



Issue Date: May 2008	Effective Date: May 20, 2008	Responsible Agency: Office of the Comptroller General	Directive No: 905
Chapter: Control of Revenues			
Directive Title: TAXES - GENERAL			

1. POLICY

S. 23 (f) of the *Nunavut Act* gives the Government the power to levy direct taxation within Nunavut in order to raise revenue for territorial, municipal or local purposes.

2. DIRECTIVE

The Minister of Finance, with the approval of the Executive Council and the recommendation of the Financial Management Board, shall present to the legislature all requests for new taxes or the repeal of existing taxes. Existing taxes may be modified either by legislation, or where permitted, through regulation.

3. PROVISIONS

- 3.1. Any requests to the Legislature relating to taxes must contain clear and complete details of the nature of the tax; any exemptions; applicable rates; penalties and remittance requirements.
- 3.2. The Deputy Head of the Department of Finance shall ensure that procedures are in place to collect all taxes and penalties that are due to the Government in an efficient and effective manner.
- 3.3. The following are the acts under which taxation is presently levied and collected by the Government of Nunavut:
 - a) *Income Tax Act*;
 - b) *Property Assessment and Taxation Act*;
 - c) *Tobacco tax Act*;
 - d) *Payroll Tax Act*;
 - e) *Petroleum Products Tax Act*.
 - f) *Insurance Act (Nunavut)*



FINANCIAL ADMINISTRATION MANUAL



These Acts are administered by the Department of Finance.

- 3.4. The taxation aspect of any Acts that may be approved by the Legislature shall be administered by the Department of Finance.