

Cannabis Tax Act

SCHEDULE OF CHAPTER 4 OF THE ACTS OF 2018



© 2018 Her Majesty the Queen in right of the Province of Nova Scotia
Published by Authority of the Speaker of the House of Assembly
Halifax

This page is intentionally blank.

SCHEDULE OF CHAPTER 4 OF THE ACTS OF 2018

**An Act Respecting
the Taxation of Cannabis**

Table of Contents

(The table of contents is not part of the statute)

	Section
Short title.....	1
Interpretation.....	2
Supervision of Act.....	3
Powers of Minister.....	4
Regulations.....	5

Short title

1 This Act may be cited as the *Cannabis Tax Act*. 2018, c. 4, Sch., s. 1.

Interpretation

2 In this Act,

(a) “cannabis taxation agreement” means an agreement implementing a co-ordinated framework for the taxation of cannabis among the Government of Canada and the governments of participating provinces of Canada, together with any amendments made pursuant to this Act;

(b) “Minister” means the Minister of Finance and Treasury Board.
2018, c. 4, Sch., s. 2.

Supervision of Act

3 The Minister has the general supervision and management of this Act. 2018, c. 4, Sch., s. 3.

Powers of Minister

4 (1) The Minister may, on behalf of Her Majesty in right of the Province, enter into a cannabis taxation agreement.

(2) The Minister may make payments from the General Revenue Fund in accordance with a cannabis taxation agreement.

(3) The Minister, on behalf of Her Majesty in right of the Province, may from time to time enter into an agreement with the Minister of Finance for Canada on behalf of the Government of Canada to amend a cannabis taxation agreement. 2018, c. 4, Sch., s. 4.

Regulations

- 5** (1) The Governor in Council may make regulations
- (a) defining any word or expression used but not defined in this Act;
 - (b) respecting any matter or thing the Governor in Council considers necessary or advisable to effectively carry out the intent and purpose of this Act.

(2) The exercise by the Governor in Council of the authority contained in subsection (1) is a regulation within the meaning of the *Regulations Act*.
2018, c. 4, Sch., s. 5.
