

Royal Gazette

Part II Regulations under the Regulations Act

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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. 117/2010

Made: July 22, 2010

Filed: July 26, 2010

Prescribed Petroleum Products Prices

Order dated July 22, 2010
 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**NSUARB-GAS-W-10-30****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: Kulvinder S. Dhillon, P. Eng., Member**Order**

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 prices in its decision, 2006 NSUARB 108, issued on October 16, 2006;

And whereas the average of the average of the daily high and low reported product prices (in Canadian cents) for the week ended July 21, 2010, are:

Grade 1 Regular gasoline	55.3¢ per litre
Ultra-low-sulfur diesel oil	57.2¢ per litre

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

Gasoline:	
Grade 1	55.3¢ per litre
Grade 2	58.3¢ per litre
Grade 3	61.3¢ per litre
Ultra-low-sulfur diesel oil	57.2¢ 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:	0.5¢ per litre
Ultra-low-sulfur diesel oil:	nil

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., July 23, 2010.

Dated at Halifax, Nova Scotia, this 22nd day of July, 2010.

Sgd: *Elaine Wagner*
 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 July 23, 2010**

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
Zone 1								
Regular Unleaded	62.1	10.0	15.5	87.6	105.3	107.1	105.3	999.9
Mid-Grade Unleaded	65.1	10.0	15.5	90.6	108.8	110.5	108.8	999.9
Premium Unleaded	68.1	10.0	15.5	93.6	112.2	114.0	112.2	999.9
Ultra-Low-Sulfur Diesel	63.5	4.0	15.4	82.9	99.9	101.7	99.9	999.9
Zone 2								
Regular Unleaded	62.5	10.0	15.5	88.0	105.8	107.5	105.8	999.9
Mid-Grade Unleaded	65.5	10.0	15.5	91.0	109.3	111.0	109.3	999.9
Premium Unleaded	68.5	10.0	15.5	94.0	112.7	114.4	112.7	999.9
Ultra-Low-Sulfur Diesel	63.9	4.0	15.4	83.3	100.4	102.1	100.4	999.9
Zone 3								
Regular Unleaded	63.0	10.0	15.5	88.5	106.4	108.1	106.4	999.9
Mid-Grade Unleaded	66.0	10.0	15.5	91.5	109.8	111.6	109.8	999.9
Premium Unleaded	69.0	10.0	15.5	94.5	113.3	115.0	113.3	999.9
Ultra-Low-Sulfur Diesel	64.4	4.0	15.4	83.8	101.0	102.7	101.0	999.9
Zone 4								
Regular Unleaded	63.0	10.0	15.5	88.5	106.4	108.1	106.4	999.9
Mid-Grade Unleaded	66.0	10.0	15.5	91.5	109.8	111.6	109.8	999.9
Premium Unleaded	69.0	10.0	15.5	94.5	113.3	115.0	113.3	999.9
Ultra-Low-Sulfur Diesel	64.4	4.0	15.4	83.8	101.0	102.7	101.0	999.9
Zone 5								
Regular Unleaded	63.0	10.0	15.5	88.5	106.4	108.1	106.4	999.9
Mid-Grade Unleaded	66.0	10.0	15.5	91.5	109.8	111.6	109.8	999.9
Premium Unleaded	69.0	10.0	15.5	94.5	113.3	115.0	113.3	999.9
Ultra-Low-Sulfur Diesel	64.4	4.0	15.4	83.8	101.0	102.7	101.0	999.9
Zone 6								
Regular Unleaded	63.8	10.0	15.5	89.3	107.3	109.0	107.3	999.9
Mid-Grade Unleaded	66.8	10.0	15.5	92.3	110.7	112.5	110.7	999.9
Premium Unleaded	69.8	10.0	15.5	95.3	114.2	115.9	114.2	999.9
Ultra-Low-Sulfur Diesel	65.2	4.0	15.4	84.6	101.9	103.6	101.9	999.9

N.S. Reg. 118/2010

Made: July 29, 2010

Filed: July 30, 2010

Prescribed Petroleum Products Prices

Order dated July 29, 2010
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**NSUARB-GAS-W-10-31****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: Murray E. Doehler, CA, P.Eng., Member**Order**

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 prices in its decision, 2006 NSUARB 108, issued on October 16, 2006;

And whereas the average of the average of the daily high and low reported product prices (in Canadian cents) for the week ended July 28, 2010, are:

Grade 1 Regular gasoline	55.7¢ per litre
Ultra-low-sulfur diesel oil	56.8¢ per litre

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

Gasoline:	
Grade 1	55.7¢ per litre
Grade 2	58.7¢ per litre
Grade 3	61.7¢ per litre
Ultra-low-sulfur diesel oil	56.8¢ 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 0.1¢ per litre
Ultra-low-sulfur diesel oil:	minus 0.5¢ 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., July 30, 2010.

Dated at Halifax, Nova Scotia, this 29th day of July, 2010.

Sgd: *Elaine Wagner*
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 July 30, 2010**

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
Zone 1								
Regular Unleaded	62.1	10.0	15.5	87.6	105.3	107.1	105.3	999.9
Mid-Grade Unleaded	65.1	10.0	15.5	90.6	108.8	110.5	108.8	999.9
Premium Unleaded	68.1	10.0	15.5	93.6	112.2	114.0	112.2	999.9
Ultra-Low-Sulfur Diesel	62.6	4.0	15.4	82.0	98.9	100.6	98.9	999.9
Zone 2								
Regular Unleaded	62.5	10.0	15.5	88.0	105.8	107.5	105.8	999.9
Mid-Grade Unleaded	65.5	10.0	15.5	91.0	109.3	111.0	109.3	999.9
Premium Unleaded	68.5	10.0	15.5	94.0	112.7	114.4	112.7	999.9
Ultra-Low-Sulfur Diesel	63.0	4.0	15.4	82.4	99.4	101.1	99.4	999.9
Zone 3								
Regular Unleaded	63.0	10.0	15.5	88.5	106.4	108.1	106.4	999.9
Mid-Grade Unleaded	66.0	10.0	15.5	91.5	109.8	111.6	109.8	999.9
Premium Unleaded	69.0	10.0	15.5	94.5	113.3	115.0	113.3	999.9
Ultra-Low-Sulfur Diesel	63.5	4.0	15.4	82.9	99.9	101.7	99.9	999.9
Zone 4								
Regular Unleaded	63.0	10.0	15.5	88.5	106.4	108.1	106.4	999.9
Mid-Grade Unleaded	66.0	10.0	15.5	91.5	109.8	111.6	109.8	999.9
Premium Unleaded	69.0	10.0	15.5	94.5	113.3	115.0	113.3	999.9
Ultra-Low-Sulfur Diesel	63.5	4.0	15.4	82.9	99.9	101.7	99.9	999.9
Zone 5								
Regular Unleaded	63.0	10.0	15.5	88.5	106.4	108.1	106.4	999.9
Mid-Grade Unleaded	66.0	10.0	15.5	91.5	109.8	111.6	109.8	999.9
Premium Unleaded	69.0	10.0	15.5	94.5	113.3	115.0	113.3	999.9
Ultra-Low-Sulfur Diesel	63.5	4.0	15.4	82.9	99.9	101.7	99.9	999.9
Zone 6								
Regular Unleaded	63.8	10.0	15.5	89.3	107.3	109.0	107.3	999.9
Mid-Grade Unleaded	66.8	10.0	15.5	92.3	110.7	112.5	110.7	999.9
Premium Unleaded	69.8	10.0	15.5	95.3	114.2	115.9	114.2	999.9
Ultra-Low-Sulfur Diesel	64.3	4.0	15.4	83.7	100.9	102.6	100.9	999.9

N.S. Reg. 119/2010

Made: July 27, 2010

Filed: August 3, 2010

Nova Scotia Gaming Foundation Regulations

Order in Council 2010-293 dated July 27, 2010
Amendment to regulations made by the Governor in Council
pursuant to subsection 127(1) of the *Gaming Control Act*

The Governor in Council on the report and recommendation of the Minister of Health Promotion and Protection dated June 16, 2010, and pursuant to subsection 127(1) of Chapter 4 of the Acts of 1994-95, the *Gaming Control Act*, is pleased to amend the *Nova Scotia Gaming Foundation Regulations*, N.S. Reg. 26/98, made by the Governor in Council by Order in Council 98-109 dated March 19, 1998, to change the name of the foundation, in the manner set forth in Schedule "A" attached to and forming part of the report and recommendation, effective on and after July 27, 2010.

Schedule "A"

**Amendment to the *Nova Scotia Gaming Foundation Regulations*
made by the Governor in Council under subsection 127(1)
of Chapter 4 of the Acts of 1994-95,
the *Gaming Control Act***

- 1 Section 1 of the *Nova Scotia Gaming Foundation Regulations*, N.S. Reg. 26/98, made by the Governor in Council by Order in Council 98-109 dated March 19, 1998, is amended by striking out "*Nova Scotia Gaming Foundation Regulations*" and substituting "*Gambling Awareness Foundation of Nova Scotia Regulations*".
- 2 Section 2 of the regulations is amended by striking out "Nova Scotia Gaming Foundation" and substituting "Gambling Awareness Foundation of Nova Scotia".
- 3 Clause 3(c) of the regulations is amended by striking out "Nova Scotia Gaming Foundation" and substituting "Gambling Awareness Foundation of Nova Scotia".
- 4 Clause 3(e) of the regulations is amended by striking out "Health" and substituting "Health Promotion and Protection".

N.S. Reg. 120/2010

Made: July 27, 2010

Filed: August 3, 2010

Designation of Temporary Work Areas Regulations

Order in Council 2010-295 dated July 27, 2010
Amendment to regulations made by the Governor in Council
pursuant to subsection 106B(2) of the *Motor Vehicle Act*

The Governor in Council on the report and recommendation of the Minister of Transportation and Infrastructure Renewal dated July 6, 2010, and pursuant to subsection 106B(2) of Chapter 293 of the Revised Statutes of Nova Scotia, 1989, the *Motor Vehicle Act*, is pleased to amend the *Designation of Temporary Work Areas Regulations*, N.S. Reg. 285/2008, made by the Governor in Council by Order in Council 2008-298 dated May 28, 2008, by striking out “Overhead Utility Work” in subsections 3(2) and (3) and substituting “Overhead Bucket Work”, effective on and after July 27, 2010.

N.S. Reg. 121/2010

Made: July 27, 2010

Filed: August 3, 2010

Senior Citizens' Financial Aid Regulations

Order in Council 2010-299 dated July 27, 2010
Amendment to regulations made by the Governor in Council
pursuant to Section 16 of the *Senior Citizens' Financial Aid Act*

The Governor in Council on the report and recommendation of the Minister of Community Services dated July 8, 2010, and pursuant to Section 16 of Chapter 419 of the Revised Statutes of Nova Scotia, 1989, the *Senior Citizens' Financial Aid Act*, is pleased to amend the *Senior Citizens' Financial Aid Regulations*, N.S. Reg. 151/82, made by the Governor in Council by Order in Council 82-785 dated June 29, 1982, in the manner set forth in Schedule “A” attached to and forming part of the report and recommendation, effective on and after July 27, 2010.

Schedule “A”

**Amendment to the *Senior Citizens' Financial Aid Regulations*
made pursuant to Chapter 419 of the Revised Statutes of Nova Scotia, 1989,
the *Senior Citizens' Financial Aid Act***

- 1 The *Senior Citizens' Financial Aid Regulations*, N.S. Reg. 151/82, made by the Governor in Council by Order in Council 82-785 dated June 29, 1982, are amended by striking out “Family Benefits” in clause 2(c) and substituting “Income Assistance”.
- 2 The regulations are further amended by repealing subsection 13(2) and substituting the following subsection:
 - (2) The rebate paid pursuant to subsection (1) for the 2008 tax year and subsequent tax years shall be the greater of the following:
 - (i) \$15, and

- (ii) 50% of the actual property taxes paid in the rebate year to a maximum rebate payment of \$600.
- 3 The regulations are further amended by adding “at the time of application,” immediately before “he is an owner” in clause 15(b).
-

N.S. Reg. 122/2010

Made: July 27, 2010

Filed: August 3, 2010

Political Contributions Regulations

Order in Council 2010-301 dated July 27, 2010

Repeal of regulations and regulations made by the Governor in Council pursuant to Sections 21 and 32 of the *Members and Public Employees Disclosure Act*

The Governor in Council on the report and recommendation of the Minister of Justice, dated July 8, 2010, and pursuant to Sections 21 and 32 of Chapter 4 of the Acts of 1991, the *Members and Public Employees Disclosure Act*, is pleased, effective on and after July 27, 2010, to

- (a) repeal the *Political Contributions Disclosure Regulations*, N.S. Reg. 369/2008, made by the Governor in Council by Order in Council 2008-454 dated September 3, 2008; and
- (b) make new regulations respecting political contributions and related matters in the form set out in Schedule “A” attached to and forming part of the report and recommendation.

Schedule “A”

**Regulations Respecting Political Contributions
made by the Governor in Council under Sections 21 and 32 of
Chapter 4 of the Acts of 1991,
the *Members and Public Employees Disclosure Act***

Citation

1 These regulations may be cited as the *Political Contributions Regulations*.

Definitions for regulations

2 In these regulations,

- (a) “Act” means the *Members and Public Employees Disclosure Act*;
- (b) “annual statement of political contributions” means the disclosure statement required by Section 14 of the Act;
- (c) “audit” means an examination and verification of financial statements, accounting records and supporting documents by an independent public accountant to obtain reasonable assurance of whether the financial statements are free of material misstatement, and includes all of the following:

- (i) examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements,
 - (ii) assessing the accounting principles used and significant estimates made in the financial statements,
 - (iii) evaluating the overall financial statement presentation;
- (d) “audited financial statement” means “audited financial statements respecting all moneys or funds held by or in trust for the party as of the date this Section comes into force” and “audited financial statements respecting all moneys or funds held by or in trust for the party at the end of the fiscal year” as defined in subsection 3(4);
- (e) “candidate officially nominated” means a person who has been officially nominated as a candidate under Section 69 of the *Elections Act*;
- (f) “donation in kind” means goods, services or property provided by an individual eligible to make a contribution under the Act for the benefit of a candidate, electoral district association or recognized party but does not include any of the following:
- (i) personal services or the use of a vehicle volunteered by a person and not provided as part of that person’s work in the service of an employer,
 - (ii) the services of a person who acts as an official agent of a candidate,
 - (iii) the services of a person who acts as an official agent or officer of an electoral district association or recognized party or provides legal counsel to an electoral district association or recognized party;
- (g) “during an election” means during an election as defined in the *Elections Act*;
- (h) “fair market value” means the amount that goods, services or property would sell for in an open market between a willing buyer and a willing seller who are
- (i) knowledgeable, informed and prudent,
 - (ii) acting independently of each other;
- (i) “held assets” means held assets as defined in subsection 21B(1) of the Act;
- (j) “immediate family” means the spouse, parents and children of a person;
- (k) “leadership contestant” means an individual who is campaigning to become the leader of a recognized party;
- (l) “net profit” means the amount equal to the difference between the selling price of goods, services or property and the greater of the following:
- (i) the actual cost of the goods, services or property,
 - (ii) the fair market value of the goods, services or property at the time the goods, services or property are acquired;

- (m) “nomination candidate” means an individual who is campaigning to become a recognized party’s candidate for election in an electoral district;
- (n) “prescribed form” means a form prescribed by the Chief Electoral Officer under Section 190 of the *Elections Act* or a form prescribed in these regulations;
- (o) “public accountant” means a public accountant licensed under the *Public Accountants Act*;
- (p) “review engagement” means an examination of the financial reports of an electoral district association by an independent public accountant to obtain reasonable assurance of whether the financial information reported is plausible and whether there is any reason to believe that the financial report is not, in all material respects, in accordance with generally accepted accounting principles, and consists primarily of the following:
 - (i) enquiry,
 - (ii) analytical procedures,
 - (iii) discussion related to information supplied by the electoral district association;
- (q) “transfer” means a transfer of services, money or other property made without consideration in accordance with Section 22.

Definitions for Act

- 3** (1) In subsection 14B(1) of the Act, “ordinarily resident” means ordinarily resident as defined in the *Elections Act*.
- (2) In subsection 21A(5) of the Act, “partial fiscal year” means the period from January 1, 2007, to March 31, 2007, inclusive.
- (3) In the definition of “contributions” in clause 8(b) of the Act and in these regulations, “services, money or other property” does not include any of the following:
- (a) goods or services produced or provided by voluntary, unpaid labour;
 - (b) an annual membership fee paid to an electoral district association or a recognized party, if all of the following conditions are met:
 - (i) the fee does not exceed \$25 in total per calendar year,
 - (ii) no individual pays membership fees for anyone other than that individual or a member of that individual’s immediate family,
 - (iii) the electoral district association or recognized party that receives the fee maintains a current membership list;
 - (c) money received at a meeting held on behalf of a candidate, electoral district association or recognized party in response to a general solicitation of money from persons in attendance if all of the following conditions are met:
 - (i) no individual gives more than \$25,

- (ii) the date of the meeting, number of attendees and gross amount received are recorded by the official agent in the manner prescribed in these regulations;
 - (d) a price paid by an individual for a fundraising event held on behalf of a candidate, electoral district association or recognized party if the price paid by the individual, minus the value of the benefit received by the individual, is \$50 or less;
 - (e) the net profit derived from the sale or auction of goods, services or property sold or auctioned on behalf of a candidate, electoral district association or recognized party to a participant at a fundraising event if the net profit derived from the sale or auction of the goods, services or property is \$50 or less;
 - (f) a donation in kind provided for the benefit of a candidate, electoral district association or recognized party if all of the following conditions are met:
 - (i) the fair market value of the donation in kind is \$50 or less,
 - (ii) the individual has not already made previous donations in kind with a total value exceeding \$50 as referred to in subsection 18(6).
- (4) In Section 21C of the Act, “audited financial statements respecting all moneys or funds held by or in trust for the party as of the date this Section comes into force” and “audited financial statements respecting all moneys or funds held by or in trust for the party at the end of the fiscal year” means the audited financial statements of a recognized party prepared by an independent public accountant following an audit respecting all money or funds held by or in trust for the party as of the applicable date and includes, but is not limited to, statements of
- (a) all income, on a gross basis, of the recognized party during the reporting period before related or associated expenses are deducted;
 - (b) all contributions and transfers received by the recognized party during the reporting period,
 - (c) all expenses and transfers made by the recognized party during the reporting period;
 - (d) all loans payable and receivable;
 - (e) all assets and liabilities of the recognized party.

Forms include schedules

4 The forms set out in these regulations are prescribed for use under the Act and each form includes the schedules to that form.

Forms for reporting annual statements of political contributions

5 (1) An annual statement of political contributions must be in the following applicable form:

- (a) for a candidate, Form 2, Candidate’s Financial Statements and Supporting Schedules;
- (b) for a recognized party, Form 3, Recognized Party’s Financial Statements and Supporting Schedules;
- (c) for an electoral district association, Form 4, Electoral District Association’s Financial Statements and Supporting Schedules.

- (2) Form 3, Recognized Party's Financial Statements and Supporting Schedules, must be submitted electronically.
- (3) Form 2, Candidate's Financial Statements and Supporting Schedules, and Form 4, Electoral District Association's Financial Statements and Supporting Schedules, must be submitted electronically or in hard copy.

Form for reporting candidate information

- 6** (1) When a candidate appoints an official agent, the candidate must immediately advise the designated person in writing of all of the following using Form 1, Candidate Information:
- (a) the name, address and telephone number of the official agent;
 - (b) the name, address and telephone number of the candidate's auditor;
 - (c) the name of the financial institution in which all money, including contributions to the candidate, is to be deposited;
 - (d) the account number of the account into which all money, including contributions to the candidate, is to be deposited.
- (2) An individual who becomes a candidate within the meaning of paragraph 3(d)(i)(A) of the *Elections Act* after an election in which the individual was already a candidate must deliver a new Form 1 in accordance with subsection (1).
 - (3) If any of the information provided by a candidate in Form 1 changes, the candidate must deliver an amended Form 1 updating all the information required by subsection (1) to the designated person.
 - (4) An individual who is a candidate within the meaning of paragraph 3(d)(i)(A) of the *Elections Act* must not accept contributions until the candidate delivers Form 1 to the designated person.

Form for reporting fundraising event revenue and expenses

- 7** A candidate, electoral district association or recognized party that is seeking approval from the designated person of the calculation of the total price paid by all individuals for a fundraising event, minus the benefits received by those individuals, must deliver a Form 5, Statement of Fundraising Event Revenue and Expenses, to the designated person in accordance with Section 20.

Filing Candidate's Financial Statements and Supporting Schedules

- 8** (1) A Candidate's Financial Statements and Supporting Schedules in Form 2 must be filed at the same time and place the official agent files the candidate's report of election expenses and tax receipt reconciliation form under the *Elections Act*.
- (2) The reporting period for a Candidate's Financial Statements and Supporting Schedules filed under subsection (1) begins on January 1 of the calendar year in which the election is held and ends 30 days after ordinary polling day.
 - (3) A Candidate's Financial Statements and Supporting Schedules in Form 2 for an individual who is a candidate within the meaning of paragraph 3(d)(i)(A) of the *Elections Act* during any part of a calendar year must be filed for each period that begins with the declaration of the individual as a candidate and ends with the earliest of all of the following:
 - (a) the date on which the individual ceases to be a candidate, in which case it must be filed no later than 90 days after the date the individual ceases to be a candidate;

- (b) an election or by-election in the candidate's electoral district, in which case it must be filed at the same time and place the official agent files the candidate's report of election expenses and tax receipt reconciliation form under the *Elections Act*;
- (c) the end of the calendar year, in which case it must be filed no later than March 31 of the year immediately after the calendar year to which the statements refer.

Filing Recognized Party's Financial Statements and Supporting Schedules

- 9** (1) Except as provided in subsection (2) for Schedule C-2 to Form 3, a Recognized Party's Candidate's Financial Statements and Supporting Schedules in Form 3 must be filed on or before April 30 of the year immediately after the calendar year to which the statements refer.
- (2) Schedule C-2 to Form 3, detailing transfers made to a candidate or electoral district association during an election, must be filed at the same time the official agent files the recognized party's report of election expenses under subsection 184(1) of the *Elections Act*.

Filing Electoral District Association's Financial Statements and Supporting Schedules

- 10** (1) Except as otherwise provided in subsections (2) and (3), an Electoral District Association's Financial Statements and Supporting Schedules in Form 4 must be filed on or before March 31 of the year immediately after the calendar year to which the statements refer.
- (2) An electoral district association that is required to provide a review engagement report under Section 24 must file its Electoral District Association's Financial Statements and Supporting Schedules in Form 4 on or before April 30 immediately after the calendar year to which the statements refer.
- (3) Schedule C-2 to Form 4, detailing transfers made to a candidate or recognized party during an election, must be filed no later than 120 days after the date fixed for the return of the writ of election.
- (4) A copy of a bank statement as at December 31 for each account identified in the electoral district association's registration under the *Elections Act*, must be included with Form 612, Annual Report of Electoral District Association, required under subsection 177C(2) of the *Election[s] Act*.

When contributions may be accepted

- 11** (1) The official agent of a recognized party and the official agent of an electoral district association may accept contributions at any time.
- (2) The official agent of a candidate officially nominated may accept contributions from the time the candidate delivers Form 1, Candidate Information, to the earlier of the following:
- (a) the time the individual ceases to be a candidate;
 - (b) the end of ordinary polling day of the first election or by-election in the candidate's electoral district following their declaration as a candidate.

Official agent to exercise due diligence

- 12** An official agent must exercise due diligence to ensure that contributions are recorded and disclosed in accordance with Part II of the Act and these regulations.

Method of recording contributions

- 13** (1) The information recorded by an official agent under Section 11 of the Act and these regulations must be recorded in a single ledger.

- (2) The ledger used to record information under subsection (1) may be in the form of an electronic record.
- (3) Contributions recorded by an official agent must be recorded on a cumulative basis for the purpose of the limit in subsection 14B(2) of the Act.

Financial institution located in Province

14 A financial institution in which money, including contributions, is deposited on behalf of a candidate, electoral district association or recognized party must be located in the Province.

Accounts for contributions at financial institutions

- 15** (1) All money accepted on behalf of a candidate must be deposited into a single account established at the financial institution identified to the designated person in Form 1, Candidate Information.
- (2) All money accepted on behalf of an electoral district association must be deposited into a single account established at the financial institution identified to the Chief Electoral Officer under clause 177C(1)(c) of the *Elections Act*.
- (3) All money accepted on behalf of a recognized party must be deposited into 1 or more accounts established at the financial institution identified to the Chief Electoral Officer under clause 177(3)(i) of the *Elections Act*.

Deadline for closing account for receiving money on behalf of candidate

16 An account established at a financial institution to receive money on behalf of a candidate must be closed no later than the time by which the candidate is required to report disposal of excess contributions under Section 192 of the *Elections Act*.

Recording deposited contributions

- 17** (1) A candidate, electoral district association or recognized party must be recorded as the recipient of any contributions deposited into an account established on behalf of the candidate, electoral district association or recognized party.
- (2) Only 1 official agent is permitted to record a contribution.

Donations in kind

- 18** (1) The value of a donation in kind contribution is the fair market value of the goods, services or property at the time they are provided and, unless excluded by subclause 3(3)(f)(ii), the contribution must be attributed to the individual who provided the goods, services or property.
- (2) An individual who provides goods, services or property directly to participants in a fundraising event held on behalf of a candidate, electoral district association or recognized party without compensation is deemed to have made a donation in kind contribution to the candidate, electoral district association or recognized party and the contribution is valued at the fair market value of the goods, services or property at the time they are provided to the participants.
- (3) A self-employed individual who normally sells or otherwise charges for services and provides those services to a candidate, electoral district association or recognized party is deemed to have made a donation in kind contribution to the candidate, electoral district association or recognized party and the contribution is valued at the regular amount that the self-employed individual would normally charge for the services.
- (4) An individual who sells goods, services or property to a candidate, electoral district association or recognized party at an amount less than fair market value is deemed to have made a donation in kind

contribution to the candidate, electoral district association or recognized party and the contribution is valued at the difference between the fair market value of the goods, services or property at the time they were sold and the price paid by the candidate, electoral district association or recognized party for the goods, services or property.

- (5) An individual who provides compensation to another individual for that individual's services to a candidate, electoral district association or recognized party is deemed to have made a donation in kind contribution to the candidate, electoral district association or recognized party and the value of the contribution is the amount of compensation paid to the individual who provided the services.
- (6) An individual's donations in kind that total more than \$50 in a calendar year must be disclosed under Section 14 of the Act.
- (7) A candidate or recognized party must not accept a donation in kind contrary to subsection 175(3) of the *Elections Act*.

Gifts to contributors

19 A candidate, electoral district association or recognized party may give a gift of nominal value to a contributor and the gift is not considered a benefit to the contributor if

- (a) the fair market value of the gift is no more than the lesser of the following:
 - (i) 10% of the contribution made,
 - (ii) \$10; and
- (b) the gift is not provided in the form of cash or a gift certificate.

Tax receipts

20 (1) A tax receipt in the prescribed form may be issued by the official agent of a candidate officially nominated, from the time the candidate is officially nominated to 30 days after ordinary polling day, for any of the following:

- (a) the actual amount of a monetary contribution received between the time the candidate was officially nominated and the end of ordinary polling day;
 - (b) the price paid by an individual, less the benefit received by that individual, for a fundraising event held by a candidate if
 - (i) Form 5, Statement of Fundraising Event Revenue and Expenses, is delivered in accordance with Section 7 no later than 30 days after the date the fundraising event is held, and
 - (ii) the calculation of total price paid by all individuals less the benefits received by those individuals has been approved by the designated person.
- (2)** A tax receipt in the prescribed form may be issued by the official agent of a recognized party, at any time, for any of the following:
- (a) the actual amount of a monetary contribution received on behalf of the recognized party;
 - (b) the price paid by an individual, less the benefit received by that individual, for a fundraising event held by a recognized party if

- (i) Form 5, Statement of Fundraising Event Revenue and Expenses is delivered in accordance with Section 7 no later than the earlier of the following dates:
 - (A) that date that is 120 days after the date the fundraising event was held,
 - (B) March 31 following the calendar year in which the fundraising event was held,
 - (ii) the calculation of the total price paid by all individuals less the benefits received by those individuals has been approved by the designated person;
- (c) the price paid by an individual, less the benefit received by that individual, for a fundraising event held by an electoral district association if
- (i) Form 5, Statement of Fundraising Event Revenue and Expenses, is delivered in accordance with Section 7 no later than the earlier of the following dates:
 - (A) the date that is 120 days after the date the fundraising event was held,
 - (B) March 31 following the calendar year in which the fundraising event was held,
 - (ii) the calculation of the total price paid by all individuals less the benefits received by those individuals has been approved by the designated person.
- (3) An electoral district association may not issue tax receipts.
- (4) A tax receipt may not be issued for any of the following:
- (a) amounts exempt under subsection 3(3);
 - (b) a contribution realized from the sale or auction of goods, services or property;
 - (c) a donation in kind contribution;
 - (d) a loan contribution under subsection 14E(2), (3) or (4) of the Act;
 - (e) money contributed to a recognized party by a nomination candidate or a leadership contestant or fees paid to a recognized party by a leadership contestant that are contributions under Section 26.

Sale of goods, services or property

- 21** (1) A net profit of more than \$50 that is derived from the sale or auction of goods, services or property sold on behalf of a candidate, electoral district association or recognized party is a contribution attributable to the individual who purchased the goods, services or property from the candidate, electoral district association or recognized party.
- (2) If the total amount paid by an individual for a fundraising event held on behalf of a candidate, electoral district association or recognized party, minus the value of the benefit received by the individual, is more than \$50, the amount of the price paid that exceeds the benefits received is a contribution to the candidate, electoral district association or recognized party and the contribution is attributable to the individual who paid the fees.
- (3) Despite the exclusion in clause 3(3)(d), if the total price paid by an individual for a fundraising event, less the benefit received by the individual, is less than \$50, the official agent of a candidate,

electoral district association or recognized party may elect to record the amount paid less the value of the benefit received as a contribution.

- (4) If an official agent elects to record a contribution under subsection (3), the official agent must do the same for all participants in the fundraising event.
- (5) An amount recorded as a contribution under subsection (3) must be added to other contributions made by the same individual in accordance with subsection 13(3).

Transfers of money or property

- 22** (1) Except as otherwise provided in this Section, a recognized party and any of its electoral district associations and candidates may transfer services, money or property between one another and the transferred services, money or property are not considered to be contributions but must be recorded in the annual statement of political contributions of the recognized party, electoral district association and candidate.
- (2) A fund or trust established for the benefit of a recognized party may not transfer money or property to a candidate or an electoral district association.
 - (3) An electoral district association may not transfer services, money or property to another electoral district association or a candidate other than the candidate in the electoral district.
 - (4) A candidate may not transfer services, money or property to another candidate or an electoral district association other than the electoral district association in the electoral district in which they are a candidate.
 - (5) An electoral district association may not transfer services or property to a candidate or recognized party if the services or property would qualify as election expenses under clause 3(i) of the *Elections Act* if purchased by the candidate or recognized party.
 - (6) A candidate, electoral district association or recognized party must not accept, as a transfer, services, money or property from any of the following:
 - (a) a federal political party;
 - (b) a federal constituency association;
 - (c) a federal candidate;
 - (d) a political party in another province or territory;
 - (e) an electoral district association in another province or territory;
 - (f) a candidate in another province or territory.

Audit of annual statement of political contributions

- 23** (1) Schedules B-1 through B-4 to Form 2, Candidate's Financial Statements and Supporting Schedules, must be audited by a public accountant in any of the following circumstances:
- (a) the statement is submitted on behalf of an individual who is a candidate within the meaning of paragraph 3(d)(i)(A) of the *Elections Act*, and the total contributions are more than \$5000 for the reporting period;

- (b) the statement is submitted on behalf of a candidate officially nominated.
- (2) Schedules B-1 through B-5 to Form 3, Recognized Party's Financial Statements and Supporting Schedules, must be audited by a public accountant.
- (3) Schedules B-1 through B-4 to Form 4, Electoral District Association's Financial Statements and Supporting Schedules, must be audited by a public accountant if the total contributions are more than \$5000 for the reporting period.

Review engagement of electoral district associations

24 An electoral district association that has total contributions and other income, excluding transfers, of more than \$20 000 in any calendar year must include a review engagement report prepared by an independent public accountant in their Electoral District Association's Financial Statements and Supporting Schedules in Form 4 filed under Section 10.

Recognized party's held assets

- 25** (1) A recognized party's held assets must be kept apart from the recognized party's other funds or assets.
- (2) The official agent and chief financial officer for a recognized party must complete Schedule F to Form 3, Recognized Party's Financial Statements and Supporting Schedules, and include all of the following regarding the recognized party's held assets:
 - (a) all information regarding all deposits into a held assets account, including
 - (i) the date of the deposit,
 - (ii) the amount of the deposit, and
 - (iii) the source of the deposit;
 - (b) all information regarding all disbursements or withdrawals from a held assets account, including
 - (i) the date of the disbursement or withdrawal,
 - (ii) the amount of the disbursement or withdrawal,
 - (iii) the purpose of the disbursement or withdrawal, and
 - (iv) the person or account who received the disbursement or withdrawal;
 - (c) a full description of any and all non-monetary held assets, including, but not limited to, real estate or moveable property;
 - (d) a statement confirming that the recognized party's held assets were not expended at any time for or to support any political purpose of a candidate, electoral district association or recognized party.
 - (3) The designated person must publish the information provided in Form 3, Schedule F at the same time as the designated person publishes disclosure statements under Section 20A of the Act.

Money or property from nomination candidates and leadership contestants

- 26** (1) Money or property conveyed by a nomination candidate or leadership contestant to a recognized party is deemed to be a contribution to the recognized party and must be disclosed under Section 14 of the Act.
- (2) The contributions in subsection (1) must be attributed on a proportionate basis to the individuals who gave money or property to the nomination candidate or leadership contestant.
- (3) The total amount contributed to a recognized party under subsection (1) must not exceed the sum of all of the following:
- (a) the amount of any money or value of any property given to a nomination candidate or leadership contestant that would have been permitted as contributions to a recognized party if they were made directly to the recognized party;
 - (b) the amount of any money or value of any property received from an electoral district association or recognized party by a nomination candidate or leadership contestant.
- (4) Money or property from a nomination candidate or leadership contestant must not be accepted by another candidate, leadership contestant or an electoral district association.
- (5) The amount by which the total of fees charged by a recognized party to leadership contestants exceeds the total cost of holding the leadership convention is deemed to be a contribution to the recognized party and the contribution must be attributed on a proportionate basis to individuals who gave money or property to the leadership contestants.

Persons who may not audit financial statements

- 27** None of the following individuals may audit any of the financial statements or forms required by the Act or these regulations:
- (a) returning officer;
 - (b) election clerk;
 - (c) candidate;
 - (d) chief financial officer for any of the following:
 - (i) candidate,
 - (ii) electoral district association,
 - (iii) recognized party;
 - (e) any person involved in the raising, spending or custody of money or property of a candidate, electoral district association or recognized party.

Date payments on loans made as contributions

- 28** A loan that is a contribution under subsection 14E(3) or (4) of the Act is attributed as of the effective date of the original loan agreement and treated as if the contribution were made on that date.

Bank prime rate

- 29** (1) In subsection 14E(2) of the Act and this Section, “bank prime rate” means the prime business rate published by the Bank of Canada.
- (2) For the purpose of a loan referred to in subsection 14E(2) of the Act, the bank prime rate is the bank prime rate at the time the rate of interest on the loan is fixed.
- (3) The designated person must publish the bank prime rate on the Elections Nova Scotia website and update the bank prime rate whenever it changes.

Publication of recognized party’s audited financial statements

- 30** (1) For the purpose of Section 21C of the Act, a recognized party’s audited financial statements are published when all of the following are done:
- (a) they are produced and made readily available to the public free of charge;
- (b) they are distributed using the recognized party’s website;
- (c) an original is provided to the designated person;
- (2) The designated person must publish the audited financial statements provided under clause (1)(c) by posting the audited financial statements on the Elections Nova Scotia website.

Acceptance of annual and audited statements by designated person

- 31** (1) The designated person must accept any annual statements of political contributions in Form 2, 3 or 4 if the designated person is satisfied that the information contained in the forms meets the requirements of the Act and these regulations.
- (2) The designated person must return any Form 2, 3, or 4 that is not accepted to the candidate, electoral district association or recognized party who filed it, and give details of why the information contained in the form does not meet the requirements of the Act or these regulations.
- (3) A candidate, electoral district association or recognized party whose Form 2, 3, or 4 is not accepted by the designated person must file any new or further material or information required by the designated person to bring the content of Form 2, 3, or 4 within the requirements of the Act and these regulations.
- (4) The designated person must accept a recognized party’s audited financial statements if the designated person is satisfied that the audited financial statements meet the requirements of the Act and these regulations.
- (5) The designated person must return any audited financial statements that are not accepted to the recognized party, and give details of why the audited financial statements do not meet the requirements of the Act and these regulations.
- (6) A recognized party whose audited financial statements are rejected must provide any new or further material or information required by the designated person to bring the audited financial statements within the requirements of the Act and these regulations.

Inspection of records

- 32** (1) The designated person may conduct inspections of the records of candidates, electoral district associations and recognized parties that relate or may relate to any of the following:

- (a) information that is or should be in any statements or forms required to be filed with the designated person under the Act and these regulations;
 - (b) information that shows the basis for any calculation that has been made in order to determine the amount of a contribution;
 - (c) any information other than the information required under clause (a) or (b) that is required to be filed with the designated person under the Act and these regulations.
- (2) On reasonable notice at any reasonable time, the designated person, or a representative of the designated person, may visit the premises of a candidate, electoral district association or recognized party to inspect their records and make copies of their records.

Auditor's access to records

33 An auditor appointed by a candidate, electoral district association or recognized party must be given access at all reasonable times to all records, documents, books, accounts and vouchers of an official agent of the candidate, electoral district association or recognized party and is entitled to require any information and explanations that the auditor considers necessary to enable the auditor to report as required.

Recognized parties' held assets—transitional rules

- 34** (1) This Section applies to the period from January 1, 2009, to October 19, 2009.
- (2) A recognized party's held assets must be kept apart from the recognized party's other funds and the funds that a recognized party intends to use for the operations of the recognized party must be disbursed from a separate bank account.
- (3) The official agent and chief financial officer for a recognized party must complete Schedule F (Held Assets of a Recognized Party) to Form 3 prescribed in the *Political Contributions Disclosure Regulations* in force on October 19, 2009, Recognized Party's Financial Statements and Supporting Schedules, and include all of the following regarding the recognized party's held assets account:
- (a) all deposits into the account, including
 - (i) the date of the deposit,
 - (ii) the amount of the deposit, and
 - (iii) the source of the deposit;
 - (b) all disbursements or withdrawals from the account, including
 - (i) the date of the disbursement or withdrawal,
 - (ii) the amount of the disbursement or withdrawal,
 - (iii) the purpose of the disbursement or withdrawal, and
 - (iv) the person or account who received the disbursement or withdrawal.
- (4) The information provided for a recognized party under subsection (3) must be sufficient to satisfy the designated person that the held assets were used only for the recognized party's operations and were not used during an election for any election purpose.

Recognized parties' held assets—rules for period from October 20, 2009, to December 31, 2009, and subsequent years

35 For the period October 20, 2009, to December 31, 2009, and for subsequent years, Section 25 applies.

Form 1
Candidate Information
Members and Public Employees Disclosure Act

Reporting Period: from January 1 to December 31, 20__.

Note: This Form must be filed by a candidate in order to accept political contributions. A candidate officially nominated must appoint an auditor. All other candidates must appoint an auditor if total contributions are more than \$5000 for the reporting period.

Full name of candidate: _____

Electoral district: _____

Party affiliation (if any): _____

Candidate:

<i>Name</i>	<i>Mailing Address</i>	<i>Telephone #</i>

Official Agent:

<i>Name</i>	<i>Mailing Address</i>	<i>Telephone #</i>

Auditor:

<i>Name</i>	<i>Mailing Address</i>	<i>Telephone #</i>

Financial Institution to be used as a depository for contributions:

<i>Institution and Branch Location</i>	
<i>Mailing Address</i>	
<i>Account Number</i>	

I confirm the information contained in this form for the purpose of Part II of the *Members and Public Employees Disclosure Act* and the *Political Contributions Regulations*.

Dated at _____, Nova Scotia, _____, 20__.

 Signature of Candidate

Form 2
Candidate's Financial Statements and Supporting Schedules
Members and Public Employees Disclosure Act

Reporting period from _____ to December 31, 20____ (non-election year)

or

Reporting period from January 1 to _____, 20____ (election year)

Note: Schedules B-1 through B-4 for a candidate officially nominated must be audited. Schedules B-1 through B-4 for all other candidates must be audited if total contributions are more than \$5000 for the reporting period.

Full name of candidate: _____

Electoral district: _____

Party affiliation (if any): _____

Official Agent:

<i>Name</i>	<i>Mailing Address</i>	<i>Telephone #</i>

Auditor:

<i>Name</i>	<i>Mailing Address</i>	<i>Telephone #</i>

Declaration

I, the undersigned Official Agent, hereby file with the designated person a completed Form 2, *Candidate's Financial Statements and Supporting Schedules*, along with an Auditor's Report from an independent public accountant.

I declare that to the best of my knowledge and belief that the information contained in the form is complete, true and correct and in compliance with the *Members and Public Employees Disclosure Act* and the *Political Contributions Regulations*.

Dated at _____, Nova Scotia, _____, 20__.

 Signature of Official Agent

**Form 2: Schedule A-1
Candidate's Statement of Assets, Liabilities and Surplus**

Candidate name: _____

Recognized party: _____

Assets:

100	Cash	\$	_____	
110	Accounts receivable		_____	
	Other assets (provide details)		_____	
130	_____		_____	
140	_____		_____	
190	Total assets (total lines 100 to 140)	\$		_____

Liabilities:

200	Accounts payable	\$	_____	
210	Overdraft/line of credit		_____	
	Other liabilities (provide details)		_____	
220	_____		_____	
240	Loans payable		_____	← from Sch. E line 810
260	Total liabilities (total lines 200 to 240)	\$		_____
Surplus/(deficit):				
275	Surplus/(deficit)	\$	_____	← from Sch. A-2 line 490
290	Total liabilities and surplus (add line 260 and line 275)	\$		_____

**Form 2: Schedule A-2
Candidate's Statement of Income, Expense and Transfers**

Candidate name: _____

Recognized party: _____

Income and transfers:

300	Contributions	\$ _____	←	from Sch. B-1 line 500
310	Transfers from recognized party	_____	←	from Sch. C-1 line 600
320	Transfers from electoral district association	_____	←	from Sch. C-1 line 610
330	Fundraising revenue	_____	←	from Sch. D line 770
335	Election expense reimbursement	_____		
	Other income (provide details)	_____		
380	_____	_____		
390	Total income and transfers (total lines 300 to 380)	\$ _____		

Expenses and transfers:

400	Non-election expenses	\$ _____		
410	Election expenses	_____	←	from Form 601 Part III
420	Transfers to recognized party	_____	←	from Sch. C-2 line 630
430	Transfers to electoral district association	_____	←	from Sch. C-2 line 640
435	Fundraising expenses	_____	←	from Sch. D line 780
	Other expenses (provide details)	_____		
445	_____	_____		
460	Total expenses and transfers (total lines 400 to 445)	\$ _____		
490	Total surplus/(deficit) (line 390 minus line 460)	\$ _____		

to Sch. A-1 line 275

**Form 2: Schedule B-1
Candidate's Annual Statement of Political Contributions
Monetary Contributions**

Candidate name: _____

Recognized party: _____

All fields must be completed for each contribution.

Last name of individual	First name	Nova Scotia civic address	Community	Postal code	Amount	
Total of all monetary contributions under \$50.00 not individually disclosed					\$	
				Line 500	Total	\$
carry total to Sch. A-2 line 300						

**Form 2: Schedule B-2
Candidate's Annual Statement of Political Contributions
Fundraising Contributions**

Candidate name: _____

Recognized party: _____

All fields must be completed for each contribution.

Last name of individual	First name	Nova Scotia civic address	Community	Postal code	Amount
					\$
				Line 510	Total \$

**Form 2: Schedule C-1
Candidate's Statement of Transfers Received**

Candidate name: _____

Recognized party: _____

Date of transfer	Name of transferring entity	Amount transferred from recognized party	Amount transferred from electoral district association
		\$	\$
	Totals	\$	\$
		Line 600	Line 610
		to Sch. A-2 Line 310	to Sch. A-2 Line 320

**Form 2: Schedule E
Candidate's Statement of Loans**

Candidate name: _____

Recognized party: _____

Part A - Loans Payable

						Calculation of interest benefit		
						A	B	C
Date of loan	Full name and mailing address of lender/guarantor	Original amount of loan	Loan balance outstanding	Loan interest rate	Bank prime interest rate	Interest amount at bank prime	Actual interest at loan interest rate	Interest benefit (contribution) C = A - B
		\$	\$					\$
Totals			\$					\$
			Line 810	←	carry total of line 810 to Sch A-1 line 240 Disclose loan interest benefit or loan deemed to be contribution on Sch. B-4.	→		Line 820

Form 3
Recognized Party's Financial Statements and Supporting Schedules
Members and Public Employees Disclosure Act

Reporting Period: January 1 to December 31, 20__

Name of recognized party: _____

Official Agent:

<i>Name</i>	<i>Mailing Address</i>	<i>Telephone #</i>

Auditor:

<i>Name</i>	<i>Mailing Address</i>	<i>Telephone #</i>

Declaration

We, the undersigned Official Agent and Chief Financial Officer, hereby file with the designated person a completed Form 3, *Recognized Party's Financial Statements and Supporting Schedules*. We have attached a copy of our audited financial statements for the reporting period pursuant to subsection 21C(2) of the *Members and Public Employees Disclosure Act*.

We declare to the best of our knowledge and belief that the information contained in this form and the attached audited financial statements are complete, true and correct and in compliance with the *Members and Public Employees Disclosure Act* and the *Political Contributions Regulations*.

Dated at _____, Nova Scotia, _____, 20__.

 Signature of Official Agent

 Signature of Chief Financial Officer

**Form 3: Schedule A-1
Recognized Party's Statement of Assets, Liabilities and Surplus**

Recognized party: _____

Assets:

100	Cash	\$	_____	
110	Accounts receivable		_____	
120	Prepaid expense		_____	
125	Loans receivable		_____	← from Sch. E line 800
	Other current assets (provide details)		_____	
130	_____		_____	
140	_____		_____	
150	Fixed assets (net of depreciation)		_____	
160	Investments		_____	
	Other long term assets (provide details)		_____	
170	_____		_____	
180	_____		_____	
190	Total assets (total lines 100 to 180)	\$	_____	

Liabilities:

200	Accounts payable	\$	_____	
210	Overdraft/line of credit		_____	
	Other short-term liabilities		_____	
220	_____		_____	
240	Loans payable		_____	← from Sch. E line 810
	Other long-term liabilities (provide details)		_____	
250	_____		_____	
260	Total liabilities (total lines 200 to 250)	\$	_____	

Surplus/(deficit):

270	Surplus/(deficit) beginning of year	\$	_____	
275	Surplus/(deficit) for year		_____	
280	Surplus/(deficit) end of year (total lines 270 to 275)	\$	_____	
290	Total liabilities and surplus (total line 260 and line 280)	\$	_____	

**Form 3: Schedule A-2
Recognized Party's Statement of Income, Expense and Transfers**

Recognized party: _____

Income and transfers:

300	Monetary contributions	\$ _____	←	from Sch. B-1 line 500
310	Contributions from nomination contestants and leadership candidates	_____	←	from Sch. B-5 line 540
320	Transfers from electoral district associations	_____	←	from Sch. C-1 line 600
330	Transfers from nominated candidates	_____	←	from Sch. C-1 line 610
340	Transfers from funds or trusts	_____		
350	Fundraising income	_____	←	from Sch. D line 770
360	Membership fees	_____		
370	Interest and investment income	_____		
	Other income (provide details)	_____		
380	_____	_____		
385	Public funding	_____		
390	Total income and transfers (total lines 300 to 385)	\$ _____		

Expenses and transfers:

400	Expenses (non-election period)	\$ _____	←	from Sch. A-3 line 949
410	Expenses (election period)	_____	←	from Sch. A-4 line 970
420	Transfers to electoral district associations	_____	←	from Sch. C-2 line 620
430	Transfers to nominated candidate	_____	←	from Sch. C-2 line 630
440	Nomination candidate and leadership contestant expense	_____		
450	Fundraising expenses	_____	←	from Sch. D line 780
460	Transfers to funds or trusts	_____		
470	Total expenses and transfers (total lines 400 to 460)	\$ _____		
490	Total surplus/(deficit) (line 390 minus line 470)	\$ _____		
				to Sch. A-1 line 275

**Form 3: Schedule A-3
Recognized Party's Schedule of Expenses (non-election period)**

Recognized party: _____

900	Advertising	\$	_____
901	Posters, pamphlets, promotional materials		_____
902	Depreciation and amortization		_____
903	Furniture and equipment rental		_____
904	Gifts to contributors		_____
905	Honoraria and salaries		_____
906	Interest and bank charges		_____
907	Legal and audit fees		_____
908	Meeting space		_____
909	Office		_____
910	Office supplies and postage		_____
	Other professional services (provide details)		_____
911	_____		_____
912	Polling		_____
913	Signs		_____
914	Transportation, accommodation and meals		_____
915	Telephone		_____
	Other expenses (provide details)		_____
916	_____		_____
917	_____		_____
949	Total expenses (total lines 900 to 917)	\$	_____

to Sch. A-2 line 400

**Form 3: Schedule A-4
Recognized Party's Schedule of Expenses (election period)**

Use a separate Schedule A-4 for each electoral event in the reporting period.

Recognized party: _____

Ordinary polling day: _____

951	Advertising	\$	_____	
952	Posters, pamphlets, promotional materials		_____	
953	Depreciation and amortization		_____	
955	Furniture and equipment rental		_____	
956	Honoraria and salaries		_____	
957	Interest and bank charges		_____	
958	Legal and audit fees		_____	
959	Meeting space		_____	
960	Office (rent, utilities, taxes)		_____	
961	Office supplies and postage		_____	
	Other professional services (provide details)		_____	
962	_____		_____	
963	Polling		_____	
964	Signs		_____	
965	Transportation, accommodation and meals		_____	
966	Telephone		_____	
967	Leader's expenses		_____	
	Other expenses (provide details)		_____	
968	_____		_____	
970	Total expenses (total lines 951 to 968)	\$	_____	to Sch. A-2 line 400
980	Election expenses from previous periods ¹		_____	
990	Total election expenses	\$	_____	equals Form 603 line 7

1. Include cost of expenditures for literature, objects or materials of [an] advertising nature used during the election that were recorded as expenses in previous accounting periods. The sum of election expenses reported on line 970 for the "election period" and expenses reported on line 980 must equal total election expenses reported under the *Elections Act* on Form 603.

**Form 3: Schedule B-1
Recognized Party's Annual Statement of Political Contributions
Monetary Contributions**

Recognized party: _____

All fields must be completed for each contribution.

Last name of individual	First name	Nova Scotia civic address	Community	Postal code	Amount
Total of all monetary contributions under \$50.00 not individually disclosed					\$
Line 500				Total	\$
carry total to Sch. A-2 line 300					

**Form 3: Schedule B-5
Recognized Party's Annual Statement of Political Contributions
Nomination Candidates or Leadership Contestants**

Recognized party: _____

Nomination candidate or leadership contestant name: _____

All fields must be completed for each contribution.

						A	B
Last name of individual	First name	Civic address	Community	Prov.	Postal code	Amount contributed to nomination candidate or leadership contestant	Prorated amount transferred to party
Total of contributions under \$50.00 not requiring disclosure							
					Total		
Instructions: 1) Use a separate copy of schedule for each nomination candidate or leadership contestant reported. 2) Only include contributions in column A that meet the contribution requirements of the Act.						column A equals 100% of allowable contributions received by candidate or contestant	Line 540
							Prorate amount in column A carry to Sch. A-2 line 310

**Form 3: Schedule C-2
Recognized Party's Statement of Transfers Given**

Recognized party: _____

Date of transfer	Name of transferring entity	Amount transferred to electoral district associations	Amount transferred to nominated candidates
		\$	\$
		\$	\$
		Line 620	Line 630

**Form 3: Schedule E
Recognized Party's Statement of Loans**

Recognized party: _____

Part A - Loans Receivable

Date of loan	Full name of borrower	Original amount of loan	Amount of loan outstanding	Loan interest rate
		\$	\$	
Total			\$	
Line 800				← carry total to Sch. A-1 line 125

Part B - Loans Payable

						Calculation of interest benefit		
						A	B	C
Date of loan	Full name and mailing address of lender/guarantor	Original amount of loan	Loan balance outstanding	Loan interest rate	Bank prime interest rate	Interest amount at bank prime	Actual interest at loan interest rate	Interest benefit (contribution) C = A - B
		\$	\$					\$
Totals			\$					\$
Line 810				←	carry total of line 810 to Sch A-1 line 240 Disclose loan interest benefit or loan deemed to be contribution on Sch. B-4.	→		Line 820

**Form 3: Schedule F
Held Assets of a Recognized Party**

Recognized party: _____

Part 1 - Deposits to held assets account(s)

Date	Source	Amount
		\$
Total		\$

Part 2 - Disbursements from held assets account(s)

Date	Payee	Purpose	Amount
			\$
Total			\$

Part 3 - Reconciliation of held assets account(s)

Opening balance at _____, 20____. _____

Add: deposits from Part 1 \$ _____

Subtract: disbursements from Part 2 \$ _____

Closing balance at _____, 20____. \$ _____

Change in held assets account during reporting year \$ _____

Part 4 - Non-monetary held assets

Include any non-monetary held assets, such as real estate and moveable property and indicate if any non-monetary held assets were acquired or disposed of in the reporting year.

Date acquired	Description of asset	Cost
		\$

Declaration

We, the undersigned, declare and certify the following:

- (i) that the information contained in this Form is true and accurate;
- (ii) that held assets were not expended at any time for or to support any political purpose of a candidate, electoral district association or recognized party.

Dated at _____, Nova Scotia, _____, 20____.

Signature of Official Agent

Signature of Chief Financial Officer

Form 4
Electoral District Association's Financial Statements and
Supporting Schedules
Members and Public Employees Disclosure Act

Reporting Period: January 1 to December 31, 20__

Electoral district: _____

Recognized party: _____

Official Agent:

<i>Name</i>	<i>Mailing Address</i>	<i>Telephone #</i>

Auditor:

<i>Name</i>	<i>Mailing Address</i>	<i>Telephone #</i>

Declaration

We, the undersigned hereby file with the designated person a completed Form 4, *Electoral District Association's Financial Statements and Supporting Schedules*. We have also attached an Auditor's Report if disclosed political contributions exceed \$5000 in the reporting period and a Review Engagement Report if total income, excluding transfers, exceeds \$20 000 in the reporting period.

We declare that to the best of our knowledge and belief the information contained in this form is complete, true and correct and in compliance with the *Members and Public Employees Disclosure Act* and the *Political Contributions Regulations*.

Dated at _____, Nova Scotia, _____, 20__.

Signature of Official Agent

Signature of President

**Form 4: Schedule A-1
Electoral District Association's Statement of Assets, Liabilities and Surplus**

Electoral district: _____

Recognized party: _____

Assets:

100	Cash	\$	_____	
110	Accounts receivable		_____	
120	Prepaid expense		_____	
125	Loans receivable		_____	← from Sch. E line 800
	Other current assets (provide details)			
130	_____		_____	
150	Fixed assets		_____	
160	Investments		_____	
	Other long-term assets (provide details)			
170	_____		_____	
190	Total assets (total lines 100 to 170)	\$		_____

Liabilities:

200	Accounts payable	\$	_____	
210	Overdraft/line of credit		_____	
	Other liabilities (provide details)			
220	_____		_____	
230	_____		_____	
240	Loans payable		_____	← from Sch. E line 810
260	Total liabilities (total lines 200 to 240)	\$		_____

Surplus:

270	Surplus/(deficit) beginning of year	\$	_____	
275	Surplus/(deficit) for year		_____	← from Sch. A-2 line 490
280	Surplus/(deficit) end of year (total lines 270 to 275)	\$		_____
290	Total liabilities and surplus (total line 260 and line 280)	\$		_____

**Form 4: Schedule A-2
Electoral District Association's Statement of Income, Expense and Transfers**

Electoral district: _____

Recognized party: _____

Income and transfers:

300	Monetary contributions	\$	_____	↕	from Sch. B-1 line
310	Transfers from recognized party		_____	↕	from Sch. C-1 line 600
320	Transfers from nominated candidate		_____	↕	from Sch. C-1 line
350	Fundraising income		_____	↕	from Sch. D line 770
360	Membership fees		_____		
370	Interest and investment income		_____		
	Other income (provide details)		_____		
380	_____		_____		
390	Total income and transfers (total lines 300 to 380)	\$	_____		

Expenses and transfers:

400	Expenses	\$	_____	↕	from Sch. A-3 line 949
420	Transfers to recognized party		_____	↕	from Sch. C-2 line 630
430	Transfers to nominated candidate		_____	↕	from Sch. C-2 line 640
440	Nomination candidate and leadership contestant expense		_____		
450	Fundraising expense		_____	↕	from Sch. D line 780
460	Total expenses and transfers (total lines 400 to 440)	\$	_____		
490	Total surplus/(deficit) (line 390 minus line 460)	\$	_____		

Form 4: Schedule A-3
Electoral District Association's Schedule of Expenses

Electoral district: _____

Recognized party: _____

Table with 3 columns: Line number, Description, Amount. Rows include Advertising (900), Posters (901), Depreciation (902), Furniture rental (903), Gifts (904), Honoraria (905), Interest (906), Legal fees (907), Meeting space (908), Office (909), Office supplies (910), Polling (912), Signs (913), Transportation (914), Telephone (915), and Total expenses (949).

\$ _____
to Sch. A-2 line 400

**Form 4: Schedule B-1
Electoral District Association's Annual Statement of Political Contributions
Monetary Contributions**

Electoral district: _____

Recognized party: _____

All fields must be completed for each contribution.

Last name of individual	First name	Nova Scotia civic address	Community	Postal code	Amount
Total of all monetary contributions under \$50.00 not individually disclosed					\$
Line 500				Total	\$
carry total to Sch. A-2 line 300					

**Form 4: Schedule B-4
Electoral District Association's Annual Statement of Political Contributions
Loan Contributions**

Electoral district: _____

Recognized party: _____

All fields must be completed for each contribution.

Last name of individual	First name	Nova Scotia civic address	Community	Postal code	Amount	
					\$	
				Line 530	Total	\$

**Form 4: Schedule E
Electoral District Association's Statement of Loans**

Electoral district: _____

Recognized party: _____

Part A - Loans Receivable

Date of loan	Full name of borrower	Original amount of loan	Amount of loan outstanding	Loan interest rate
		\$	\$	
Total			\$	
			Line 800	← carry total to Sch. A-1 line 125

Part B - Loans Payable

						Calculation of interest benefit		
						A	B	C
Date of loan	Full name and mailing address of lender/guarantor	Original amount of loan	Loan balance outstanding	Loan interest rate	Bank prime interest rate	Interest amount at bank prime	Actual interest at loan interest rate	Interest benefit (contribution) C = A - B
		\$	\$					\$
Totals			\$					\$
			Line 810	←	carry total of line 810 to Sch A-1 line 240 Disclose loan interest benefit or loan deemed to be contribution on Sch. B-4.			Line 820

**Form 5
Statement of Fundraising Event Revenue and Expenses**

Name of filing entity: _____

Date of fundraising event: _____

Description of fundraising event: _____

Name of electoral district association (if statement is being filed by a recognized party on behalf of an electoral district association): _____

Revenue:

Description	Number of tickets	Ticket class	Ticket price	Revenue
			\$	\$
Total attendees:			Total revenue	\$

Expenses:

Payee name and description of purchase	Amount
	\$
Attach receipts for all expenses	Total \$

Calculation of tax receipt amounts

Total benefit received per class of ticket		\$	
Complete separate row for each ticket class	Price per ticket class	Benefit	Amount of tax receipt
	\$	\$	\$

List of participants

Last name of individual	First name	Type	Nova Scotia civic address	Community	Postal code	Amount
						\$
Total						\$

By checking the box, I have elected to record as contributions amounts where the price paid by a participant less the benefit received by the participant is less than \$50.00 in accordance with subsection 21(3) of the *Political Contributions Regulations*.

Declaration

I, the undersigned Official Agent, hereby file with the designated person a completed Form 5, Statement of Fundraising Event Revenue and Expenses.

I declare to the best of ~~our~~ [my] knowledge and belief that the information contained in this Form is complete, true and correct.

Dated at _____, Nova Scotia, _____, 20__.

Signature of Official Agent

Office of the Chief Electoral Officer

Approved: _____
Date Signature of Chief Electoral Officer

Upon approval of the calculation of revenue and expenses contained in this form tax receipts may be issued in accordance with law.

N.S. Reg. 123/2010

Made: July 15, 2010

Filed: August 3, 2010

Nova Scotia Turkey Producers' Marketing Board Regulations

Order dated July 15, 2010

Amendment to regulations made by the Natural Products Marketing Council
pursuant to clause 9(1)(b) of the *Natural Products Act***Nova Scotia Turkey Marketing Board**

I certify that the Natural Products Marketing Council, at its meeting on July 15, 2010, carried a motion pursuant to ~~Sections~~ [clause] 9(1)(b) and [Section] 10 of Chapter 308 of the Revised Statutes of Nova Scotia, 1989, the *Natural Products Act*, to

Approve amendments to the *Nova Scotia Turkey Producers' Marketing Board Regulations*, N.S. Reg. 107/96, as made by the Natural Products Marketing Council on June 18, 1996, in the manner attached as Schedule "A".

The amendment is effective on and after August 1, 2010.

Approved by the Natural Products Marketing Council at Truro, Nova Scotia on July 15, 2010.

Natural Products Marketing Council

Per: sgd.: *E. A. Crouse*

Elizabeth A. Crouse

General Manager

Schedule "A"

**Amendment to the *Nova Scotia Turkey Producers' Marketing Board Regulations*
made by the ~~Governor-in-Council~~ [Natural Products Marketing Council] pursuant to
clause 9(1)(b) and [Section] 10 of Chapter 308 of the
Revised Statutes of Nova Scotia, 1989,
the *Natural Products Act***

- 1 The title of these regulations is amended by striking out "Nova Scotia Turkey Producers' Marketing Board Regulations" and substituting "Turkey Farmers of Nova Scotia Regulations".
- 2 Clause 1(e) of these regulations is amended by striking out "Nova Scotia Turkey Producers' Marketing Board" and substituting "Turkey Farmers of Nova Scotia".
- 3 Subsection 3(4) of these regulations is amended by striking out "set out in Appendix "A(4)" to these regulations" and substituting "approved by the Board".
- 4 Subsection 9(2) of these regulations is amended by striking out "set out in Appendix "A(3)" to these regulations" and substituting "approved by the Board".

- 5 Subsection 12(3) of these regulations is amended by striking out “or licence” after “be subject to reduction of quota”.
- 6 Subsection 12(4) of these regulations is amended by striking out “or licence[s]” after “of any existing quotas”.
- 7 Subsection 13(1) of these regulations is amended by striking out “set out in Appendix “A(1)” to these regulations” and substituting “approved by the Board”.
- 8 Subsection 13(3) of these regulations is amended by striking out “or marketing licence” after “cancellation of any allotted quota”.
- 9 Subsection 14(1) of these regulations is amended by striking out “set out in Appendix “A(2)” to these regulations” and substituting “approved by the Board”.
- 10 Clause 15(4)(b) of these regulations is amended by striking out “Board” and substituting “Council”.
- 11 Appendixes “A(1)”, “A(2)” and “A(3)” of these regulations are repealed.