The Canadian Armed Forces Income Tax Remission Regulations

Repealed
by Saskatchewan Regulations 11/2022
(effective March 18, 2022).

Formerly
Chapter F-13.3 Reg 8 (effective February 26, 1992).

NOTE:
This consolidation is not official. Amendments have been incorporated for convenience of reference and the original statutes and regulations should be consulted for all purposes of interpretation and application of the law. In order to preserve the integrity of the original statutes and regulations, errors that may have appeared are reproduced in this consolidation.

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CHAPTER F-13.3 REG 8

The Financial Administration Act, 1993

Title

1 These regulations may be cited as *The Canadian Armed Forces Income Tax Remission Regulations*.

Interpretation

2(1) In these regulations:

(a) **"Act"** means *The Income Tax Act*;

(b) **"taxpayer"** means:

(i) a member of the Canadian Armed Forces who was in a unit under the operational command of the Commander, Canadian Forces Middle East, or in a unit of other allied forces and was serving in the Persian Gulf theatre of operations or in transit to or from that theatre of operations during:

(A) for the purposes of receiving a remission pursuant to section 5 with respect to a registered retirement savings contribution, February 1991; and

(B) for all other purposes, April, 1991;

(ii) the spouse of the person described in subclause (i);

(iii) a supporting person, as defined in subparagraph 63(3)(d)(i) or 122.2(2)(b)(ii) of the *Income Tax Act* (Canada), of an eligible child of a person described in subclause (i);

(iv) a qualified relation, as defined in subsection 122.5(1) of the *Income Tax Act* (Canada), of a person described in subclause (i);

(v) a person with respect to whose eligible child a person described in subclause (i) is a supporting person by virtue of subparagraph 63(3)(d)(i) or 122.2(2)(b)(ii) of the *Income Tax Act* (Canada); or

(vi) a person who is the spouse, as defined in subsection 146(1.1) of the *Income Tax Act* (Canada), of a person described in subclause (i).

(2) Terms used in these regulations but not defined in these regulations have the same meanings as they have in the Act.

6 Mar 92 cF-13.3 Reg 8 s2.

Application

3 These regulations apply only to the 1990 taxation year.

6 Mar 92 cF-13.3 Reg 8 s3.

Remission of tax

4(1) Subject to section 5, remission of income tax, interest and penalties payable pursuant to the Act for the taxation year is granted to a taxpayer in an amount equal to the amount, if any, by which:

(a) the income tax, interest and penalties payable pursuant to the Act for the taxation year;

exceeds;

(b) the income tax, interest and penalties that would be payable pursuant to the Act for the taxation year if the aggregate of all amounts described in subsection (2) were not included in computing the taxpayer's income for the taxation year.

(2) For the purposes of clause (1)(b), an amount is the amount of a contribution by the taxpayer to a registered retirement savings plan made on or before October 31, 1991 that would have been deductible pursuant to the Act for the taxation year if the contribution had been made on or before March 1, 1991.

6 Mar 92 cF-13.3 Reg 8 s4.

Filing of waiver required

5(1) In this section, **"minister"** means the minister as defined in the Act.

(2) Remission is granted pursuant to section 4 only where the taxpayer files with the minister, within a period of time that the minister considers reasonable after the taxpayer becomes aware of the taxpayer's rights under these regulations, a form acceptable to the minister, in which the taxpayer:

(a) waives the right to deduct the amount described in subsection 4(2) in computing the taxpayer's income for a taxation year after the 1990 taxation year as a contribution to a registered retirement savings plan; and

(b) agrees to have all liabilities under the Act at any time after the coming into force of these regulations computed in a manner consistent with these regulations.

6 Mar 92 cF-13.3 Reg 8 s5.

Remission of interest payable for late filing

6 Remission of interest payable pursuant to the Act for the taxation year is granted to a taxpayer in an amount equal to the amount, if any, by which:

(a) the interest payable pursuant to the Act for the taxation year;

exceeds;

(b) the interest that would be payable pursuant to the Act for the taxation year if:

(i) no tax were payable by the taxpayer with respect to 1990 on or before October 31, 1991; and

(ii) in the case of a taxpayer described in subclause 2(b)(i), no instalment of tax were payable by that taxpayer between October 1, 1990 and October 31, 1991.

6 Mar 92 cF-13.3 Reg 8 s6.

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