



HOUSE USE ONLY

CHAIR:

WITH / WITHOUT

1st SESSION, 67th GENERAL ASSEMBLY
Province of Prince Edward Island
1 CHARLES III, 2023

(Bill No. 4)

An Act to Amend the Revenue Administration Act

Hon. Jill Burridge
Minister of Finance

GOVERNMENT BILL

Andrea MacRae
Acting King's Printer
Charlottetown, Prince Edward Island



AN ACT TO AMEND THE REVENUE ADMINISTRATION ACT

BILL NO. 4

2023

BE IT ENACTED by the Lieutenant Governor and the Legislative Assembly of the Province of Prince Edward Island as follows:

1. **Section 1 of the *Revenue Administration Act* R.S.P.E.I. 1988, Cap. R-13.2, is amended**
 - (a) **in clause (b), by the deletion of the words “provided for by this Act” and the substitution of the words “appointed or continued under section 2 of this Act”; and**
 - (b) **in subclause (c)(i), by the deletion of the words “provided for under this Act” and the substitution of the words “appointed under section 2 of this Act”.**

2. (1) **Subsection 2(2) of the Act is repealed and the following substituted:**

Provincial Tax Commissioner

 - (2) The Lieutenant Governor in Council may appoint a person as Provincial Tax Commissioner for the purposes of this Act, the revenue Acts and any other enactment that confers functions on the Commissioner.

Continuation of Commissioner

 - (2.1) The person who is serving as Provincial Tax Commissioner on the coming into force of subsection (2) is hereby continued as the Provincial Tax Commissioner.
 - (2) **Subsection 2(4) of the Act is amended by the deletion of the word “his”.**
 - (3) **Section 2 of the Act is amended by the addition of the following after subsection (4):**

Inspectors

 - (5) The Minister may appoint one or more inspectors for the purposes of this Act, the revenue Acts and any other enactment that confers functions on an inspector referred to in subclause 1(c)(i).

3. **Subsection 20(4.2) of the Act is amended by the deletion of the words “formulating or analyzing the levy imposed under the *Climate Leadership Act*.”.**

4. **Section 3 of this Act comes into force on July 1, 2023.**

EXPLANATORY NOTES

SECTION 1 amends clause 1(b) and subclause 1(c)(i) of the *Revenue Administration Act* to clarify that the officials referred to in those provisions are appointed under section 2 of the Act.

SECTION 2 repeals subsection 2(2) of the Act and substitutes a new subsection (2), to clarify the process for the appointment of the Provincial Tax Commissioner, and a new subsection (2.1) that provides that the person serving as the Provincial Tax Commissioner on the coming into force of subsection (2) is continued in that office. The section also amends subsection 2(4) by deleting the word “his”, to eliminate a gendered reference, and adds a new subsection 2(5) to clarify the process for the appointment of inspectors for the purposes of the Act, other revenue Acts and any other enactment that confers functions on an inspector as defined in subclause 1(c)(i).

SECTION 3 amends subsection 20(4.2) of the Act to delete wording that referred to the levy imposed under the *Climate Leadership Act*. As of July 1, 2023, that levy will no longer be imposed.

SECTION 4 provides for the commencement of section 3 of this Act on July 1, 2023.

(Bill No. 4)

An Act to Amend the Revenue Administration Act

<i>STAGE:</i>	<i>DATE:</i>
<i>1st Reading:</i>	May 16, 2023
<i>2nd Reading:</i>	
<i>To Committee:</i>	
<i>Reported:</i>	
<i>3rd Reading and Pass:</i>	
<i>Assent:</i>	

SIGNATURES:

Honourable Antoinette Perry, Lieutenant Governor

Honourable Darlene Compton, Speaker

Joseph Jeffrey, Clerk

Hon. Jill Burridge
Minister of Finance

GOVERNMENT BILL

2023
1st SESSION, 67th GENERAL ASSEMBLY