sale, transfer or delivery and the type and quantity of vaping products;
  - (b) the name and address of the retail vendor to whom the vaping products were sold, transferred or delivered;
  - (c) the invoice number and the vendor permit number held by the retail vendor to whom the vaping products were sold, transferred or delivered if that retail vendor is required to hold a permit under this Part.
- (3) Every sale, transfer or delivery of a vaping product from a wholesale vendor shall be evidenced by a serially numbered invoice which shall be given to the retail vendor to whom the vaping product is sold, transferred or delivered and a duplicate copy shall be retained by the wholesale vendor.
- (4) Every wholesale vendor shall consolidate records of all sales, transfers or deliveries of vaping products on a monthly basis and shall include in the consolidation all sales, transfers or deliveries of vaping products from outside the Province to the vendor or the vendor's purchasers in the Province.
- (5) A wholesale vendor who has a place of business within the Province may elect to produce the wholesale vendor's records for inspection, audit and examination at a place outside the Province at the wholesale vendor's expense, including reimbursement of the Province for all reasonable transportation, accommodation and associated expenses the Province may incur in carrying out the inspection, audit or examination.
- (6) A wholesale vendor who has no place of business within the Province may produce the wholesale vendor's records for inspection, audit and examination at the place specified in the application for a wholesale vendor's permit, but if the place is outside the Province, this shall be at the wholesale vendor's expense, including reimbursement of the Province for all reasonable transportation, accommodation and associated expenses the Province may incur in carrying out the inspection, audit or examination.
- (7) Every wholesale vendor shall, until written permission for their disposal is received from the Commissioner, retain every such record or book of account and every account or voucher necessary to verify the information in any such record or book of account.

#### **Retail vendor records**

- 84** (1) A retail vendor shall keep and maintain records in such form and containing sufficient information to enable the determination of the vendor's liabilities and obligations under Part IIIA of the Act and this Part.
- (2) Without restricting the generality of subsection (1), a retail vendor shall keep and maintain all of the following records:
    - (a) records in respect of the sale, transfer or delivery of vaping products;
    - (b) records that state all of the following relating to each purchase, transfer or delivery of vaping products from a wholesale vendor to the retail vendor:

- (i) the date of the purchase, transfer or delivery and the type and quantity of vaping products,
  - (ii) the name and address of the wholesale vendor from whom the vaping products were purchased, transferred or delivered,
  - (iii) the invoice number and the vendor permit number held by the wholesale vendor from whom the vaping products were purchased, transferred or delivered;
- (c) for each calendar month, the amount of vaping products in the possession of the retail vendor at the beginning of the month, the amount of vaping products purchased or otherwise acquired during the month and the amount of vaping products in the possession of the retail vendor at the end of the month;
- (d) such other information or material as the Commissioner may require.
- (3) A retail vendor shall retain the records required pursuant to this Section until the expiration of 72 months after the end of the year to which the records relate or for such other period as required by the Commissioner in writing, except that
- (a) a retail vendor may dispose of the records earlier if written permission for their disposal is given by the Commissioner;
  - (b) if a retail vendor serves a notice of objection pursuant to Section 60 of the Act or is a party to an appeal pursuant to Section 61 of the Act, the retail vendor shall retain every record that pertains to the subject-matter of the objection or appeals until the objection or any appeals are disposed of.
- (4) A retail vendor having a place of business within the Province may elect to produce the retail vendor's records for inspection, audit and examination at a place outside the Province at the retail vendor's expense, including reimbursement of the Province for all reasonable transportation, accommodation and associated expenses the Province may incur in carrying out the inspection, audit or examination.
- (5) If, in the opinion of the Commissioner, a retail vendor has failed to keep adequate records pursuant to subsection (1),
- (a) the retail vendor may be required to keep such records as the Commissioner may specify and the retail vendor shall subsequently keep the records so specified;
  - (b) the Commissioner may deem the retail vendor's records to include the records of any person that supplied or sold vaping products to the retail vendor.

### Certificates

#### Retail vendor's permit

- 85 (1) Pursuant to Section 46F of Part IIIA of the Act, the Commissioner may issue a retail vendor's permit to any person on
- (a) the application by that person to the Commissioner in the prescribed manner and form; and

- (b) that person giving the Commissioner the prescribed security for performance of that person's obligations pursuant to Part IIIA of the Act, this Part or any agreement made pursuant to Part IIIA of the Act.
- (2) A retail vendor's permit expires at the end of the 36-month period immediately following the date the retail vendor's permit is issued or renewed by the Commissioner.
- (3) The Commissioner may attach conditions or restrictions to a retail vendor's permit issued pursuant to subsection (1).
- (4) The Commissioner may refuse to issue a retail vendor's permit to, or to renew the permit of, or may cancel or suspend the permit of a person who contravenes the Act or these regulations, who breaches any agreement entered into pursuant to the Act or these regulations, who fails to comply with any condition or restriction stipulated by the Commissioner pursuant to subsection (3) or who fails to furnish security required by or pursuant to Part IV of the Act, except that, if a person who holds a retail vendor's permit is convicted of an offence under the *Criminal Code* (Canada), the *Excise Tax Act* (Canada) or the *Income Tax Act* (Canada), the Commissioner shall cancel the permit for such period of time as the Commissioner determines appropriate in the circumstances.
- (5) The Commissioner may cancel, suspend, refuse to issue or refuse to renew a retail vendor's permit in the case of a person who
- (a) is in arrears in the remission of tax;
  - (b) fails to file a return; or
  - (c) files a false return,
- with respect to any Part of the Act.
- (6) The Commissioner may refuse to issue a retail vendor's permit to an applicant or may cancel, suspend or refuse to renew a retail vendor's permit if the applicant or permit holder is not dealing at arm's length within the meaning of Section 251 of the *Income Tax Act* (Canada) with any person whose retail vendor's permit is cancelled or suspended or who is refused a retail vendor's permit.
- (7) The Commissioner may refuse to issue a retail vendor's permit to, or renew the permit of, or may cancel or suspend a permit of a person who contravenes the *Tobacco Access Act* or who is found to be in possession of
- (a) a video gaming device that is other than an approved device within the meaning of the *Video Lottery Regulations* made pursuant to the *Gaming Control Act*; or
  - (b) a video amusement device that is other than a device approved by regulations made pursuant to the *Theatres and Amusements Act*.
- (8) The Commissioner may reinstate a retail vendor's permit that has been suspended, cancelled or that ceases to be in force pursuant to this Section.
- (9) A retail vendor's permit is not transferable.
- (10) If a majority of the voting shares of a corporation are transferred pursuant to a bona fide sale,

a retail vendor's permit held by the corporation ceases to be in force.

- (11) Every person who holds a retail vendor's permit shall
- (a) keep the permit for inspection at any time at the location for which the permit has been issued; and
  - (b) in the case of a mobile vendor, keep the permit or, if the vendor has no place of business in the Province, a copy of the permit, on the vendor's person for inspection at any time.
- (12) A retail vendor's permit may not be cancelled without
- (a) prior written notice being served on the person who holds the permit, either by personal service or by mail; and
  - (b) providing the person who holds the permit with an opportunity to be heard by the Commissioner and to show cause why the permit should not be cancelled.
- (13) A notice served pursuant to subsection (12) is effective on the date the notice is served or, if served by mail, 5 days after mailing.

#### **Wholesale vendor's permit**

- 86 (1) Pursuant to Section 46G of Part IIIA of the Act, the Commissioner may issue a wholesale vendor's permit to any person on that person giving the Commissioner the prescribed security for the performance of that person's obligations pursuant to Part IIIA of the Act, this Part or any application made pursuant to Part IIIA of the Act.
- (2) A wholesale vendor's permit expires at the end of the 12-month period immediately following the date the wholesale vendor's permit is issued or renewed by the Commissioner.
- (3) The Commissioner may attach conditions or restrictions to a wholesale vendor's permit issued pursuant to subsection (1).
- (4) The Commissioner may refuse to issue a wholesale vendor's permit to, or to renew the permit of, or may cancel the permit of a person who contravenes the Act or these regulations, breaches any agreement entered into pursuant to the Act or these regulations, fails to comply with any conditions or restrictions stipulated by the Commissioner pursuant to subsection (3) or fails to furnish security required by or pursuant to Part IIIA of the Act, except that, if a person who holds a wholesale vendor's permit is convicted of an offence under the *Criminal Code* (Canada), the *Excise Tax Act* (Canada) or the *Income Tax Act* (Canada), the Commissioner shall cancel the permit for such period of time as the Commissioner determines.
- (5) The Commissioner may refuse to issue a wholesale vendor's permit to an applicant or may cancel, suspend or refuse to renew a wholesale vendor's permit if the applicant or the permit holder is not dealing at arm's length within the meaning of Section 251 of the *Income Tax Act* (Canada) with any person whose wholesale vendor's permit is cancelled or suspended or who is refused a wholesale vendor's permit.
- (6) The Commissioner may reinstate a wholesale vendor's permit that has been suspended, cancelled or that ceases to be in force pursuant to this Section.
- (7) A wholesale vendor's permit is not transferable.

- (8) If a majority of the voting shares of a corporation are transferred pursuant to a bona fide sale, a wholesale vendor's permit held by the corporation ceases to be in force.
- (9) Every person who holds a wholesale vendor's permit shall
  - (a) keep the permit for inspection at any time at that person's principal place of business in the Province;
  - (b) keep a copy of the permit for inspection at any time at every other place of business in the Province of that person; and
  - (c) in the case of a mobile vendor, keep the permit or, if the vendor has no place of business in the Province, a copy of the permit, on the vendor's person for inspection at any time.
- (10) No wholesale vendor's permit may be cancelled without
  - (a) prior written notice being served on the permit holder, either by personal service or by mail; and
  - (b) providing the permit holder with an opportunity to be heard by the Commissioner and to show cause why the permit should not be cancelled.
- (11) A notice served pursuant to subsection (10) is effective on the date the notice is served or, where the notice is served by mail, 5 days after mailing.

**Vendor's permit**

- 87** (1) Every application for a vendor's permit shall
- (a) contain the name and address of the applicant; and
  - (b) be signed by the applicant and, if the applicant is a partnership, shall be signed by one of the partners, and, if the applicant is a corporation or association, shall be signed by the president or other duly authorized officer.
- (2) Every vendor who ceases to be a wholesale vendor shall surrender the vendor's permit to the Minister within 10 days of the cessation.
- (3) Every vendor who changes the name under which the vendor carries on business or the address of the vendor's principal place of business shall immediately notify the Commissioner.
- (4) If a vendor's permit has been lost, destroyed or defaced, the wholesale vendor shall immediately advise the Commissioner of the loss, destruction or defacement and the Commissioner may issue a copy of the permit, that shall have the same force and effect as the original.
- (5) Every wholesale vendor shall imprint his permit number in a prominent place on all stationery used by him in connection with his business as a wholesale vendor.

**Sale in bulk**

- 88** (1) No person shall dispose of stock through a sale in bulk without first obtaining a certificate, in duplicate, from the Commissioner that all taxes collected or due by such person have been remitted or paid to the Minister.

- (2) Every person purchasing stock through a sale in bulk shall obtain the duplicate copy of the certificate furnished under subsection (1) from the person selling such stock, and by failing to do so, shall be responsible for payment to the Commissioner of all taxes collected or due by the person disposing of stock through a sale in bulk.

### Receivers

- 89** (1) Every person who, as assignee, liquidator, administrator, receiver, receiver-manager, trustee or other like person, other than a trustee appointed pursuant to the *Bankruptcy Act* (Canada), takes control or possession of the property of a vendor or takes control of the business of a vendor is and is deemed to be a vendor for the purposes of Part IIIA of the Act and shall, before carrying on or managing the business or before distributing the property or proceeds from the realization thereof, obtain a registration certificate from the Commissioner.
- (2) A person referred to in subsection (1) who takes control or possession of the property of a vendor or who carries on or manages the business of a vendor shall remit to the Minister all unremitted taxes collected by the vendor or that person at such time and in such manner as may be prescribed by this Part.
- (3) A person referred to in subsection (1) who takes control or possession of the property of a vendor or who carries on or manages the business of a vendor and, subject to Section 50 of Part IV of the Act,
- (a) distributes the property or proceeds from the realization thereof under that person's control or possession without having obtained the registration certificate required by subsection (1); or
- (b) distributes any unremitted taxes collected by the vendor,
- is liable to Her Majesty in right of the Province for any amount that is due and payable by the vendor to the extent of the actual value of the property or proceeds controlled, possessed or distributed by that person.

### Prohibitions

#### Maximum quantities

- 90** (1) No consumer shall purchase, agree to purchase or hold a quantity greater than
- (a) 240 ml of vaping substance; or
- (b) 5 vaping devices.
- (2) A person who holds a quantity greater than
- (a) 240 ml of vaping substance; or
- (b) 5 vaping devices,
- is deemed, in absence of evidence to the contrary, to hold the vaping substance or vaping devices for sale in the Province.
- (3) No retail vendor shall sell vaping products to a consumer in a quantity greater than
- (a) 240 ml of vaping substance; or

- (b) 5 vaping devices.

**Activities without permits****91 (1)** No person shall

- (a) import or bring into the Province vaping products for resale in the Province;
- (b) sell, hold out for sale or agree to sell vaping products for resale in the Province; or
- (c) manufacture, fabricate or produce vaping products in the Province for sale or for resale,

unless that person holds a valid wholesale vendor's permit issued pursuant to Part IIIA of the Act.

- (2) No person who holds a wholesale vendor's permit shall sell, hold out for sale or agree to sell vaping products to a person who does not hold a valid wholesale vendor's permit or retail vendor's permit.

**Procedure****Certificate or application as prima facie proof**

**92 (1)** In any prosecution for failure to pay, collect or remit the tax, the certificate of the Commissioner that tax has not been paid, collected or remitted as required by Part IIIA of the Act is prima facie proof that the tax has not been paid, collected or remitted, as required by Part IIIA of the Act.

- (2) In a prosecution brought against a vendor who is required to hold a permit pursuant to Part IIIA of the Act, the application form for a permit is prima facie proof that the person charged is a vendor and that person's return form is prima facie proof that the person collected the tax.
- (3) In a prosecution brought against a vendor who is required to hold a permit pursuant to Part IIIA of the Act, a certificate signed by the Commissioner that the person charged is a vendor who holds a permit shall be received in evidence, without proof of the signature or of the official character of the person appearing to have signed the same, and is prima facie proof of the matters contained therein.

**Forfeiture and disposal**

**93 (1)** Vaping products seized pursuant to Section 81 of Part IV of the Act shall be forfeited to Her Majesty in right of the Province and

- (a) may be disposed of by the Minister by tender to the highest bidder, if the vaping products have any value; or
  - (b) if the vaping products seized pursuant to Section 81 of Part IV of the Act have no value, the vaping products may be disposed of in the manner determined by the Minister.
- (2) If pursuant to subsection (1) the Minister sells revenue property, the proceeds of that sale remaining, after payment of all costs incurred by the Minister in seizing, impounding, holding and disposing of the revenue property, shall be paid to Her Majesty in right of the Province.