INCOME TAX ACT REGULATIONS **AMENDMENT**

Pursuant to section 63 of the Income Tax Act R.S.P.E.I. 1988, Cap. I-1, Council made the following regulations:

1. Subsection 1(1) of the Income Tax Act Regulations (EC505/01) is amended

(a) by the revocation of clause (a) and the substitution of the following:

- (a) "Act" means the *Income Tax Act* R.S.P.E.I. 1988, Cap. I-1;
- (a.1) "approval form" means the Prince Edward Island Teacher approval form School Supply Tax Credit Form provided by the Department of Education;

(a.2) "employee" means any person receiving remuneration who employee reports for work at an establishment of the employer in Prince Edward Island;

(b) by the addition of the following after clause (c):

(c.1) "guidelines" means the Prince Edward Island Teacher School guidelines Supply Tax Credit Guidelines established by the Department of Education:

2. Section 11 of the regulations is revoked and substituted by the following:

11. For the purposes of section 15.1 of the Act and section 12 of these Eligible supplies regulations, "eligible supplies" means those supplies

- (a) that fit the description and conditions of allowable supplies given in the guidelines; and
- (b) that have been approved by the school principal by signature on a completed approval form.
- 12. (1) An eligible individual who wishes to claim a tax credit under Approval form submission section 15.1 of the Act in respect of the purchase of eligible supplies shall submit to the principal of the school a completed approval form together with the receipts for the supplies the eligible individual has purchased.

(2) Where an eligible individual is employed at more than one school Separate approval in a taxation year, the eligible individual must submit a separate approval form for the supplies purchased for each school to ensure that the principal of the school approves only the supplies used in the principal's school.

(3) School principals are responsible for providing the approval forms Responsibility and guidelines to eligible individuals in their schools, as needed.

(4) A school principal shall, if he or she finds that the supplies Approval purchased fit the description and conditions of the allowable supplies given in the guidelines, sign the approval form and return the approval form and receipts to the eligible individual who submitted them.

3. These regulations are deemed to have come into force on January 1, 2003.

EXPLANATORY NOTES

The amendment describes the conditions which must be met for eligible individuals to obtain personal tax credits with respect to supplies purchased with their own money for classroom use in a taxation year.

EC2003-724

PRINCE EDWARD ISLAND LANDS PROTECTION ACT PETITION TO ACQUIRE A LAND HOLDING MARK BELCHER AND SHARON BELCHER (APPROVAL)

Pursuant to section 4 and section 9 of the *Prince Edward Island Lands Protection Act* R.S.P.E.I. 1988, Cap. L-5 Council granted permission to Mark Belcher and Sharon Belcher, both of East Falmouth, Massachusetts to acquire a land holding of approximately sixty-nine decimal seven five (69.75) acres of land in Lot 56, Kings County, Province of Prince Edward Island, being acquired from Marwood Properties Inc. of Georgetown, Prince Edward Island PROVIDED THAT the said real property is identified for non-development use pursuant to the Land Identification Regulations (EC606/95) made under the said Act.

EC2003-725

PRINCE EDWARD ISLAND LANDS PROTECTION ACT PETITION TO ACQUIRE A LAND HOLDING DUNCAN BOUTILIER AND CATHERINE BOUTILIER (APPROVAL)

Pursuant to section 4 and section 9 of the *Prince Edward Island Lands Protection Act* R.S.P.E.I. 1988, Cap. L-5 Council granted permission to Duncan Boutilier and Catherine Boutilier, both of Windsor, Ontario to acquire a land holding of approximately seventy-five (75) acres of land in Lot 64, Kings County, Province of Prince Edward Island, being acquired from Farm Credit Canada of Charlottetown, Prince Edward Island PROVIDED THAT the said real property is identified for non-development use pursuant to the Land Identification Regulations (EC606/95) made under the said Act AND PROVIDED THAT Duncan Boutilier and Catherine Boutilier submit a Forest Management Plan to the Department of Agriculture, Fisheries, Aquaculture and Forestry that is acceptable to the said Department.

Order in Council EC2003-626 of 12 November 2003 is hereby rescinded.

PRINCE EDWARD ISLAND LANDS PROTECTION ACT PETITION TO ACQUIRE A LAND HOLDING **DEBRA GRUBBE** (APPROVAL)

Pursuant to section 4 of the Prince Edward Island Lands Protection Act R.S.P.E.I. 1988, Cap. L-5 Council granted permission to Debra Grubbe of Calgary, Alberta to acquire an interest in a land holding of approximately zero decimal five four (0.54) acres of land in Lot 29, Queens County, Province of Prince Edward Island, being acquired from Davemac Investments Ltd. of Mississauga, Ontario.

EC2003-727

PRINCE EDWARD ISLAND LANDS PROTECTION ACT PETITION TO ACQUIRE A LAND HOLDING KIM MACKAY (APPROVAL)

Pursuant to section 4 of the Prince Edward Island Lands Protection Act R.S.P.E.I. 1988, Cap. L-5 Council granted permission to Kim MacKay of Mississauga, Ontario to acquire a land holding of approximately zero decimal four three (0.43) acres of land in Lot 29, Queens County, Province of Prince Edward Island, being acquired from Davemac Investments Ltd. of Mississauga, Ontario.

EC2003-728

PRINCE EDWARD ISLAND LANDS PROTECTION ACT PETITION TO ACQUIRE A LAND HOLDING KIM MACKAY (APPROVAL)

Pursuant to section 4 of the Prince Edward Island Lands Protection Act R.S.P.E.I. 1988, Cap. L-5 Council granted permission to Kim MacKay of Mississauga, Ontario to acquire a land holding of approximately zero decimal four two (0.42) acres of land in Lot 29, Queens County, Province of Prince Edward Island, being acquired from Keith M. Boswell, Trustee of Charlottetown, Prince Edward Island.

EC2003-729

PRINCE EDWARD ISLAND LANDS PROTECTION ACT PETITION TO ACQUIRE A LAND HOLDING PAUL RIESLING AND MELISSA RUTH RIESLING (APPROVAL)

Pursuant to section 4 of the Prince Edward Island Lands Protection Act R.S.P.E.I. 1988, Cap. L-5 Council granted permission to Paul Riesling and Melissa Ruth Riesling, both of Monument, Colorado to acquire a land holding of approximately zero decimal five eight (0.58) acres of land in Lot 24, Queens County, Province of Prince Edward Island, being acquired from Levi M. Frey and Edna Frey, both of Mount Forest, Ontario.

EC2003-730

PRINCE EDWARD ISLAND
LANDS PROTECTION ACT
PETITION TO ACQUIRE A LAND HOLDING
JUDY TACCOGNA, KIM MACKAY AND DEBRA GRUBBE
(APPROVAL)

Pursuant to section 4 of the *Prince Edward Island Lands Protection Act* R.S.P.E.I. 1988, Cap. L-5 Council granted permission to Judy Taccogna and Kim MacKay, both of Mississauga, Ontario and Debra Grubbe of Calgary, Alberta to acquire an interest in a land holding of approximately forty-two decimal five seven (42.57) acres of land in Lot 42, Kings County, Province of Prince Edward Island, being acquired from the Estate of David MacKay of Mississauga, Ontario.

EC2003-731

PRINCE EDWARD ISLAND LANDS PROTECTION ACT PETITION TO ACQUIRE A LAND HOLDING JUDY TACCOGNA (APPROVAL)

Pursuant to section 4 of the *Prince Edward Island Lands Protection Act* R.S.P.E.I. 1988, Cap. L-5 Council granted permission to Judy Taccogna of Mississauga, Ontario to acquire an interest in a land holding of approximately zero decimal six three (0.63) acres of land in Lot 29, Queens County, Province of Prince Edward Island, being acquired from Davemac Investments Ltd. of Mississauga, Ontario and Keith M. Boswell, Trustee of Charlottetown, Prince Edward Island.

EC2003-732

PRINCE EDWARD ISLAND
LANDS PROTECTION ACT
PETITION TO ACQUIRE A LAND HOLDING
W. GALEN WESTON
(APPROVAL)

Pursuant to section 4 of the *Prince Edward Island Lands Protection Act* R.S.P.E.I. 1988, Cap. L-5 Council granted permission to W. Galen Weston of Toronto, Ontario to acquire an interest in a land holding of approximately two decimal nine seven (2.97) acres of land in Lot 52, Kings County, Province of Prince Edward Island, being acquired from Pan American Trust of Charlottetown, Prince Edward Island.

PRINCE EDWARD ISLAND LANDS PROTECTION ACT PETITION TO ACQUIRE A LAND HOLDING ROBIN WOOD AND EILEEN WOOD (DENIAL)

Council, having under consideration an application (#N4200) for acquisition of a land holding under authority of section 4 of the Prince Edward Island Lands Protection Act R.S.P.E.I. 1988, Cap L-5, denied permission to Robin Wood and Eileen Wood, both of Sidney, Maine to acquire a land holding of approximately two decimal seven (2.7) acres of land in Lot 18, Prince County, currently owned by Gerald Caseley of Kelvin Grove, Prince Edward Island.

EC2003-734

PRINCE EDWARD ISLAND LANDS PROTECTION ACT PETITION TO ACQUIRE A LAND HOLDING BEDEOUE FARMS LTD. (APPROVAL)

Pursuant to section 5 of the Prince Edward Island Lands Protection Act R.S.P.E.I. 1988, Cap. L-5 Council granted permission to Bedeque Farms Ltd. of Bedeque, Prince Edward Island to acquire a land holding of approximately seventy decimal eight four (70.84) acres of land in Lots 19 and 26, Prince County, Province of Prince Edward Island, being acquired from James Toombs, Richard Toombs and Andrew Toombs, all of North Bedeque, Prince Edward Island.

EC2003-735

PRINCE EDWARD ISLAND LANDS PROTECTION ACT PETITION TO ACQUIRE A LAND HOLDING BEDEQUE FARMS LTD. (APPROVAL)

Pursuant to section 5 and section 9 of the Prince Edward Island Lands Protection Act R.S.P.E.I. 1988, Cap. L-5 Council granted permission to Bedeque Farms Ltd. of Bedeque, Prince Edward Island to acquire a land holding of approximately one hundred and thirteen decimal two six (113.26) acres of land in Lots 19 and 25, Prince County, Province of Prince Edward Island, being acquired from James Toombs, Richard Toombs and Andrew Toombs, all of North Bedeque, Prince Edward Island PROVIDED THAT the said real property that is located outside of the City of Summerside is identified for non-development use pursuant to the Land Identification Regulations (EC606/95) made under the said Act.

PRINCE EDWARD ISLAND LANDS PROTECTION ACT PETITION TO ACQUIRE A LAND HOLDING DAVEMAC INVESTMENTS LTD. (APPROVAL)

Pursuant to section 5 of the *Prince Edward Island Lands Protection Act* R.S.P.E.I. 1988, Cap. L-5 Council granted permission to Davemac Investments Ltd. of Mississauga, Ontario to acquire an interest in a land holding of approximately one decimal zero six (1.06) acres of land in Lot 25, Queens County, Province of Prince Edward Island, being acquired from R.N. Dawson Ltd. of Crapaud, Prince Edward Island.

EC2003-737

PRINCE EDWARD ISLAND LANDS PROTECTION ACT PETITION TO ACQUIRE A LAND HOLDING LOBLAW PROPERTIES LIMITED (APPROVAL)

Pursuant to section 5 of the Prince Edward Island Lands Protection Act R.S.P.E.I. 1988, Cap. L-5 Council granted permission to Loblaw Properties Limited of Toronto, Ontario to acquire a land holding of approximately two decimal nine seven (2.97) acres of land in Lot 52, Kings County, Province of Prince Edward Island, being acquired from Pan American Trust of Charlottetown, Prince Edward Island.

EC2003-738

PRINCE EDWARD ISLAND LANDS PROTECTION ACT PETITION TO ACQUIRE A LAND HOLDING MARWOOD PROPERTIES INC. (APPROVAL)

Pursuant to section 5 of the Prince Edward Island Lands Protection Act R.S.P.E.I. 1988, Cap. L-5 Council granted permission to Marwood Properties Inc. of Georgetown, Prince Edward Island to acquire a land holding of approximately zero decimal three (0.3) acres of land in Lot 43, Kings County, Province of Prince Edward Island, being acquired from the Estate of Alfreda MacLellan, care of L.J. MacLellan of Charlottetown, Prince Edward Island.

PRINCE EDWARD ISLAND LANDS PROTECTION ACT PETITION TO ACQUIRE A LAND HOLDING MARWOOD PROPERTIES INC. (APPROVAL)

Pursuant to section 5 of the *Prince Edward Island Lands Protection Act* R.S.P.E.I. 1988, Cap. L-5 Council granted permission to Marwood Properties Inc. of Georgetown, Prince Edward Island to acquire a land holding of approximately thirteen decimal six nine (13.69) acres of land in Lot 53, Kings County, Province of Prince Edward Island, being acquired from Russell Dockendorff and Ruth Dockendorff, both of Charlottetown, Prince Edward Island.

EC2003-740

PRINCE EDWARD ISLAND LANDS PROTECTION ACT PETITION TO ACQUIRE A LAND HOLDING POLSTRA HOLDINGS LTD. (APPROVAL)

Pursuant to section 5 and section 9 of the Prince Edward Island Lands Protection Act R.S.P.E.I. 1988, Cap. L-5 Council granted permission to Polstra Holdings Ltd. of Green Meadows, Prince Edward Island to acquire a land holding of approximately one thousand two hundred and twenty-four decimal nine one (1,224.91) acres of land in Lots 37, 38 and 39, Kings County, Province of Prince Edward Island, being acquired from Reitze Polstra and Anneke (Antje) Polstra, both of Green Meadows, Prince Edward Island PROVIDED THAT the said real property is identified for non-development use pursuant to the Land Identification Regulations (EC606/95) made under the said Act.

EC2003-741

PRINCE EDWARD ISLAND LANDS PROTECTION ACT PETITION TO ACQUIRE A LAND HOLDING POLSTRA HOLDINGS LTD. (APPROVAL)

Pursuant to section 5 of the Prince Edward Island Lands Protection Act R.S.P.E.I. 1988, Cap. L-5 Council granted permission to Polstra Holdings Ltd. of Green Meadows, Prince Edward Island to acquire a land holding of approximately five hundred and fifteen decimal three nine (515.39) acres of land in Lots 37, 38 and 39, Kings County, Province of Prince Edward Island, being acquired from Reitze Polstra and Anneke (Antje) Polstra, both of Green Meadows, Prince Edward Island.

Further, Council noted that the said land holding, being Provincial Property Nos. 187500, 449751, 803197, 803205, 806109, 806117, 806331 and 809822, was previously identified for non-development use in accordance with section 2 of the Land Identification Regulations (EC606/95) made under the said Act. Identification continues to apply.

PRINCE EDWARD ISLAND LANDS PROTECTION ACT PETITION TO ACQUIRE A LAND HOLDING SMALLKEN FARMS LTD. (APPROVAL)

Pursuant to section 5 and section 9 of the Prince Edward Island Lands Protection Act R.S.P.E.I. 1988, Cap. L-5 Council granted permission to Smallken Farms Ltd. of Alma, Prince Edward Island to acquire a land holding of approximately sixty-six (66) acres of land in Lot 3, Prince County, Province of Prince Edward Island, being acquired from Glen Barbour and Barbie Barbour, both of Alma, Prince Edward Island PROVIDED THAT the said real property is identified for non-development use pursuant to the Land Identification Regulations (EC606/95) made under the said Act.

EC2003-743

PRINCE EDWARD ISLAND LANDS PROTECTION ACT PETITION TO ACQUIRE A LAND HOLDING SPLENDID HOLDINGS LTD. (APPROVAL)

Pursuant to section 5 of the Prince Edward Island Lands Protection Act R.S.P.E.I. 1988, Cap. L-5 Council granted permission to Splendid Holdings Ltd. of New Haven, Prince Edward Island to acquire a land holding of approximately twenty decimal nine (20.9) acres of land in Lot 19, Prince County, Province of Prince Edward Island, being acquired from Clayton Mill and Marie Mill, both of Kensington, Prince Edward Island.

EC2003-744

PRINCE EDWARD ISLAND LANDS PROTECTION ACT PETITION TO ACQUIRE A LAND HOLDING SPRING VALLEY SELECT FARM MARKET LTD. (APPROVAL)

Pursuant to section 5 and section 9 of the Prince Edward Island Lands Protection Act R.S.P.E.I. 1988, Cap. L-5 Council granted permission to Spring Valley Select Farm Market Ltd. of Spring Valley, Prince Edward Island to acquire a land holding of approximately twenty-seven decimal seven seven (27.77) acres of land in Lot 19, Prince County, Province of Prince Edward Island, being acquired from Marc Schurman, Trustee of Spring Valley, Prince Edward Island SUBJECT TO the condition that the said real property not be subdivided. The condition preventing subdivision shall be binding on the said Spring Valley Select Farm Market Ltd. and on all successors in title.

PRINCE EDWARD ISLAND LANDS PROTECTION ACT PROPERTY NO. 522557, LOT 12, PRINCE COUNTY IDENTIFICATION FOR NON-DEVELOPMENT USE **AMENDMENT**

Pursuant to subsection 9(2) of the Prince Edward Island Lands Protection Act R.S.P.E.I. 1988, Cap. L-5, Council amended the condition of non-development use made pursuant to section 2 of the Land Identification Regulations (EC606/95) in respect of approximately forty-seven (47) acres of land, being Provincial Property No. 522557 located in Lot 12, Prince County, Prince Edward Island and currently owned by Richard I. Grove and Helen L. Grove, both of Morell, Prince Edward Island.

Council noted that this amendment will enable subdivision of the parcel into two lots of approximately twenty-three decimal five (23.5) acres each, and determined that following subdivision, identification for non-development use shall continue to apply to the new parcels.

This Order-in-Council comes into force on 16 December 2003.

EC2003-746

PRINCE EDWARD ISLAND LANDS PROTECTION ACT PROPERTY NO. 161166, LOT 53, KINGS COUNTY IDENTIFICATION FOR NON-DEVELOPMENT USE **AMENDMENT**

Pursuant to subsection 9(2) of the Prince Edward Island Lands Protection Act R.S.P.E.I. 1988, Cap. L-5, Council amended the condition of non-development use made pursuant to section 2 of the Land Identification Regulations (EC606/95) in respect of approximately ninety-three decimal five (93.5) acres of land, being Provincial Property No. 161166 located in Lot 53, Kings County, Prince Edward Island and currently owned by Ching Bros. Inc. of Kingsboro, Prince Edward Island.

Council noted that this amendment will enable subdivision of a parcel of land of approximately zero decimal six nine (0.69) acres, and determined that following subdivision, identification for non-development use shall continue to apply to the remaining land.

This Order-in-Council comes into force on 16 December 2003.

LEGAL PROFESSION ACT **OUEEN'S COUNSEL APPOINTMENT** OF DARRELL E. COOMBS

Council, pursuant to subsection 34(1) of the Legal Profession Act R.S.P.E.I. 1988, Cap. L-6.1 ordered that Letters Patent under the Great Seal of the Province be issued to appoint Darrell E. Coombs, as Her Majesty's Counsel learned in the law of Prince Edward Island, effective 16 December 2003.

EC2003-748

LEGAL PROFESSION ACT **QUEEN'S COUNSEL APPOINTMENT** OF JOHN R.W. DIAMOND

Council, pursuant to subsection 34(1) of the *Legal Profession Act* R.S.P.E.I. 1988, Cap. L-6.1 ordered that Letters Patent under the Great Seal of the Province be issued to appoint John R.W. Diamond, as Her Majesty's Counsel learned in the law of Prince Edward Island, effective 16 December 2003.

EC2003-749

LEGAL PROFESSION ACT **QUEEN'S COUNSEL APPOINTMENT** OF BLOYCE V. MCLELLAN

Council, pursuant to subsection 34(1) of the Legal Profession Act R.S.P.E.I. 1988, Cap. L-6.1 ordered that Letters Patent under the Great Seal of the Province be issued to appoint Bloyce V. McLellan, as Her Majesty's Counsel learned in the law of Prince Edward Island, effective 16 December 2003.

EC2003-750

LEGAL PROFESSION ACT **QUEEN'S COUNSEL** APPOINTMENT OF MICHELE M. MURPHY

Council, pursuant to subsection 34(1) of the *Legal Profession Act* R.S.P.E.I. 1988, Cap. L-6.1 ordered that Letters Patent under the Great Seal of the Province be issued to appoint Michele M. Murphy, as Her Majesty's Counsel learned in the law of Prince Edward Island, effective 16 December 2003.

LENDING AGENCY ACT ACADIAN FISHERMEN'S CO-OP ASSOCIATION LTD. AUTHORIZATION

Pursuant to subsection 2(2) of the Lending Agency Act Regulations (EC1999-406) Council authorized the Agency to advance a revolving line of credit in the amount of \$8,000,000.00 to Acadian Fishermen's Co-op Association Ltd.

EC2003-752

LENDING AGENCY ACT RURAL REALTY CO. LTD. AUTHORIZATION

Pursuant to subsection 2(2) of the Lending Agency Act Regulations (EC1999-406) Council authorized the Agency to increase the operating line of credit to Rural Realty Co. Ltd. by up to \$40,000.00.

EC2003-753

PUBLIC FOREST COUNCIL ACT PUBLIC FOREST COUNCIL APPOINTMENTS

Pursuant to section 4 of the *Public Forest Council Act* R.S.P.E.I. 1988, Cap. P-29.1 Council made the following appointments:

NAME TERM OF APPOINTMENT

via clause 4(1)(a)

Albert Arsenault 20 November 2003

St. Gilbert to

(reappointed) 20 November 2006

Jim Cook 20 November 2003

Wood Islands to

(reappointed) 20 November 2006

Gerald MacDonald 20 November 2003

Monticello to

(reappointed) 20 November 2006

via clause 4(1)(b)

Paul McKnight, Policy Analyst 16 December 2003

Administration Section at pleasure

Forestry and Land Resource Modelling Division

UNIVERSITY ACT UNIVERSITY OF PRINCE EDWARD ISLAND APPROVAL TO INCUR A LIABILITY APPROVAL

Pursuant to clause 17(1)(b) of the *University Act* R.S.P.E.I. 1988, Cap. U-4 Council authorized the University of Prince Edward Island to incur a liability in an amount not exceeding twelve million (\$12,000,000.00) to finance construction of a new student residence and to undertake renovations to existing residences (Bernadine Hall and Blanchard Hall) in accordance with the capital renewal plan. The liability will be financed using long term debt amortized over a twenty-five (25) year period with annual debt servicing charged to residence operations.

EC2003-755

UNIVERSITY ACT
UNIVERSITY OF PRINCE EDWARD ISLAND
FINANCIAL STATEMENTS
(APRIL 30, 2003)
RECEIVED

Council received the University of Prince Edward Island Financial Statements for the year ended 30 April 2002 presented pursuant to subsection 19(1) of the *University Act* R.S.P.E.I. 1988, Cap. U-4.