

CONSOLIDATION OF PETROLEUM PRODUCTS TAX ACT
R.S.N.W.T. 1988,c.P-5

(Current to: November 9, 2012)

AS AMENDED BY NORTHWEST TERRITORIES STATUTES:

R.S.N.W.T. 1988,c.23(Supp.)
R.S.N.W.T. 1988,c.79(Supp.)
R.S.N.W.T. 1988,c.89(Supp.)
S.N.W.T. 1994,c.34
 In force September 30, 1995: SI-012-95
S.N.W.T. 1995,c.12
 In force August 1, 1995: SI-004-95
S.N.W.T. 1997,c.8

AS AMENDED BY STATUTES ENACTED UNDER SECTION 76.05 OF NUNAVUT ACT:

S.N.W.T. 1998,c.36
 In force April 1, 1999

AS AMENDED BY NUNAVUT STATUTES:

S.Nu. 2010,c.3,s.12
 s.12 in force April 1, 1999 (deemed)
S.Nu. 2011,c.10,s.26
 s.26 in force March 10, 2011

This consolidation is not an official statement of the law. It is an office consolidation prepared for convenience only. The authoritative text of statutes can be ascertained from the *Revised Statutes of the Northwest Territories, 1988* and the Annual Volumes of the Statutes of the Northwest Territories (for statutes passed before April 1, 1999) and the Statutes of Nunavut (for statutes passed on or after April 1, 1999).

A copy of a statute of Nunavut can be obtained from the Territorial Printer at the address below. The Annual Volumes of the Statutes of Nunavut and this consolidation are also available online at <http://www.justice.gov.nu.ca/english/legislation.html> but are not official statements of the law.

Any certified Bills not yet included in the Annual Volumes of the Statutes of Nunavut can be obtained through the Office of the Clerk of the Legislative Assembly.

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GLOSSARY OF TERMS USED IN CONSOLIDATIONS

Miscellaneous

- c. means "chapter".
- CIF means "comes into force".
- NIF means "not in force".
- s. means "section" or "sections", "subsection" or "subsections", "paragraph" or "paragraphs".
- Sch. means "schedule".
- SI-005-98 means the instrument registered as SI-005-98 in 1998. (*Note: This is a Northwest Territories statutory instrument if it is made before April 1, 1999, and a Nunavut statutory instrument if it is made on or after April 1, 1999 and before January 1, 2000.*)
- SI-012-2003 means the instrument registered as SI-012-2003 in 2003. (*Note: This is a Nunavut statutory instrument made on or after January 1, 2000.*)

Citation of Acts

- R.S.N.W.T. 1988,c.D-22 means Chapter D-22 of the *Revised Statutes of the Northwest Territories, 1988*.
- R.S.N.W.T. 1988,c.10(Supp.) means Chapter 10 of the Supplement to the *Revised Statutes of the Northwest Territories, 1988*. (*Note: The Supplement is in three volumes.*)
- S.N.W.T. 1996,c.26 means Chapter 26 of the 1996 Annual Volume of the Statutes of the Northwest Territories.
- S.Nu. 2002,c.14 means Chapter 14 of the 2002 Annual Volume of the Statutes of Nunavut.

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PETROLEUM PRODUCTS TAX ACT

INTERPRETATION

Definitions

1. In this Act,

"collector" means a person who is authorized to be a collector under section 19;
(*collecteur*)

"fuel tank" means a tank or container that is

- (a) originally provided by the manufacturer of a motor vehicle, airplane or vessel to carry the fuel required to propel it, or
- (b) carried in or on a motor vehicle and capable of being easily connected to its fuel system; (*réservoir*)

"Government" means the Government of Nunavut; (*gouvernement*)

"highway system" means the highway system as defined by regulation; (*réseau routier*)

"importer" means a person who brings petroleum products into Nunavut for sale to or for the use of any other person; (*importateur*)

"Minister" means the Minister of Finance; (*ministre*)

"motor vehicle" includes an automobile, bus, livery, motorcycle, pedal bicycle with motor attachment, taxi, truck, truck tractor, tracked vehicle or any other vehicle propelled or driven otherwise than by muscular power, but does not include a vehicle that is drawn by an animal, a tractor used for farming operations, a railway locomotive or an aircraft;
(*véhicule automobile*)

"petroleum products" includes all liquid products obtained whether by distillation, condensation, absorption or any other process, from petroleum, natural gas, casing head or natural gasoline, benzol, benzine, coal, coal tar, oil shales, kerosene, gas, oil or any combination of these products, but does not include propane, butane or naphtha; (*produit pétrolier*)

"producer" means a person who manufactures or produces petroleum products in Nunavut; (*producteur*)

"purchaser" means a person who, for his or her own consumption or use,

- (a) purchases or receives delivery of petroleum products in Nunavut;
or
- (b) brings into Nunavut petroleum products purchased or acquired outside Nunavut; (*acheteur*)

"railway locomotive" means a vehicle that runs or is intended to run only on rails or tracks and includes all equipment attached directly to the same fuel line; (*locomotive*)

"retail price" includes the amount of tax on gasoline payable under the *Excise Tax Act*; (*prix de détail*)

"tax" means the tax imposed by this Act; (*taxe*)

"taxable price per litre of gasoline" means the price per litre prescribed in accordance with section 22 as the taxable price per litre of gasoline; (*prix taxable par litre d'essence*)

"vendor" means a person who sells or delivers petroleum products in Nunavut to a purchaser; (*vendeur*)

"vessel" means any conveyance navigated in or on water and includes a ship, boat, canoe, raft or underwater boat. (*navire*)

R.S.N.W.T. 1988,c.89(Supp.),s.1; S.N.W.T. 1995,c.12,s.2; S.Nu. 2011,c.10,s.26(2).

TAX LIABILITY AND RATES

Tax on fuel

- 2.** (1) Subject to this section, there shall be imposed, levied and collected on all petroleum products that are delivered by a vendor to a purchaser, a tax,
- (a) in the case of gasoline purchased at a location on the highway system, and used for any purpose other than for aviation purposes, at the rate of 17% of the taxable price per litre of gasoline, and where no taxable price per litre is prescribed, at the rate of 5.8 cents per litre,
 - (b) in the case of gasoline not purchased at a location on the highway system, and used for any purpose other than for aviation purposes, at the rate of 0.6 times the rate of tax imposed on gasoline under paragraph (a),
 - (c) in the case of petroleum products used for aviation purposes, at a rate of one cent per litre,
 - (d) in the case of petroleum products used in a railway locomotive, other than a vehicle used exclusively in a mine as defined in the *Mine Health and Safety Act*, at a rate of 1.07 times the rate of tax imposed on gasoline under paragraph (a),
 - (e) in the case of diesel oil used in a motor vehicle, at the rate of 0.85 times the rate of tax imposed on gasoline under paragraph (a), and
 - (f) in the case of any petroleum products not falling under paragraphs (a) to (e), at the rate of 0.29 times the rate of tax imposed on gasoline under paragraph (a),

and where the use of petroleum products would otherwise be taxable under more than one paragraph of this subsection, it shall be taxed under the paragraph that occurs earliest in the subsection.

Computation of tax

(2) The tax payable under subsection (1) shall be computed to the nearest tenth of a cent per litre, and for this purpose, 1/20 of a cent shall be computed as 1/10 of a cent.

Tax on self-consumption by vendors, importers and producers

(3) Subject to this section, every vendor, importer or producer shall, with respect to any petroleum products that are used or consumed by himself or herself or his or her agents or employees, pay a tax at the rate specified in the relevant paragraph of subsection (1).

(4) **Repealed, R.S.N.W.T. 1988,c.79(Supp.),s.3.**

Hospitals

(5) No tax is payable in respect of petroleum products used or to be used by a hospital.

Municipalities and visiting forces

(6) No tax is payable in respect of petroleum products used by a municipality or by a visiting force as defined in the *Visiting Forces Act* (Canada).

Petroleum products for specified purposes

- (7) No tax is payable in respect of petroleum products used or to be used
- (a) for the purpose of heating premises;
 - (b) for lubricating purposes;
 - (c) for laying or sprinkling on roads or streets; or
 - (d) as cleaning fluids or solvents.

D.E.W. stations

(8) No tax is payable in respect of petroleum products imported or purchased for delivery to and for the operation of stations of the system authorized under the exchange of notes between Canada and the United States signed on May 5, 1955, and known as the Distant Early Warning System. R.S.N.W.T. 1988,c.79(Supp.),s.3; S.N.W.T. 1997,c.8,s.26(3).

Duties of vendor

- 3.** (1) Subject to subsection (2), every vendor shall,
- (a) at the time of delivery of petroleum products not exempt from tax under this Act, collect the tax on the petroleum products from the purchaser;
 - (b) on or before the 28th day of each month, in respect of all deliveries made by the vendor during the immediately preceding month, send to a collector

- (i) the total tax payable by purchasers and any tax payable on petroleum products delivered to or used by the vendor or his or her agents or employees, and
- (ii) a return, in the form approved by the Minister, showing in respect of the immediately preceding month
 - (A) the total petroleum products for use for aviation purposes,
 - (B) the total gasoline for use for other than aviation purposes,
 - (C) the total diesel oil for use in motor vehicles, and
 - (D) the total petroleum products other than diesel oil used in motor vehicles or gasoline for use for other than aviation purposes,
 on hand at its commencement, purchased or received during that month, delivered during that month and on hand at the close of business on the last day of that month, together with the invoices, accounts or other documents or copies of them that the Minister may require; and
- (c) in every invoice or account provided by the vendor with respect to any delivery of petroleum products made by the vendor, state the use made of the petroleum products, the date of delivery, the number of litres delivered, the price per litre, the rate of tax per litre and the total tax.

Sales between collectors

(2) A collector who sells or delivers petroleum products in Nunavut to another collector shall not collect tax on the petroleum products from the other collector.
 R.S.N.W.T. 1988,c.79(Supp.),s.2; S.N.W.T. 1995,c.12,s.3; S.Nu. 2010,c.3,s.12(2)(a); S.Nu. 2011,c.10,s.26(2).

Duties of importer

4. (1) Every importer shall, on or before the 28th day of each month, in respect of the immediately preceding month, send to the Minister

- (a) a return, in the form approved by the Minister, showing, in respect of the immediately preceding month,
 - (i) the total petroleum products for use for aviation purposes,
 - (ii) the total gasoline for use for other than aviation purposes,
 - (iii) the total diesel oil for use in motor vehicles, and
 - (iv) the total petroleum products other than diesel oil used in motor vehicles or gasoline for use for other than aviation purposes,
 on hand at its commencement, purchased or received during that month, sold or delivered during that month and on hand at the close of business on the last day of that month, together with the invoices, accounts or other documents or copies of them that the Minister may require; and

- (b) a return, in the form approved by the Minister, showing details of petroleum products used or consumed by the importer or his or her agents or employees, together with the tax payable on the petroleum products.

Duties of producer

(2) Every producer shall, on or before the 28th day of each month, in respect of the immediately preceding month, send to the Minister

- (a) a return, in the form approved by the Minister, showing, in respect of the immediately preceding month,
 - (i) the total petroleum products for use for aviation purposes,
 - (ii) the total gasoline for use for other than aviation purposes,
 - (iii) the total diesel oil for use in motor vehicles, and
 - (iv) the total petroleum products other than diesel oil used in motor vehicles or gasoline for use for other than aviation purposes,
 on hand at its commencement, produced or manufactured during that month, sold or delivered during that month and on hand at the close of business on the last day of that month, together with the invoices, accounts or other documents or copies of them that the Minister may require; and
- (b) a return, in the form approved by the Minister, showing details of petroleum products used or consumed by the producer or his or her agents or employees, together with the tax payable on the petroleum products.

R.S.N.W.T. 1988,c.79(Supp.),s.2; S.Nu. 2010,c.3,s.12(2)(b),(c).

Importation

5. (1) Subject to this section, every person who for his or her own use or consumption brings petroleum products into Nunavut but to whom section 3 or 4 does not apply shall

- (a) in the prescribed manner and at the prescribed times, report the matter to the Minister and pay the tax in respect of the petroleum products that are used or consumed in Nunavut; and
- (b) provide the Minister with any information that the Minister may require with respect to the petroleum products and their use or consumption in Nunavut.

(2) Repealed, S.N.W.T. 1995,c.12,s.4.

(3) Repealed, S.N.W.T. 1994,c.34,s.2.

Exemptions

(4) This section does not apply to a person who brings petroleum products into Nunavut

- (a) in the fuel tank of an airplane or vessel;
 - (b) in the fuel tank of a prescribed class of motor vehicle or motor vehicle and trailer;
 - (c) in a container not governed by paragraphs (a) or (b) carried in or on, and used exclusively for the propulsion of an airplane, vessel or motor vehicle, provided that the aggregate amount of the petroleum products so carried does not exceed
 - (i) 50 l in the case of a motor vehicle,
 - (ii) 150 l in the case of a vessel, or
 - (iii) 250 l in the case of an airplane; or
 - (d) in any other prescribed circumstances.
- R.S.N.W.T. 1988,c.23(Supp.),s.2; S.N.W.T. 1995,c.12,s.4;
S.Nu. 2011,c.10,s.26(2).

Where exporter exempt from tax

5.1. (1) No tax is payable under this Act by a person who exports petroleum products from Nunavut where the petroleum products are delivered outside Nunavut.

Duties of exporter

(2) Every person who intends to export petroleum products from Nunavut shall, before the export and in the prescribed manner,

- (a) report the intended export to the Minister and the date of the intended export in the form approved by the Minister; and
- (b) deposit with the Minister an amount of money as defined in the *Financial Administration Act*, or security acceptable to the Minister in an amount, equal to the amount of tax that would be payable if the petroleum products were purchased in Nunavut from the person.

Waiver or variation

(3) Where the Minister is satisfied that the deposit of the amount of money or security in the amount referred to in paragraph (2)(b) is not necessary to ensure that any tax payable under this Act on the petroleum products intended for export is paid, the Minister may reduce the amount of money or the amount of security to be deposited or may waive the requirement for a deposit.

Collection of tax

(4) Where a person intending to export petroleum products provides the collector with proof that a deposit was made in accordance with subsection (2) or waived under subsection (3), a collector shall not collect tax in respect of the petroleum products.

Refund of deposit

(5) Where a person intending to export petroleum products complies with subsection (6), the Minister shall

- (a) subject to section 22 of the *Financial Administration Act*, refund the amount of money deposited under subsection (2) or that portion of the amount of money attributable to the petroleum products exported; or
- (b) deliver up the security deposited under subsection (2) or that portion of the security attributable to the petroleum products exported.

Report on export

(6) A person intending to export the petroleum products shall, within 60 days after the date of the intended export,

- (a) provide the Minister with proof satisfactory to the Minister that the petroleum products have been exported; or
- (b) advise the Minister that the petroleum products will not be exported and pay any tax owing in accordance with subsection (7).

Payment of tax

(7) Where tax is not collected under subsection (4) from a person in respect of petroleum products and the person does not export the petroleum products, the person shall pay the tax to the Minister within 60 days after the date of the intended export.

Where deposit forfeited

(8) The amount of money or security deposited under subsection (2) shall be forfeited to the Government where the person intending to export the petroleum products does not comply with subsection (6).

Amount applied to tax

(9) The amount of money or amount of security forfeited under subsection (8) shall be applied to any tax owing in respect of petroleum products that were to be exported. S.N.W.T. 1995,c.12,s.5; S.Nu. 2011,c.10,s.26(2).

Failure of purchaser to pay tax

6. Where the Minister is of the opinion, on evidence satisfactory to the Minister, that the tax on any petroleum products that should have been paid was not paid, the Minister may direct a collector to collect the tax for those petroleum products from the purchaser who is liable to pay the tax and the direction shall be deemed to impose the tax on that purchaser in respect of those petroleum products. R.S.N.W.T. 1988,c.79(Supp.),s.2.

RECORDS, AUDITS AND EXAMINATIONS

Maintenance of records

- 7.** (1) Every collector, vendor, importer and person to whom section 5 applies shall
- (a) maintain books or records in respect of importation, sale and use or consumption of petroleum products, in sufficient detail to permit examination and calculation of the tax; and
 - (b) preserve the books or records referred to in paragraph (a) for at least four years from the time the tax is collected.

Idem

- (2) Every producer shall
- (a) maintain books or records in respect of the production or manufacture, sale and use of petroleum products; and
 - (b) preserve the books and records referred to in paragraph (a) for at least four years from the date of sale, use or other disposal of the petroleum products.
- S.N.W.T. 1995,c.12,s.5.1.

Audit or examination of books and petroleum products

- 8.** A member of the Royal Canadian Mounted Police or any person authorized in writing by the Minister to audit or examine may
- (a) at all reasonable times, enter on any premises, other than a private dwelling, where petroleum products, taxable under this Act, or books, records or bookkeeping systems pertaining to the petroleum products are located and audit or examine the petroleum products, books, records or bookkeeping systems; and
 - (b) require the owner or manager of the premises or any person on the premises to give him or her all reasonable assistance with the audit or examination and to answer all proper questions relating to the audit or examination.
- R.S.N.W.T. 1988,c.79(Supp.),s.2.

SEIZURE AND FORFEITURE

Proof of tax paid

- 9.** (1) A person required under section 5 to report the importation of petroleum products shall prove to the member of the Royal Canadian Mounted Police or authorized person mentioned in section 8 that the tax on the petroleum products has been paid or pay the tax.

Seizure

- (2) Where the member of the Royal Canadian Mounted Police or authorized person mentioned in section 8 is not satisfied that the tax has been paid and in case of refusal or failure to pay the tax, he or she may, without warrant, seize the petroleum

products and the containers in which they are kept and any airplane, vessel or vehicle, in or on which they are carried and retain them in his or her possession as security for payment of the tax.

Seizure for failure to report

10. Where

- (a) a person fails to report the importation of petroleum products in respect of which the tax should have been paid, and
- (b) after failing to so report brings into Nunavut petroleum products for his or her own use or as agent for another,

a member of the Royal Canadian Mounted Police or authorized person mentioned in section 8 may, without warrant, seize the petroleum products and the containers in which they are kept and the airplane, vessel or vehicle in or on which they are carried and retain them in his or her possession as security for payment of the unpaid tax.

S.Nu. 2011,c.10,s.26(2).

Forfeiture

11. (1) Where the owner or person in possession of any article or petroleum products seized under section 9 or 10 is convicted for refusing or neglecting to pay or remit tax or a penalty imposed under subsection 16(2) when required to do so by this Act, the justice making the conviction may make an order specifying that unless all arrears of tax and penalties have been paid before the date specified in the order, the article or petroleum products shall be forfeited to the Minister.

Notice to owner

(2) Where the Minister has reason to believe that the article or petroleum products seized is or are not owned by the person failing to comply with section 9 or 10, the Minister shall without delay give notice of the seizure to the person the Minister believes to be the owner. R.S.N.W.T. 1988,c.79(Supp.),s.2.

Search warrant

12. (1) A justice who is satisfied on oath that there are reasonable grounds for believing that a contravention of this Act or the regulations has been committed or is likely to be committed may issue a warrant to a peace officer authorizing the peace officer to enter and search, by force if necessary, any premises for documents, books, records, papers, petroleum products or things that may afford evidence as to the contravention, and seize and remove any such documents, books, records, papers, petroleum products or things until they are produced in any court proceedings or returned to their owner.

Forfeiture on conviction

(2) Where the owner or person in possession of petroleum products seized under subsection (1) is convicted of an offence under this Act or the regulations, the justice making the conviction may order, in addition to any other punishment that may be imposed, that the petroleum products and containers in which they are kept shall be forfeited to the Minister. R.S.N.W.T. 1988,c.79(Supp.),s.2.

Disposal of seized articles

13. (1) Where anything is forfeited to the Minister pursuant to section 11 or subsection 12(2), the Minister shall arrange for its sale at the earliest possible time in the same manner as a sale conducted pursuant to section 65 of the *Financial Administration Act*.

Proceeds of sale

(2) The proceeds of a sale under subsection (1), after payment of all tax and other moneys due under this Act by the owner of the thing sold or the person referred to in section 9 or 10, shall be paid over to the owner. R.S.N.W.T. 1988,c.79(Supp.),s.2; S.N.W.T. 1995,c.12,s.6.

GENERAL

Assessment of tax

14. (1) Where the Minister finds that any tax is owing to the Government, the Minister may

- (a) calculate the amount of the tax; and
- (b) assess the amount of the tax on the person by whom the Minister finds it should have been paid.

Proof of amount of tax

(2) Evidence that an assessment under subsection (1) has been made is, in the absence of evidence to the contrary, proof that the amount of tax so assessed is due and owing to the Government and is payable by the person so assessed. R.S.N.W.T. 1988,c.79(Supp.),s.2; S.N.W.T. 1995,c.12,s.7.

Tax and penalty recoverable

15. (1) The tax in arrears under this Act is, together with the penalty mentioned in section 16, recoverable as a debt due to the Government.

Burden of proof

(2) In an action for the recovery of the tax that is in arrears, the burden of proving that the tax has been paid is on the defendant. S.N.W.T. 1995,c.12,s.8.

Definitions

16. (1) In this section,

"principal" means the amount of the tax due plus any interest unpaid at the end of each year; (*capital*)

"rate" means 1% more than the lowest rate of interest quoted by the bank in which the Consolidated Revenue Fund is located to its most credit-worthy borrowers. (*taux*)

Penalty

- (2) Every person who is in arrears in the payment of the tax owing to the Government shall pay to the Government, in addition to the tax,
- (a) a penalty of \$500 or an amount equal to 10% of the tax in arrears, whichever is lesser; and
 - (b) notwithstanding subsection 17(1) of the *Financial Administration Act*, interest on the tax due for the period the tax is in arrears as calculated in subsection (3).

Interest calculation

(3) For the purposes of paragraph (2)(b), interest shall be calculated every quarter on the principal at the rate existing on the first day of that quarter.

Remission of penalty

(4) Where the Minister is satisfied that a person is in arrears in the payment of the tax owing to the Government because of extenuating circumstances, the Minister may remit the penalty mentioned in subsection (2) subject to the conditions that the Minister considers just, and in such a case the provisions of the *Financial Administration Act* relating to the remission of penalties apply. R.S.N.W.T. 1988,c.79(Supp.),s.2; S.N.W.T. 1995,c.12,s.9.

Refund

16.1. The Minister may refund, as the circumstances require, any amount that was erroneously paid or collected under this Act or that was paid or collected for a purpose that is partially fulfilled or not fulfilled. S.N.W.T. 1995,c.12,s.10.

Exchange with other governments

- 17.** The Minister may
- (a) communicate any return, record or information submitted under this Act,
 - (b) communicate any information obtained by way of audit, investigation or inspection, or
 - (c) allow inspection of or access to any return, record or information referred to in paragraph (a) or (b),
- to any person employed by the Government of Canada or by the government of a province or territory if
- (d) the information, records and returns obtained by the government for the purpose of any Act that imposes a tax are communicated or made accessible on a reciprocal basis to the Minister, and
 - (e) the information, records and returns communicated or made accessible by the Minister will not be used for any purpose other than the administration and enforcement of a law of Canada, a province or territory that provides for the imposition of a tax. R.S.N.W.T. 1988,c.79(Supp.),s.2; S.Nu. 2011,c.10,s.26(2).

Agreements

- 18.** (1) The Minister may, on behalf of the Government of Nunavut, enter into agreements with the Government of Canada or the government of a province or territory
- (a) for the purpose of making the application and administration of this Act and any similar Act of a province or territory more equitable; and
 - (b) respecting the payment or the relief from the payment of the tax under this Act or imposed under a similar Act of a province or territory to avoid the duplicate imposition of any such tax.

Tax relief

(2) Where

- (a) a person has in a province or territory paid a tax in respect of the use or consumption of petroleum products in a motor vehicle that is similar to the tax under this Act, and
- (b) the Minister has entered into an agreement under subsection (1) with the government of that province or territory, which provides that a similar relief will be given where the circumstances are reversed,

the Minister may relieve that person to the extent provided for in the agreement from the tax in respect of the use or consumption of the petroleum products that would otherwise be payable under this Act or that part of the tax that would be equivalent to the amount of tax payable under the Act of that province or territory. S.N.W.T. 1995,c.12,s.11; S.Nu. 2011,c.10,s.26(2).

Collectors

- 19.** The Minister may authorize suitable persons to be collectors for the purposes of this Act and each collector shall exercise the powers and carry out the duties of that office for the period and within the area that the Minister may determine.
R.S.N.W.T. 1988,c.79(Supp.),s.2.

Duty of collectors to remit taxes

- 20.** Every collector shall, not later than the 28th day of each month, remit to the Minister all taxes collected by the collector in the immediately preceding month together with any other returns or documents that the Minister may require.
R.S.N.W.T. 1988,c.79(Supp.),s.2.

Minister's duty

- 20.1.** The Minister shall administer and enforce this Act and control and supervise all persons employed to carry out or enforce this Act and the deputy minister may exercise all the powers and perform the duties of the Minister under this Act, except any authority conferred on the Minister to make a regulation as defined in the *Statutory Instruments Act*. S.N.W.T. 1995,c.12,s.12; S.N.W.T. 1997,c.8,s.26(4).

OFFENCES AND PUNISHMENT

Offences and punishment

21. (1) Every person who

- (a) makes a false statement in a document or form used under this Act,
- (b) obtains or attempts to obtain or knowingly induces, assists or attempts to assist another person to obtain an unwarranted exemption from tax,
- (c) obstructs a person lawfully authorized to audit or examine or enter and search during the exercise of his or her authority or refuses, when requested by that person, to give the required assistance,
- (d) refuses to answer or knowingly gives false information respecting any petroleum products transaction,
- (e) refuses to produce any records or documents respecting petroleum products or any container used for holding petroleum products that is in his or her possession or control,
- (f) refuses or neglects to pay or remit a tax where required to do so by this Act, or
- (g) contravenes any other provision of this Act or the regulations,

is guilty of an offence and liable on summary conviction to a fine not exceeding \$5,000, with or without the additional amount of any tax not paid as a result of the offence, or to imprisonment for a term not exceeding three months or to both.

Effect of prosecution

(2) A prosecution under subsection (1) does not suspend or affect any remedy for the recovery of any tax or amount payable under this Act.

REGULATIONS

Regulations prescribing taxable price per litre of gasoline

22. (1) The Minister may make regulations prescribing a price per litre of gasoline as the taxable price per litre of gasoline.

Determining taxable price

(2) In determining the taxable price per litre of gasoline, the Minister shall use the median price obtained by the Minister from such periodic sampling, as may be prescribed, of the retail price, excluding the tax imposed by this Act, of regular unleaded gasoline in the prescribed place.

Change in taxable price

(3) Notwithstanding anything in this Act, no change in the taxable price per litre of gasoline from time to time in effect shall come into force until at least seven days after the registration of a regulation prescribing a different taxable price per litre of gasoline.

R.S.N.W.T. 1988,c.23(Supp.),s.3; R.S.N.W.T. 1988,c.79(Supp.),s.2,4;

S.N.W.T. 1998,c.36,Sch.C,s.1.

Regulations

23. The Minister may make regulations that the Minister considers necessary for the proper carrying out of this Act and, without limiting the generality of this power to make regulations, may make regulations

- (a) governing the methods of collecting tax;
- (b) governing the accounting for and paying over of tax collected and the time and manner of the accounting and paying;
- (c) prescribing the returns and statements to be made by persons appointed to collect the tax and the time or times for making the returns and statements;
- (c.1) prescribing any other information to be included in a return referred to in subparagraph 3(1)(b)(ii);
- (c.2) respecting the information that must be included in a report under paragraph 5.1(2)(a) and the manner in which the report and deposit shall be made under subsection 5.1(2);
- (d) granting rebates of tax or any portion of tax to any person eligible for a rebate and prescribing the proof to be provided on application for exemption or rebate;
- (e) prescribing the manner in which exemptions may be made and rebates granted;
- (f) respecting the periodic sampling to be used for obtaining a median price under subsection 22(2), and prescribing the place where that sampling is to be done;
- (g) prescribing the certificates and forms that the Minister considers necessary for the proper carrying out of this Act;
- (h) defining, for the purposes of this Act, "highway system"; and
- (i) prescribing any matter or thing that by this Act may or is to be prescribed.

R.S.N.W.T. 1988,c.79(Supp.),s.5; S.N.W.T. 1995,c.12,s.13;
S.N.W.T. 1998,c.36,Sch.C,s.2.