

Ideagen Summary Writing Innodata Queries

1. In *“Legal Summary Examples – Pilot Jurisdictions.pdf,”* under *“EU – Example 2 – amended legislation”* (page 3), it provides that, “Change Comments highlight anything new or changed to clients, as such, amended entries included here will only show the most recent change comment”. Examples from UK/Great Britain/England, Ireland, Singapore, and Czech Republic also shows the change comment from the new or latest amendment. However, in **British Columbia - Example 2 – amended legislation**, the change comment includes not only the most recent amendment from BC Reg 12/2020 but also the former change comment from the amendments from BC Reg 231/2019. Is this an exception to the aforementioned rule? If this is an exception, please provide further guidance.

Change Comment:

BC Reg 231/2019 inserts a new Part 5.1 into the Carbon Tax Regulation entitled "Regulated Operation Refund" which provides guidance on issues such as calculating "eligible tax" in relation to a regulated operation and a calendar year, target and threshold emissions rates for 2020 to 2024 and each subsequent period of five calendar years and information concerning claims for a refund of eligible tax.

BC Reg 12/2020, which takes effect on 1 April 2020, amends the Carbon Tax Regulation by removing the requirement for wholesale and retail dealers and anyone required to file returns for the payment of tax under the Act to keep the specified records at their principal office or principal place of business in British Columbia. Anyone who is required to retain records under the Act or Regulation for five years need not keep them in British Columbia. The option for a director to allow registered air or marine services to keep and retain records outside British Columbia is abolished.

Relevant to businesses in British Columbia that are liable to pay carbon tax, must keep carbon tax records and which conduct "regulated operations" within the Carbon Tax Regulation.

The comment added to **EU – Example 2** was meant to explain that each summary may have had several change comments in its lifecycle, but that I had only included the most recent one for each example given.

Change comments summarise the changes made to the legislation within the current publication cycle. In **British Columbia – Example 2**, these were both amendments which had occurred within the researched time-period, and as such, were both new to the client in this content cycle – this is why both were included in the Change Comment.

2. We also noticed that in **British Columbia - Example 2 – amended legislation**, two types of legislation [primary legislation (Carbon Tax Act) and secondary legislation (Carbon Tax Regulation)] are summarized together. Our understanding is that related legislation and regulation (e.g., the regulation is emanating from the act) are consolidated, and therefore will have only one summary. Please provide further guidance on how to deal with this kind of material.

For the Pilot, our understanding is we will create one summary for one legislation.

British Columbia - Example 2 – amended legislation

Name: B.C. Carbon Tax Act and Regulation

Synopsis:

Link to Full Text >> [Carbon Tax Act](#) and [Carbon Tax Regulation](#)

Purpose & Scope

The **Carbon Tax Act** imposes a carbon tax on the purchase and use of fuels within the province. Fuels subject to this tax include gasoline, diesel, natural gas, heating fuel, propane, coal, and certain other materials including peat and tyres when used to produce energy. Tax rates are based on a price of \$30 per tonne of CO₂ equivalent emissions, and as a result the tax per unit of fuel consumed differs depending on the type of fuel.

The **Carbon Tax Regulation** covers issues such as the issuance of registered consumer certificates to commercial rail, air and marine transport services, carbon tax return arrangements for collectors and deputy collectors, dealers of natural gas and registered customers, fuel imported into British Columbia, carbon tax exemptions, the provision of

In this case, because Tax is on the periphery of our scope (as indicated in our topics list) it was felt appropriate to create short, high level summaries distinguishing the elements of each legislation, but combine them into one entry for our clients. Had either been more detailed or more directly in scope, they would have been separated out. We would not merge the legislations within a summary – we would always set out which elements came from which legislation.

3. We understand from page 1 of the *QPulse Law Writing Principles* document that, “We do not need to note what the regulators or government bodies must do, unless for information/reference due to a subsequent client implication e.g. government reporting which may/will require industry input in future”. In **Singapore - Example 2 – amended legislation**, the summary notes the powers of the Commissioner of Civil Defence in relation to fire safety. Please confirm if that example falls within the scenario where the function or power of a government body has a “subsequent client implication”. Please provide further guidance on this rule and clarify the meaning of the phrase “unless for information/reference due to a subsequent client implication...”.

Powers of the Commissioner of Civil Defence in relation to fire safety

In the event of a fire, the Commissioner of Civil Defence may enter, move, take possession of or destroy property as is necessary to prevent the spread of fire. The Commissioner also has the right to enter a premises or vessel in order to ensure this Act or any regulations under are being correctly implemented. The Commissioner may also enter a premises or vessel up to 48 hours after fire in order to investigate. The Commissioner may have fire hydrants installed on roads and in public spaces; damage to a fire hydrants and false fire alarms are offences.

The Commissioner may stop and inspect vehicles or inspect stores containing petroleum or flammable materials, enter sites where it is believed such substances are being stored illegally or seize any stock of such material in relation to which an offence is believed to have been committed.

Decisions by the Commissioner relating to plan approval, fire safety works, fire safety certificates and other matters under this Act may be appealed to the Minister.

This is an older entry, but I believe the Commissioner's responsibilities have been listed here as they could directly impact clients and their compliance – for example the right to enter for audit purposes, stopping and inspection of vehicles, seizure of stock etc. It is useful for the client to know these powers exist. This is more of what the regulators or government bodies **can** do, rather than what they **must** do which may include things such as setting up councils, agreeing funding etc, which isn't of interest to clients.

4. Regarding the sub-headings, page 1 of the *QPulse Law Writing Principles* document states, "Use sub-headings where it helps to usefully break up the content". Some of the legislation are divided into sections, parts, and chapters, which would serve as a guide to using sub-headings. However, not all have been divided into sub-headings in the summaries. So, is the use of sub-headings at our discretion? Please provide further guidance on the proper use of sub-headings in the summary.

Sub-headings are at your discretion – they can often follow the chapters/headings of the legislation itself e.g. Employer Obligations; Penalties. This is something we can review and develop further during the feedback process.

5. We understand that for amendments, we will add the details and description of the amendments in the "Amendments" and "Change Comments" sections. We also understand that the sections preceding the "Amendments" and "Change Comment" may also be updated accordingly to reflect the amendments. Please provide further guidance or instructions on how amendments should be reflected (or how updates should be written) to other sections of the summary. Please also provide samples of summaries before the legislation was amended and the equivalent summary after an amendment to the legislation is released.

As agreed on the kick-off prep call, just the amendments will be written for the pilot, and the Ideagen team will then review the existing content entry for any additional changes required. We are unable to provide examples of summaries pre- and post-amendment due to the current way the system is set-up.