

Table of Public Statutes and Responsible Ministers

Showing All the Chapters of the Revised Statutes, 1985, with Their Amendments and Certain Other Public Acts and Their Amendments

Updated to 2010, c. 25 and Canada Gazette, Part II, Vol. 145, No. 1 (2011-01-05)

E

Eastern Bank of Canada

(« *Eastern Bank of Canada* », *Loi constituant en corporation la*)

1928, c. 78 (Private Act); 1932, c. 29 (Public Act)

Economic Council of Canada Act

— **R.S., 1985, c. E-1**

(*Conseil économique du Canada, Loi sur le*)

ACT REPEALED 1993, c. 1, s. 23

General, 1993, c. 1, ss. 13 to 16

CIF, 1993, c. 1, ss. 13 to 16 and 23 in force 31.03.93 *see* SI/93-57

Economic Development Agency of Canada for the Regions of Quebec Act — 2005, c. 26

(*Agence de développement économique du Canada pour les régions du Québec, Loi sur l'*)

Minister of the Economic Development Agency of Canada for the Regions of Quebec

s. 18, 2005, c. 26, s. 27(2)(E)

Coordinating amendment, 2005, c. 26, s. 27

CIF, 2005, c. 26, other than s. 27, in force 05.10.2005 *see* SI/2005-101; s. 27 in force on assent 23.06.2005

Economic Recovery Act (stimulus)

— **2009, c. 31**

(*Reprise économique (mesures incitatives), Loi sur la*)

General, 2009, c. 31, ss. 18 and 19 (payments)

CIF, 2009, c. 31, ss. 18 and 19 in force on assent 15.12.2009; ss. 30, 31, 32(2), 33, 34, 41 and 42 in force 01.09.2010 *see* SI/2010-57(a); ss. 25 to 29, 32(1), 35 to 40 in force 01.01.2010 *see* SI/2010-57

Efficiency and adaptability of the Canadian economy by regulating certain activities that discourage reliance on electronic means of carrying out commercial activities, and to amend the Canadian Radio-television and Telecommunications Commission Act, the Personal Information Protection and Electronic Documents Act and the Telecommunications Act, An Act to promote the — 2010, c. 23

(*Efficacité et la capacité d'adaptation de l'économie canadienne par la réglementation de certaines pratiques qui découragent l'exercice des activités commerciales par voie électronique et modifiant la Loi sur le Conseil de la radiodiffusion et des télécommunications canadiennes, la Loi sur la concurrence, la Loi sur la protection des renseignements personnels et les documents électroniques et la Loi sur les télécommunications, Loi visant à promouvoir l'*)

Introduced by the Minister of Industry

s. 6, 2010, c. 23, s. 68

Transitionals, 2010, c. 23, ss. 66 and 67

CIF, 2010, c. 23 (assent: 15.12.2010), provisions of this Act come into force on a day or days to be fixed by order of the Governor in Council *see* s. 91 – Not in force

Eldorado Nuclear Limited Reorganization and Divestiture Act — 1988, c. 41

(*Réorganisation et aliénation de Eldorado Nucléaire Limitée, Loi sur la*)

Minister of Finance (SI/89-97)

s. 5, 2001, c. 18, s. 1

consequential amendments, ss. 12 to 14 (*see* R.S., c. 33 (4th Supp.), ss. 1 to 3))

Transitional, 1988, c. 41, s. 16

E

Eldorado Nuclear Limited Reorganization and Divestiture Act — 1988, c. 41 — Continued

CIF, 1988, c. 41 in force on assent 28.07.88 except s. 4(4) in force 30.09.88 *see* SI/88-191, s. 5(6) and (7) in force 26.09.88 *see* SI/88-180, par. 5(1)(d) in force 31.10.88 *see* SI/88-224; ss. 12 to 15 shall come into force on a day or days to be fixed by order of the Governor in Council *see* s. 17. Not in force

CIF, 2001, c. 18, s. 1 in force on assent 14.06.2001

Electoral Boundaries Readjustment Act — R.S., 1985, c. E-3

*(Révision des limites des circonscriptions électorales,
Loi sur la)*

Leader of the Government in the House of Commons (SI/2006-38)

s. 2, R.S., c. 6 (2nd Supp.), s. 1; 1993, c. 28, s. 78 (Sch. III, item 45); 1998, c. 15, s. 25

s. 3, 2001, c. 21, s. 27

s. 5, 1993, c. 28, s. 78 (Sch. III, item 45.1); 1998, c. 15, s. 25

s. 12, 2003, c. 22, par. 224(z.30)(E)

s. 13, 1994, c. 41, s. 38(1)(a)

s. 15, R.S., c. 6 (2nd Supp.), s. 2; R.S., c. 1 (4th Supp.), s. 45 (Sch. III, item 9(1))(F); 1993, c. 28, s. 78 (Sch. III, item 45.2); 1998, c. 15, s. 25

s. 16, R.S., c. 1 (4th Supp.), s. 22

s. 17, 1994, c. 41, s. 38(1)(a)

s. 19, R.S., c. 6 (2nd Supp.), s. 3; R.S., c. 1 (4th Supp.), s. 45 (Sch. III, item 9(2))(F)

s. 20, R.S., c. 6 (2nd Supp.), s. 4

s. 21, R.S., c. 6 (2nd Supp.), s. 5

s. 22, R.S., c. 6 (2nd Supp.), s. 6; R.S., c. 1 (4th Supp.), s. 23

s. 24, R.S., c. 6 (2nd Supp.), s. 7

s. 25, 2000, c. 9, s. 559; 2004, c. 1, s. 2

s. 28, 1994, c. 41, s. 38(1)(a)

s. 30, 1993, c. 28, s. 78 (Sch. III, item 45.3); 1998, c. 15, s. 25

Coordinating amendment, 2004, c. 1, s. 2

General, 1986, c. 8, s. 8

General, 1994, c. 41, s. 38(2)

Transitional, R.S., c. 6 (2nd Supp.), s. 8 *re* ss. 21 and 22

CIF, R.S., c. 6 (2nd Supp.) proclaimed in force 06.03.86 *see* SI/86-49

CIF, R.S., c. 1 (4th Supp.), ss. 22, 23 and 45 in force 04.02.88

CIF, 1993, c. 28, s. 78, (Sch. III, ss. 45 to 45.3) in force 01.04.99 *see* s. 79

CIF, 1994, c. 41, s. 38 in force 12.01.95 *see* SI/95-10

CIF, 1998, c. 15, s. 25 in force on assent 11.06.98

CIF, 2000, c. 9, s. 559 in force 01.09.2000 *see Canada Gazette*, Part I, Extra Vol. 134, No. 6, 01.09.2000

CIF, 2001, c. 21, s. 27 in force on assent 14.06.2001

CIF, 2003, c. 22, s. 224 in force 01.04.2005 *see* SI/2005-24

CIF, 2004, c. 1, s. 2 in force on assent 11.03.2004

Electoral Boundaries Readjustment Suspension Act — 1992, c. 25

*(Suspension de la révision des limites des
circonscriptions électorales, Loi sur la)*

ACT REPEALED 1994, c. 19, s. 5

CIF, 1994, c. 19, s. 5 in force on assent 15.06.94

Electoral Boundaries Readjustment Suspension Act, 1994 — 1994, c. 19

*(Suspension de la révision des limites des
circonscriptions électorales, Loi de 1994 sur la)*

Leader of the Government in the House of Commons (SI/2006-39)

CIF, 1994, c. 19 in force on assent 15.06.94

Electoral districts — SI/2003-154 *(Circonscriptions électorales)*

SI/2003-154, *Canada Gazette, Part II*, Extra Vol. 137, No. 6, 29.08.2003

Abitibi—Baie-James—Nunavik—Eeyou, 2004, c. 19, s. 14

Acadie—Bathurst, 2005, c. 6, s. 1 (Sch. 1)

Argenteuil—Papineau—Mirabel, 2004, c. 19, s. 7

Bas-Richelieu—Nicolet—Bécancour, 2004, c. 19, s. 16

Battle River, 2004, c. 19, s. 32 (changed to Westlock—St. Paul, 2005, c. 5)

Beauport—Limoilou, 2004, c. 19, s. 8

Bonavista—Gander—Grand Falls—Windsor, 2004, c. 19, s. 1

British Columbia Southern Interior, 2004, c. 19, s. 37

Bruce—Grey—Owen Sound, 2004, c. 19, s. 22

Calgary Centre, 2004, c. 19, s. 30

Calgary Centre-North, 2004, c. 19, s. 29

Carleton—Mississippi Mills, 2004, c. 19, s. 20

Charlesbourg—Haute-Saint-Charles, 2004, c. 19, s. 9

E

Electoral districts — SI/2003154 — Continued

Charleswood—St. James—Assiniboia, 2004, c. 19, s. 25
 Cumberland—Colchester—Musquodoboit Valley, 2004, c. 19, s. 4
 Dauphin—Swan River—Marquette, 2004, c. 19, s. 26
 Desnethé—Missinippi—Churchill River, 2004, c. 19, s. 27
 Durham, 2004, c. 19, s. 21
 Edmonton—Mill Woods—Beaumont, 2004, c. 19, s. 31
 Fort McMurray—Athabasca, 2004, c. 19, s. 28
 Fundy Royal, 2004, c. 19, s. 5
 Haute-Gaspésie—La Mitis—Matane—Matapédia, 2004, c. 19, s. 13
 Kamloops—Thompson—Cariboo, 2004, c. 19, s. 34
 Kelowna—Lake Country, 2004, c. 19, s. 35
 Kitchener Conestoga, 2005, c. 4
 Kitchener—Wilmot—Wellesley—Woolwich, 2004, c. 19, s. 23 (changed to Kitchener Conestoga, 2005, c. 4)
 Lambton—Kent—Middlesex, 2004, c. 19, s. 24
 Laurier—Sainte-Marie, 2004, c. 19, s. 11
 Longueuil—Pierre-Boucher, 2004, c. 19, s. 12
 Miramichi, 2005, c. 6, s. 2 (Sch. 2)
 Montmagny—L'Islet—Kamouraska—Rivière-du-Loup, 2004, c. 19, s. 18
 Montmorency—Charlevoix—Haute-Côte-Nord, 2004, c. 19, s. 10
 New Brunswick Southwest, 2004, c. 19, s. 6
 Okanagan—Shuswap, 2004, c. 19, s. 36
 Pitt Meadows—Maple Ridge—Mission, 2004, c. 19, s. 33
 Portneuf—Jacques-Cartier, 2004, c. 19, s. 15
 Rimouski-Neigette—Témiscouata—Les Basques, 2004, c. 19, s. 17
 Roberval—Lac-Saint-Jean, 2004, c. 19, s. 19
 St. John's Est, 2004, c. 19, s. 2
 St. John's South—Mount Pearl, 2004, c. 19, s. 3
 Westlock—St. Paul, 2005, c. 5
 West Vancouver—Sunshine Coast—Sea to Sky Country, 2004, c. 19, s. 38
 CIF, SI/2003-154, proclamation declaring the representation order to be in force effective on the first dissolution of Parliament that occurs after August 25, 2004
 CIF, 2004, c. 19 in force 01.09.2004 *see* s. 39
 CIF, 2005, c. 4 in force on assent 24.02.2005
 CIF, 2005, c. 5 in force on assent 24.02.2005
 CIF, 2005, c. 6,
 s. 4(1) states that subject to s. 4(2), ss. 1 and 2 come into force on the first dissolution of Parliament that occurs at any time after the expiry of three months after the day on which this Act receives royal assent (assent date 24.02.2005)

s. 4(2) states that if, before the day on which ss. 1 and 2 would otherwise come into force under s. 4(1), the Chief Electoral Officer publishes a notice in the *Canada Gazette* indicating that the necessary preparations for bringing them into operation have been made and that they may come into force accordingly, ss. 1 and 2 come into force on the first dissolution of Parliament that occurs after the notice is published. The necessary preparations for the bringing into operation of ss. 1 and 2 have been made and these sections may come into force accordingly *see Canada Gazette, Part I*, Vol. 139, No. 19, p. 1532 and Extra Vol. 139, No. 4, on Monday 2, 2005

Electricity and Gas Inspection Act — R.S., 1985, c. E-4

(*Inspection de l'électricité et du gaz, Loi sur l'*)

Minister of Industry

s. 2, 1992, c. 1, s. 145 (Sch. VIII, item 11)(F); 1995, c. 1, s. 62(1)(i)
 s. 26, R.S., c. 31 (1st Supp.), s. 7
 s. 28, 2001, c. 34, s. 39
 General, 1995, c. 1, s. 62(3)
 CIF, R.S., c. 31 (1st Supp.), s. 7 proclaimed in force 13.08.86 *see* SI/86-171
 CIF, 1992, c. 1, s. 145 (Sch. VIII, item 11)(F) in force on assent 28.02.92
 CIF, 1995, c. 1, s. 62 in force 29.03.95 *see* SI/95-48
 CIF, 2001, c. 34, s. 39 in force on assent 18.12.2001

Electricity Inspection Act — R.S.C. 1970, c. E-4

(*Inspection de l'électricité, Loi sur l'*)

ACT REPEALED 1980-81-82-83, c. 87, s. 41
 CIF, 1980-81-82-83, c. 87 proclaimed in force 25.01.86 *see* SI/86-20

Eliminating Entitlements for Prisoners Act (*see Old Age Security Act*) — 2010, c. 22 (*Droit des prisonniers à certaines prestations, Loi supprimant le*)

E

Emergencies Act

— **R.S., 1985, c. 22 (4th Supp.)**

(Mesures d'urgence, Loi sur les)

Minister of National Defence

s. 4, 2001, c. 27, s. 248

s. 30, 1992, c. 49, s. 125; 2001, c. 27, s. 249

s. 52, 1993, c. 34, s. 61; 2002, c. 8, par. 182(1)(m)

CIF, R.S., c. 22 (4th Supp.) in force 21.07.88

CIF, 1992, c. 49, s. 125 in force 01.02.93 *see* SI/93-16

CIF, 1993, c. 34, s. 61 in force on assent 23.06.93

CIF, 2001, c. 27, ss. 248 and 249 in force 28.06.2002 *see* SI/2002-97

CIF, 2002, c. 8, s. 182 in force 02.07.2003 *see* SI/2003-109

Emergency Gold Mining Assistance Act

— **R.S.C. 1970, c. E-5**

(Aide à l'exploitation des mines d'or, Loi d'urgence sur l')

ACT REPEALED 1988, c. 2, s. 68 (Sch. IV, item 19)

CIF, 1988, c. 2 in force on assent 04.02.88

Emergency Management Act — 2007, c. 15

(Gestion des urgences, Loi sur la)

Minister of Public Safety and Emergency Preparedness

CIF, 2007, c. 15, s. 12 in force on assent 22.06.2007; ss. 1 to 11 and s. 13 in force 03.08.2007 *see* SI/2007-79

Emergency Powers Act — R.S.C. 1952, c. 96

(Pouvoirs d'urgence, Loi sur les)

1952-53, c. 33

ACT REPEALED 1988, c. 2, s. 68 (Sch. IV, item 42)

CIF, 1988, c. 2 in force 04.02.88

Emergency Preparedness Act

— **R.S., 1985, c. 6 (4th Supp.)**

(Protection civile, Loi sur la)

Minister of Public Safety and Emergency Preparedness (SI/2004-106; 2005, c. 10, s. 34)

ACT REPEALED 2007, c. 15, s. 13

CIF, 2007, c. 15, s. 13 in force 03.08.2007 *see* SI/2007-79

Employment and Immigration Department and Commission Act — R.S., 1985, c. E-5

(Ministère et sur la Commission de l'Emploi et de l'immigration, Loi sur le)

ACT REPEALED 1996, c. 11, s. 103

Transitional, 1996, c. 11, ss. 38 to 41

CIF, 1996, c. 11, ss. 38 to 41 and 103 in force 12.07.96 *see* SI/96-70

Employment Equity Act

— **R.S., 1985, c. 23 (2nd Supp.)**

(Équité en matière d'emploi, Loi sur l')

ACT REPEALED 1995, c. 44, s. 54

Transitional, 1995, c. 44, s. 45

CIF, 1995, c. 44, ss. 45 and 54 in force 24.10.96 *see* SI/96-93

Employment Equity Act — 1995, c. 44

(Équité en matière d'emploi, Loi sur l')

Minister of Labour (SI/96-94)

s. 3, 1993, c. 28, s. 78 (Sch. III, item 46); 1998, c. 9, s. 37, c. 15, s. 25; 2002, c. 7, s. 162(E)

s. 4, 2001, c. 34, s. 40(F); 2003, c. 22, ss. 163 and 236

s. 6, 2003, c. 22, s. 237

s. 8, 2003, c. 22, s. 164

s. 21, 2003, c. 22, s. 165

s. 27, 1998, c. 9, s. 38

s. 28, 1998, c. 9, s. 39

s. 30, 2002, c. 8, par. 182(1)(n)

s. 33, 2003, c. 22, s. 238

E

Employment Equity Act — 1995, c. 44 — Continued

s. 38, 1998, c. 9, s. 40
 s. 39, 1998, c. 9, s. 41; 2002, c. 8, par. 182(1)(n)
 s. 41, 2005, c. 10, par. 34(1)(i)
 s. 43, 2003, c. 22, par. 224(z.31)(E)
 Transitional, 1995, c. 44, s. 45
 Transitional, 1998, c. 9, ss. 33 and 34
 CIF, 1993, c. 28, s. 78 (Sch. III, item 46) in force 01.04.99
see s. 79
 CIF, 1995, c. 44 in force 24.10.96 *see* SI/96-93
 CIF, 1998, c. 9, ss. 33, 34 and 37 to 41 in force 30.06.98 *see* SI/98-79
 CIF, 1998, c. 15, s. 25 in force on assent 11.06.98
 CIF, 2001, c. 34, s. 40 in force on assent 18.12.2001
 CIF, 2002, c. 7, s. 162 in force 01.04.2003 *see* SI/2003-48
 CIF, 2002, c. 8, s. 182 in force 02.07.2003 *see* SI/2003-109
 CIF, 2003, c. 22, ss. 163 to 165 and 224 in force 01.04.2005
see SI/2005-24; ss. 236 to 238 in force 31.12.2005 *see* SI/2005-122
 CIF, 2005, c. 10, s. 34 in force 04.04.2005 *see* SI/2005-29

Employment Insurance Act — 1996, c. 23

(*Assurance-emploi, Loi sur l'*)

**Minister of Human Resources and Skills Development
*except in Parts IV and VII (2005, c. 34, s. 80); Minister
 of National Revenue (Part IV); Minister of National
 Revenue (Part VII)***

s. 2, 1996, c. 23, s. 189(f) and (g); 2000, c. 12, s. 106; 2001, c. 5, s. 1; 2003, c. 15, s. 15; 2005, c. 34, par. 80(d); 2009, c. 33, s. 2
 s. 3, 2001, c. 5, s. 2; 2008, c. 28, s. 124
 s. 4, 2001, c. 5, s. 3
 s. 6, 2000, c. 14, s. 2
 s. 7, 1999, c. 31, s. 75(E); 2001, c. 5, s. 4; 2009, c. 33, s. 3
 s. 7.1, 2009, c. 33, s. 4
 s. 10, 2002, c. 9, s. 12; 2003, c. 15, s. 16; 2009, c. 30, s. 1, c. 33, s. 5; 2010, c. 9, s. 2
 s. 12, 2000, c. 14, s. 3; 2002, c. 9, s. 13; 2003, c. 15, s. 17; 2009, c. 30, s. 2, c. 33, s. 6
 s. 15, repealed, 2001, c. 5, s. 5
 s. 17, 2001, c. 5, s. 6
 s. 23, 2000, c. 12, s. 107, c. 14, s. 4; 2002, c. 9, s. 14; 2003, c. 15, s. 18; 2005, c. 30, s. 130; 2009, c. 33, s. 7; 2010, c. 9, s. 3
 s. 23.1, added, 2003, c. 15, s. 19; 2009, c. 33, s. 8
 s. 25, 1997, c. 26, s. 88; 1999, c. 31, s. 76(F)
 s. 26, 1997, c. 26, s. 89

s. 27, 2001, c. 34, s. 41(E)
 s. 28, 2001, c. 5, s. 7
 s. 29, 2000, c. 12, s. 108
 s. 38, 2001, c. 5, s. 8
 s. 42, 2001, c. 4, s. 74(F); 2010, c. 12, par. 2194(a)
 s. 46.1, 1999, c. 31, s. 77(F); 2004, c. 25, ss. 133(E) and s. 197
 s. 54, 2000, c. 12, s. 109; 2003, c. 15, s. 20; 2009, c. 33, s. 9
 s. 61, 2001, c. 4, s. 75(E)
 s. 65, 2001, c. 4, s. 76(E)
 s. 65.1, 1999, c. 31, s. 78(F)
 s. 65.21, added, 2008, c. 28, s. 125
 s. 65.3, added, 2005, c. 30, s. 126 and par. 129(2)(c); repealed, 2008, c. 28, s. 126
 s. 66, 2005, c. 30, s. 126; 2008, c. 28, s. 127; 2009, c. 2, ss. 222 and 230(3); 2010, c. 12, s. 2204(1) and (2)
 s. 66.1, added, 2001, c. 5, s. 9; 2005, c. 30, s. 126; 2008, c. 28, s. 127; 2010, c. 12, s. 2204(3) and (4)
 s. 66.2, added, 2003, c. 15, s. 21; 2005, c. 30, s. 126; 2008, c. 28, s. 127; 2010, c. 12, s. 2204(5) and (6)
 s. 66.3, added, 2004, c. 22, s. 25; 2005, c. 30, s. 126; 2008, c. 28, s. 127
 s. 66.4, added, 2005, c. 30, s. 126; 2008, c. 28, s. 127
 s. 66.5, added, 2005, c. 30, s. 126; 2008, c. 28, s. 127
 s. 66.6, added, 2005, c. 30, s. 126
 s. 67, 2001, c. 5, s. 10; 2003, c. 15, s. 21; 2004, c. 22, s. 26; 2005, c. 30, s. 126
 s. 69, 1999, c. 17, par. 135(a); 2003, c. 15, s. 22; 2005, c. 38, par. 138(g); 2009, c. 33, s. 10
 s. 70.1, added, 2008, c. 28, s. 128
 s. 70.2, added, 2010, c. 12, s. 2185
 s. 71, repealed, 2010, c. 12, s. 2186
 s. 73, 2010, c. 12, par. 2194(b)
 s. 73.1, added, 2009, c. 2, s. 223; 2010, c. 12, par. 2194(c)
 s. 74, 2010, c. 12, par. 2194(d)
 s. 75, 2010, c. 12, par. 2194(e)
 s. 76, repealed, 2010, c. 12, s. 2187
 s. 77, 1996, c. 23, s. 189(a)(E); 1999, c. 31, s. 79(E); 2008, c. 28, s. 129; 2010, c. 12, par. 2194(f)
 s. 77.1, added, 2008, c. 28, s. 130; 2010, c. 12, s. 2205
 s. 78, 2010, c. 12, par. 2194(g)
 s. 80, 2008, c. 28, s. 131 (*Note*: but s. 131 was repealed before coming into force); repealed, 2010, c. 12, s. 2188
Part IV (ss. 81 to 108)
 s. 82, 2008, c. 28, s. 39
 s. 82.1, added, 2004, c. 22, s. 27
 s. 83, 2004, c. 25, s. 134(E)
 s. 85, 2010, c. 25, s. 71
 s. 86, 1998, c. 19, s. 266; 2001, c. 4, s. 77(F)

E

Employment Insurance Act — 1996, c. 23 — Continued

- s. 87, 1998, c. 19, s. 267
s. 88, 1999, c. 17, par. 135(b); 2005, c. 38, par. 138(g)
s. 90, 1999, c. 17, par. 135(c); 1999, c. 31, s. 80; 2005, c. 38, par. 138(g)
s. 93, 1999, c. 17, par. 135(d); 2005, c. 38, par. 138(g)
s. 96, 1997, c. 26, s. 90; 1998, c. 21, s. 104
s. 97, 1999, c. 17, s. 132; 2005, c. 38, par. 140(c); 2009, c. 33, s. 11
s. 99, 2000, c. 30, s. 167; 2005, c. 47, s. 138; 2007, c. 36, s. 108; 2009, c. 33, s. 12
s. 102, 1999, c. 17, s. 133, par. 135(e), (f), (g); 2001, c. 4, s. 78(E); 2005, c. 38, s. 90 and par. 138(g); 2010, c. 25, s. 72
s. 103, 1998, c. 19, s. 268
s. 105, 2002, c. 8, par. 182(1)(o); 2006, c. 11, s. 19
s. 106, 2009, c. 33, s. 13
s. 108, 1998, c. 19, s. 269
s. 112, 1998, c. 19, s. 270; 1999, c. 31, s. 81(F); 2002, c. 8, s. 135
s. 118, 2002, c. 8, par. 182(1)(o)
s. 122, 1999, c. 17, s. 135(h); 2005, c. 38, par. 138(g)
s. 126, 1998, c. 19, s. 271; 2009, c. 33, s. 14
s. 127, 1996, c. 23, s. 189(e); repealed, 2005, c. 34, s. 64
s. 128, repealed, 2005, c. 34, s. 64
s. 131, 1999, c. 17, par. 135(i); 2005, c. 38, par. 138(g)
s. 132, 2002, c. 8, par. 182(1)(o)
s. 144, 2006, c. 4, s. 172; 2007, c. 35, s. 128
s. 145, 1998, c. 19, s. 272; 2001, c. 5, s. 11; 2009, c. 33, s. 15
s. 146, 1998, c. 19, s. 273
Part VII.1, 2009, c. 33, s. 16
s. 152.01, added, 2009, c. 33, s. 16
s. 152.02, added, 2009, c. 33, s. 16
s. 152.03, added, 2009, c. 33, s. 16
s. 152.04, added, 2009, c. 33, s. 16
s. 152.05, added, 2009, c. 33, s. 16
s. 152.06, added, 2009, c. 33, s. 16
s. 152.07, added, 2009, c. 33, s. 16
s. 152.08, added, 2009, c. 33, s. 16
s. 152.09, added, 2009, c. 33, s. 16
s. 152.1, added, 2009, c. 33, s. 16
s. 152.11, added, 2009, c. 33, s. 16
s. 152.12, added, 2009, c. 33, s. 16
s. 152.13, added, 2009, c. 33, s. 16
s. 152.14, added, 2009, c. 33, s. 16
s. 152.15, added, 2009, c. 33, s. 16
s. 152.16, added, 2009, c. 33, s. 16
s. 152.17, added, 2009, c. 33, s. 16
s. 152.18, added, 2009, c. 33, s. 16
s. 152.19, added, 2009, c. 33, s. 16
s. 152.2, added, 2009, c. 33, s. 16
s. 152.21, added, 2009, c. 33, s. 16
s. 152.22, added, 2009, c. 33, s. 16
s. 152.23, added, 2009, c. 33, s. 16
s. 152.24, added, 2009, c. 33, s. 16
s. 152.25, added, 2009, c. 33, s. 16
s. 152.26, added, 2009, c. 33, s. 16
s. 152.27, added, 2009, c. 33, s. 16
s. 152.28, added, 2009, c. 33, s. 16
s. 152.29, added, 2009, c. 33, s. 16
s. 152.3, added, 2009, c. 33, s. 16; 2010, c. 25, s. 73
s. 152.31, added, 2009, c. 33, s. 16
s. 152.311, added, 2009, c. 33, s. 16
s. 152.32, added, 2009, c. 33, s. 16
s. 152.33, added, 2009, c. 33, s. 16
s. 152.34, added, 2009, c. 33, s. 16
Part VIII.1:
s. 153.1, 2000, c. 14, s. 6
s. 153.2, added, 2005, c. 30, s. 131; 2009, c. 33, s. 17; 2010, c. 12, s. 2189
s. 158, repealed, 2010, c. 12, s. 2190
s. 159, 1998, c. 19, s. 274; 1999, c. 31, s. 82(F); 2010, c. 12, s. 2191
s. 162, repealed, 2010, c. 12, s. 2192
s. 166, repealed, 2010, c. 12, s. 2193
Sch. I, 2009, c. 2, s. 224
Conditional amendment, 1999, c. 17, s. 136
Conditional amendment, 2000, c. 14, s. 10
Coordinating amendment, 2005, c. 30, s. 129
Coordinating amendment, 2009, c. 2, s. 230
Coordinating amendments, 2009, c. 33, ss. 34 to 36
General, 1997, c. 26, s. 91
General, 1998, c. 19, s. 269(2)
General, 2000, c. 14, s. 5
General, 2002, c. 9, s. 16 *re* Regulations
General, 2009, c. 2, ss. 225 to 228
General, 2009, c. 30, ss. 3 to 7 (claimants not in Canada)
General, 2010, c. 9, s. 4 (application)
Interim provisions, 2000, c. 14, ss. 7 to 9
Transitional, 2001, c. 5, s. 12
Transitional, 2002, c. 9, s. 15
Transitional, 2003, c. 15, s. 25
Transitional, 2005, c. 34, s. 56
Transitional, 2009, c. 2, s. 229
Transitionals, 2009, c. 33, s. 18 to 20
Transitionals, 2010, c. 12, ss. 2195 to 2200
CIF, 1996, c. 23,
— except as otherwise provided in this section, this Act in force on June 30, 1996 *see* s. 190(1)

E

Employment Insurance Act — 1996, c. 23 — Continued

- ss. 4, 5(6), 66, 67, 82(1) and (2), 90(1)(d), (h) and (i), 95 and 96(4) and (5) in force on January 1, 1997 *see* s. 190(2)
- the following provisions in force on January 5, 1997:
 - (a) the definitions “major attachment claimant” and “minor attachment claimant” in s. 6(1);
 - (b) s. 7;
 - (c) s. 12(2);
 - (d) ss. 14 to 17;
 - (e) s. 19(2);
 - (f) s. 28(4);
 - (g) s. 30(1)(a) and 30(5) and (6)
 - (h) 31(c);
 - (i) 32(2)(c);
 - (j) 38(3);
 - (k) 55;
 - (l) 108(1)(h);
 - (l.1) s. 153.1(3); and
 - (m) Schedule I*see* s. 190(3)
 - ss. 7.1(1) to (3) come into force on January 5, 1997, but in applying them the Commission may take into account notices issued under s. 7.1(4) on or after June 30, 1996 *see* s. 190(3.1)
 - s. 19(3) comes into force on January 5, 1997, but the Commission may make deductions under subpar. 19(3) (a)(i) on and after that date in respect of any failure to declare earnings for a period beginning on or after June 30, 1996 *see* s. 190(3.2)
 - the provisions set out in Schedule II apply in place of the provisions listed in s. 190(2) and (3) from June 30, 1996 until the coming into force of those provisions *see* s. 190(4)
 - the provisions enacted by s. 6 of Schedule II continue to apply in place of ss. 14, 16 and 17 of this Act to claimants whose benefit periods begin on or after June 30, 1996 and before January 5, 1997 *see* s. 190(5)
 - ss. 172 to 175 in force on January 1, 1998 *see* s. 190(6)
- CIF, 1997, c. 26, ss. 88 and 89 deemed in force 01.04.97 *see* s. 88(2) and 89(2); s. 90 deemed in force 01.01.97 *see* s. 90(2); s. 91 in force on assent 25.04.97
- CIF, 1998, c. 19, ss. 266 to 274 in force on assent 18.06.98 *see also* various provisions throughout
- CIF, 1998, c. 21, s. 104 in force on assent 18.06.98
- CIF, 1999, c. 17, ss. 132, 133, 135 and 136 in force 01.11.99 *see* SI/99-111
- CIF, 1999, c. 31, ss. 75 to 82 in force on assent 17.06.99
- CIF, 2000, c. 12, ss. 106 and 108 in force 31.07.2000 *see* SI/2000-76; s. 107(2) in force 12.02.2001 *see* SI/2001-25; ss. 107(1) and (3) and 109 come into force on a day or days to be fixed by order of the Governor in Council *see* s. 340. Not in force
- CIF, 2000, c. 14, ss. 7 to 11 in force on assent 29.06.2000; ss. 2 to 6 in force 31.12.2000 *see* s. 11
- CIF, 2000, c. 30, s. 167 in force on assent 20.10.2000 *see* s. 167(2) *re* application
- CIF, 2001, c. 4, ss. 74 to 78 in force 01.06.2001 *see* SI/2001-71
- CIF, 2001, c. 5, ss. 7 and 8 deemed in force 01.10.2000 and ss. 1 to 6 and 9 to 14 in force 16.05.2001 *see* SI/2001-63 *see also* various coming into force provisions throughout
- CIF, 2001, c. 34, s. 41 in force on assent 18.12.2001
- CIF, 2002, c. 8, ss. 135 and 182 in force 02.07.2003 *see* SI/2003-109
- CIF, 2002, c. 9, ss. 12 to 16 in force 17.04.2002 *see* SI/2002-76
- CIF, 2003, c. 15, s. 21 in force on assent 19.06.2003; ss. 15 to 20, 22 and 25 in force 04.01.2004 *see* SI/2003-185
- CIF, 2004, c. 22, ss. 25 to 27 in force on assent 14.05.2004
- CIF, 2004, c. 25, ss. 133, 134 and 197 in force on assent 15.12.2004
- CIF, 2005, c. 30, ss. 126, 129 à 131 in force on assent 29.06.2005
- CIF, 2005, c. 34, ss. 56, 64 and 80 in force 05.10.2005 *see* SI/2005-99
- CIF, 2005, c. 38, ss. 90, 138 and 140 in force 12.12.2005 *see* SI/2005-119
- CIF, 2005, c. 47, s. 138 in force 18.09.2009 *see* SI/2009-68
- CIF, 2006, c. 4, s. 172 in force 01.07.2006 *see* s. 181
- CIF, 2006, c. 11, s. 19 in force on assent 14.12.2006
- CIF, 2007, c. 35, s. 128 in force on assent 14.12.2007. *See also* s. 135 *re* application
- CIF, 2007, c. 36, ss. 108 and 109 in force on assent 14.12.2007
- CIF, 2008, c. 28, s. 39 in force on assent 18.06.2008; ss. 125 and 129 in force 01.01.2010 *see* SI/2009-116; s. 131 repealed before coming into force by 2010, c. 12, s. 2206; ss. 124, 126 to 128 and 130 in force the day on which SI/2010-74 order is made (23.09.10) *but see Erratum, Canada Gazette*, Part II, Vol. 144, No. 22, p. 2002 *re* P.C. date
- CIF, 2009, c. 2, ss. 222, 223 and 225 to 230 in force on assent 12.03.2009; s. 224(1) deemed to have come into force 01.03.2009 *see* s. 231(1); s. 224(2) in force 12.09.2010 *see* s. 231(2)
- CIF, 2009, c. 30 (assent: 5.11.2009), ss. 1(1), 2(1) and (3) and 3 to 7 deemed to have come into force 25.10.2009 *see*

E

Employment Insurance Act — 1996, c. 23 — Continued

s. 8(1); ss. 1(2), 2(2) and (4) in force 12.09.2010 *see* s. 8(2)
 CIF, 2009, c. 33, ss. 34 to 36 in force on assent: 15.12.2009; ss. 2 to 15, ss. 152.01 to 152.24, 152.25(1), 152.26 to 152.34 as enacted by s. 16 and ss. 17 to 20 in force 01.01.2010 *see* s. 37(1); s. 152.25(2) and (3) as enacted by s. 16 in force 01.01.2011 *see* s. 37(2)
 CIF, 2010, c. 9 (assent: 29.06.2010), in force 04.07.2010 *see* s. 5; *see also* various application provisions at s. 4
 CIF, 2010, c. 12, ss. 2189, 2195 to 2200 and 2204 to 2206 in force on assent 12.07.2010; ss. 2185 to 2187 and 2190 to 2194 are deemed to have come into force 01.01.2009 *see* s. 2208(1); s. 2188 in force 23.09.10 (same day as s. 127 of the *Budget Implementation Act, 2008* (2008, c. 28)) *see* SI/2010-74 and *Erratum, Canada Gazette, Part II, Vol. 144, No. 22, p. 2002 re P.C. date*
 CIF, 2010, c. 25, ss. 71 to 73 in force on assent 15.12.2010

Employment Support Act — 1970-71-72, c. 56
(Soutien de l'emploi, Loi de)

Minister of Industry

s. 2, 1995, c. 1, s. 39
 CIF, 1995, c. 1, s. 39 in force 29.03.95 *see* SI/95-48

Employment Tax Credit Act
(Crédit d'impôt à l'emploi, Loi sur le)

Minister of Human Resources Development *see* 1996, c. 11, s. 96

1977-78, c. 4, s. 7 *see* SI/78-44
 s. 7, 1980-81-82-83, c. 13, s. 1
 CIF, 1977-78, c. 4, s. 7 Program Period of the Act in force 08.03.78

Energy Administration Act
 — R.S., 1985, c. E-6
(Administration de l'énergie, Loi sur l')

Minister of Natural Resources

s. 2, R.S., c. 7 (2nd Supp.), s. 70; 1994, c. 41, s. 20
 s. 13, R.S., c. 47 (4th Supp.), s. 52 (Sch., item 4(1))

s. 14, 1992, c. 1, s. 63
 s. 20, 1996, c. 31, s. 79
 s. 24, 1993, c. 28, s. 78 (Sch. III, item 47); 2002, c. 7, s. 163(E)
 s. 36, R.S., c. 31 (2nd Supp.), s. 1
 s. 36.1, added, R.S., c. 31 (2nd Supp.), s. 2
 s. 38, R.S., c. 31 (2nd Supp.), s. 3
 s. 40, 1993, c. 28, s. 78 (Sch. III, item 48); 2002, c. 7, s. 164(E)
 s. 41, R.S., c. 31 (2nd Supp.), s. 4; 1993, c. 28, s. 78 (Sch. III, item 49); 2002, c. 7, s. 165(E)
 s. 43, R.S., c. 31 (2nd Supp.), s. 5
 s. 44, R.S., c. 31 (2nd Supp.), s. 6
 s. 56, R.S., c. 1 (2nd Supp.), s. 213(3) (Sch. III, item 4)
 s. 60, 1994, c. 41, s. 21; 1999, c. 17, s. 137
 s. 62, R.S., c. 1 (4th Supp.), s. 24
 s. 63, R.S., c. 47 (4th Supp.), s. 52 (Sch., item 4(2)); 1994, c. 41, s. 22; 1999, c. 17, s. 138; 2005, c. 38, par. 140(d)
 s. 65, R.S., c. 7 (2nd Supp.), s. 71
 s. 67, repealed, R.S., c. 7 (2nd Supp.), s. 72
 s. 68, repealed, R.S., c. 7 (2nd Supp.), s. 72
 s. 69, repealed, R.S., c. 7 (2nd Supp.), s. 72
 s. 70, repealed, R.S., c. 7 (2nd Supp.), s. 72
 s. 71, R.S., c. 7 (2nd Supp.), s. 73
 Transitional, R.S., c. 31 (2nd Supp.), s. 7
 CIF, R.S., c. 1 (2nd Supp.), s. 213(3) proclaimed in force 10.11.86 *see* SI/86-206
 CIF, R.S., c. 7 (2nd Supp.), *see* various provisions throughout
 CIF, R.S., c. 31 (2nd Supp.), in force 27.06.86
 CIF, R.S., c. 1 (4th Supp.) in force 04.02.88
 CIF, R.S., c. 47 (4th Supp.), s. 52 in force 31.12.88 *see* SI/89-3
 CIF, 1992, c. 1, s. 63 in force on assent 28.02.92
 CIF, 1993, c. 28, s. 78 (Sch. III, items 47 to 49) in force 01.04.99 *see* s. 79
 CIF, 1994, c. 41, ss. 20 to 22 in force 12.01.95 *see* SI/95-10
 CIF, 1996, c. 31, s. 79 in force 31.01.97 *see* SI/97-21
 CIF, 1999, c. 17, ss. 137 and 138 in force 01.11.99 *see* SI/99-111
 CIF, 2002, c. 7, ss. 163 to 165 in force 01.04.2003 *see* SI/2003-48
 CIF, 2005, c. 38, s. 140 in force 12.12.2005 *see* SI/2005-119

E

Energy Costs Assistance Measures Act**— 2005, c. 49***(Mesures d'aide liées au coût de l'énergie, Loi sur les)***Minister of Finance****s. 3**, 2005, c. 49, s. 11

Coordinating amendment, 2005, c. 49, s. 11

CIF, 2005, c. 49 in force on assent 25.11.2005

Energy Efficiency Act — 1992, c. 36*(Efficacité énergétique, Loi sur l')***Minister of Natural Resources****s. 2**, 1994, c. 41, s. 37(1)(h)**s. 2.1**, added, 2009, c. 8, s. 1**s. 4**, 2009, c. 8, s. 2**s. 5**, 2009, c. 8, s. 3**s. 7**, 2009, c. 8, s. 4**s. 8**, 2009, c. 8, s. 4**s. 20**, 2009, c. 8, s. 5**s. 36**, 2009, c. 8, s. 6**s. 37**, 2009, c. 8, s. 7

General, 1994, c. 41, s. 37(2)

CIF, 1992, c. 36, s. 21 in force 01.09.92 *see* SI/92-153; ss. 1 to 20 and 22 to 37 in force 01.01.93 *see* SI/92-153CIF, 1994, c. 41, s. 37 in force 12.01.95 *see* SI/95-10CIF, 2009, c. 8 (assent: 14.05.2009), ss. 1 to 7 in force 21.09.09 *see* SI/2009-93**Energy Monitoring Act — R.S., 1985, c. E-8***(Surveillance du secteur énergétique, Loi sur la)***Minister of Natural Resources****s. 2**, 1994, c. 41, s. 37(1)(i); 1996, c. 31, s. 80; 2001, c. 34, s. 42**s. 4**, 1993, c. 34, s. 62(F)**s. 9**, repealed, 2001, c. 34, s. 43**s. 16**, repealed, 2001, c. 34, s. 44**s. 17**, repealed, 2001, c. 34, s. 44**s. 18**, repealed, 2001, c. 34, s. 44**s. 19**, repealed, 2001, c. 34, s. 44**s. 20**, repealed, 2001, c. 34, s. 44**s. 21**, repealed, 2001, c. 34, s. 44**s. 22**, repealed, 2001, c. 34, s. 44**s. 23**, repealed, 2001, c. 34, s. 44**s. 24**, repealed, 2001, c. 34, s. 44**s. 25**, 1994, c. 41, s. 38(1)(b); repealed, 2001, c. 34, s. 44**s. 26**, repealed, 2001, c. 34, s. 44**s. 27**, repealed, 2001, c. 34, s. 44**s. 28**, repealed, 2001, c. 34, s. 44**s. 29**, repealed, 2001, c. 34, s. 44; added, c. 34, s. 45**s. 33**, 2001, c. 34, s. 46

General, 1994, c. 41, ss. 37(2) and 38(2)

CIF, 1993, c. 34, s. 62(F) in force on assent 23.06.93

CIF, 1994, c. 41, ss. 37 and 38 in force 12.01.95 *see* SI/95-10CIF, 1996, c. 31, s. 80 in force 31.01.97 *see* SI/97-21

CIF, 2001, c. 34, ss. 42 to 46 in force on assent 18.12.2001

Energy Supplies Emergency Act**— R.S., 1985, c. E-9***(Approvisionnements d'énergie, Loi d'urgence sur les)***Minister of Natural Resources****s. 2**, R.S., c. 22 (4th Supp.), s. 65; 1990, c. 2, s. 1**s. 3**, 1990, c. 2, s. 2; 2010, c. 12, s. 1725**s. 4**, 2010, c. 12, s. 1725**s. 5**, 2004, c. 25, s. 135**s. 6**, 2010, c. 12, par. 1727(a)(E)**s. 7**, 2010, c. 12, s. 1726(E) and par. 1727(b)(E)**s. 8**, 2003, c. 22, par. 224(z.32)(E) and 225(u)(E)**s. 11**, 1994, c. 41, s. 37(1)(j)**s. 12**, 1990, c. 2, s. 3; 1994, c. 41, ss. 37(1)(j) and 38(1)(c); 2010, c. 12, par. 1727(c)(E)**s. 13**, R.S., c. 22 (4th Supp.), s. 65; 1993, c. 34, s. 63**s. 14**, 1994, c. 41, s. 37(1)(j)**s. 15**, R.S., c. 22 (4th Supp.), s. 66**s. 16**, repealed, R.S., c. 22 (4th Supp.), s. 67**s. 17**, repealed, R.S., c. 22 (4th Supp.), s. 67**s. 18**, repealed, R.S., c. 22 (4th Supp.), s. 67**s. 21**, repealed, R.S., c. 22 (4th Supp.), s. 68**s. 22**, R.S., c. 22 (4th Supp.), s. 69**s. 25**, 1990, c. 2, s. 4; 2001, c. 4, s. 79(F); 2004, c. 25, s. 136(E)**s. 29**, R.S., c. 22 (4th Supp.), s. 70**s. 30**, 1990, c. 2, s. 5; 2004, c. 25, s. 137(E)**s. 31**, 1990, c. 2, s. 6**s. 32**, R.S., c. 22 (4th Supp.), s. 71; 1994, c. 41, s. 37(1)(j)**s. 32.1**, added, R.S., c. 22 (4th Supp.), s. 71**s. 32.2**, added, R.S., c. 22 (4th Supp.), s. 71

E

Energy Supplies Emergency Act — R.S., 1985, c. E-9 — Continued

s. 32.3, added, R.S., c. 22 (4th Supp.), s. 71
 s. 32.4, added, R.S., c. 22 (4th Supp.), s. 71; 1993, c. 34, s. 64; 2002, c. 8, par. 182(1)(p)
 s. 32.5, added, R.S., c. 22 (4th Supp.), s. 71
 s. 32.6, added, R.S., c. 22 (4th Supp.), s. 71
 s. 32.7, added, R.S., c. 22 (4th Supp.), s. 71
 s. 32.8, added, R.S., c. 22 (4th Supp.), s. 71
 s. 33, R.S., c. 19 (2nd Supp.), s. 49; 1990, c. 2, s. 7; 1992, c. 1, s. 145 (Sch. VIII, item 12)(F); 1993, c. 34, s. 65(F); 1995, c. 1, s. 62(1)(j)
 s. 34, 1996, c. 8, ss. 18 and 32(1)(e)
 s. 35, R.S., c. 28 (3rd Supp.), ss. 283 & 359 (Sch., item 5); 1996, c. 10, s. 216
 s. 37, R.S., c. 28 (3rd Supp.), ss. 284 & 359 (Sch., item 5); 1992, c. 31, s. 28; 1996, c. 10, s. 217
 s. 38, R.S., c. 28 (3rd Supp.), s. 285, c. 29 (3rd Supp.), s. 24; 1996, c. 10, s. 218; 2001, c. 13, s. 10
 s. 39, R.S., c. 28 (3rd Supp.), s. 359 (Sch., item 5); 1994, c. 41, s. 37(1)(j); 1996, c. 10, s. 219
 s. 40, R.S., c. 28 (3rd Supp.), s. 286; 1996, c. 10, s. 220
 s. 40.1, added, 1990, c. 2, s. 8
 s. 41, R.S., c. 28 (3rd Supp.), s. 359 (Sch., item 5); 1996, c. 10, s. 221
 s. 42, R.S., c. 28 (3rd Supp.), s. 359 (Sch., item 5); 1996, c. 10, s. 222; 2002, c. 8, s. 136
 s. 44, R.S., c. 22 (4th Supp.), s. 72
 s. 45, added, R.S., c. 22 (4th Supp.), s. 73
 s. 46, added, R.S., c. 22 (4th Supp.), s. 73
 s. 47, added, R.S., c. 22 (4th Supp.), s. 73
 s. 48, added, R.S., c. 22 (4th Supp.), s. 73
 General, 1994, c. 41, ss. 37(2) and 38(2)
 General, 1995, c. 1, s. 62(3)
 CIF, R.S., c. 19 (2nd Supp.), s. 49 proclaimed in force 19.06.86 *see* SI/86-109
 CIF, R.S., c. 28 (3rd Supp.), ss. 283 to 286, 359 and the schedule (Sch., item 5) proclaimed in force 01.01.88 *see* SI/88-26
 CIF, R.S., c. 29 (3rd Supp.), s. 24 in force 01.01.88 *see* s. 33(1)
 CIF, R.S., c. 22 (4th Supp.) in force 21.07.88
 CIF, 1990, c. 2 in force 30.01.90
 CIF, 1992, c. 1, s. 145 (Sch. VIII, item 12)(F) in force on assent 28.02.92
 CIF, 1992, c. 31, s. 28 in force 01.12.92 *see* SI/92-175
 CIF, 1993, c. 34, ss. 63 to 65(F) in force on assent 23.06.93
 CIF, 1994, c. 41, ss. 37 and 38 in force 12.01.95 *see* SI/95-10
 CIF, 1995, c. 1, s. 62 in force 29.03.95 *see* SI/95-48
 CIF, 1996, c. 8, ss. 18 and 32 in force 12.07.96 *see* SI/96-69

CIF, 1996, c. 10, ss. 216 to 222 in force 01.07.96 *see* SI/96-53
 CIF, 2001, c. 4, ss. 79 in force 01.06.2001 *see* SI/2001-71
 CIF, 2001, c. 13, s. 10 in force 01.01.2006 *see* SI/2005-58
 CIF, 2002, c. 8, ss. 136 and 182 in force 02.07.2003 *see* SI/2003-109
 CIF, 2003, c. 22, ss. 224 and 225 in force 01.04.2005 *see* SI/2005-24
 CIF, 2004, c. 25, ss. 135 to 137 in force on assent 15.12.2004
 CIF, 2010, c. 12 (assent: 12.07.2010) ss. 1725 to 1727 come into force on a day to be fixed by order of the Governor in Council *see* s. 1728 – Not in force

Enterprise Cape Breton Corporation Act
 — R.S., 1985, c. 41 (4th Supp.) (Part II)
 (ss. 25 to 44)

(*Société d'expansion du Cap-Breton, Loi sur la*)

s. 26, 2006, c. 9, s. 247
 s. 27, 2006, c. 9, s. 248
 s. 28, 2006, c. 9, s. 249
 s. 29, 2006, c. 9, s. 250
 s. 30, 2006, c. 9, s. 250
 s. 31, 2006, c. 9, s. 251
 s. 39, 2006, c. 9, s. 252
 s. 41, 2003, c. 22, par. 224(z.33)(E)
 Transitional, R.S., c. 41 (4th Supp.), (Part II) s. 44
 Transitional, 2006, c. 9, s. 253
 CIF, R.S., c. 41 (4th Supp.) (Part II) (ss. 25 to 44) in force 01.12.88 *see* SI/88-140
 CIF, 2003, c. 22, s. 224 in force 01.04.2005 *see* SI/2005-24
 CIF, 2006, c. 9, ss. 247 to 253 in force 01.04.2007 *see* SI/2007-28

Environment Week Act, Canadian
 — R.S., 1985, c. E-11

(*Semaine canadienne de l'environnement, Loi sur la*)

Minister of the Environment

s. 2, R.S., c. 10 (1st Supp.), s. 2
 CIF, R.S., c. 10 (1st Supp.), s. 2 proclaimed in force 04.10.85 *see* SI/85-187

E

Environmental Contaminants Act

— **R.S., 1985, c. E-12**

(Contaminants de l'environnement, Loi sur les)

Minister of the Environment

ACT REPEALED R.S., c. 16 (4th Supp.), s. 147
CIF, R.S., c. 16 (4th Supp.), s. 147(1) proclaimed in force
30.06.88 *see* SI/88-126; s. 147(2) in force 01.07.94 *see*
SI/94-40

Environmental Enforcement Act

— **2009, c. 14**

*(Contrôle d'application de lois environnementales, Loi
sur le)*

Introduced by Minister of the Environment

Coordinating amendment, 2009, c. 14, s. 127
CIF, 2009, c. 14, s. 127 in force on assent: 18.06.2009, s. 1
comes into force on a day to be fixed by order of the
Governor in Council *see* s. 128. Not in force

Environmental Violations Administrative Monetary Penalties Act

— **2009, c. 14, s. 126**

*(Pénalités administratives en matière d'environnement,
Loi sur les)*

Minister of the Environment and Minister responsible for the Parks Canada Agency (*see* 2009, c. 14, s. 126 (s. 2))

General, 2009, c. 14, s. 126 (s. 29) (admissibility of
documents)
CIF, 2009, c. 14, s. 126 (assent: 18.06.2009), in force
10.12.2010 *see* SI/2010-91

Escheats Act — R.S., 1985, c. E-13

(Biens en déshérence, Loi sur les)

Minister of Justice and Attorney General of Canada

s. 5, 2000, c. 12, s. 110

CIF, 2000, c. 12, s. 110 in force 31.07.2000 *see* SI/2000-76

Estate Tax Act — R.S.C. 1970, c. E-9

(Impôt sur les biens transmis par décès, Loi de l')

Minister of National Revenue

ss. 3, 7, 8, 1970-71-72, c. 43, s. 3(2)
ss. 25, 26, 1970-71-72, c. 43, s. 3(2), c. 63, s. 4
s. 36, 1970-71-72, c. 43, s. 3(2)
s. 47, 1984, c. 40, s. 26 (deemed in force 28.05.80)
s. 51, 1984, c. 40, s. 26 (deemed in force 28.05.80)
s. 52, 1984, c. 40, s. 26 (deemed in force 28.05.80)
s. 59, 1970-71-72, c. 43, s. 3(2), c. 63, s. 4
s. 62, 1970-71-72, c. 43, s. 3(2)
[*Note:* Act does not apply in the case of the death of any
person whose death occurred after 1971. *See* 1970-71-72,
c. 63, Part II s. 2]

Estate Tax Agreements (*see* Agreements — Income Tax, etc.)

European Bank for Reconstruction and Development Agreement Act — 1991, c. 2

*(Accord portant création de la Banque européenne
pour la reconstruction et le développement, Loi sur l')*

Minister of Finance

s. 4.1, added, 2006, c. 4, s. 214
s. 6, 1999, c. 26, s. 49
s. 7, 1993, c. 34, s. 66
Sch., Agreement, article 1, 2006, c. 4, s. 215
CIF, 1991, c. 12 in force on assent 01.02.91
CIF, 1993, c. 34, s. 66 in force on assent 23.06.93
CIF, 1999, c. 26, s. 49 in force on assent 17.06.99
CIF, 2006, c. 4, ss. 214 and 215 in force on assent
22.06.2006

Exchequer Court Act — R.S.C. 1970, c. E-11

(Cour de l'Échiquier, Loi sur la)

E

Exchequer Court Act — R.S.C. 1970, c. E-11 — Continued

ACT REPEALED EXCEPT ss. 26 to 28 R.S.C. 1970, c. 10 (2nd Supp.), s. 64(1)
s. 26, R.S.C. 1970, c. 10 (2nd Supp.), s. 64(2); 1987, c. 34, s. 368 (Sch., item 6); 1996, c. 10, s. 223
s. 27, 1996, c. 10, s. 224
s. 28, R.S.C. 1970, c. 10 (2nd Supp.), s. 64(2)
 CIF, R.S.C. 1970, c. 10 (2nd Supp.) in force 01.06.71 *see* SOR/71-241
 CIF, 1987, c. 34, s. 368 (Sch., item 6) in force 01.01.88 *see* SI/88-26
 CIF, 1996, c. 10, ss. 223 and 224 in force 01.07.96 *see* SI/96-53

Excise Act — R.S., 1985, c. E-14

(*Accise, Loi sur l'*)

Minister of National Revenue

s. 1.1, added, 2002, c. 22, s. 363
s. 2, R.S., c. 1 (2nd Supp.), s. 213(2) (Sch. II, item 5)(F); 1994, c. 13, s. 7(1)(f); 1994, c. 37, s. 1; 1999, c. 17, s. 139(1), (2)(E), (3) to (5), (6)(E), par. 144(1)(a)(E); 2005, c. 38, s. 91 and par. 138(h); 2007, c. 2, s. 58
s. 2.1, added, 1993, c. 25, s. 31; 2001, c. 32, s. 63
s. 2.2, added, 2007, c. 2, s. 59
s. 2.3, added, 2007, c. 2, s. 59
s. 2.4, added, 2007, c. 2, s. 59
s. 4, 2002, c. 22, s. 364; 2008, c. 28, s. 49
s. 5, 1999, c. 17, par. 144(1)(b)(E)
s. 6, 1991, c. 42, s. 6; 1993, c. 25, s. 32; 1994, c. 37, s. 2; 1999, c. 17, par. 144(1)(c)(E); 2001, c. 16, s. 7
s. 8, 1999, c. 17, s. 140
s. 13, 1999, c. 17, s. 141(E)
s. 14, 1999, c. 17, par. 144(1)(d)(E)
s. 17, R.S., c. 15 (1st Supp.), s. 47; 1999, c. 17, par. 144(1)(e)(E)
s. 20, 1999, c. 17, par. 144(1)(f)(E)
s. 29, 1999, c. 17, par. 144(1)(g)(E)
s. 31, 1999, c. 17, par. 144(1)(h)(E)
s. 32, R.S., c. 12 (4th Supp.), s. 56; 1993, c. 25, s. 33; 1999, c. 17, par. 144(1)(i)(E)
s. 35, 1999, c. 17, par. 144(1)(j)(E)
s. 36.1, added, 2010, c. 25, s. 105
s. 37, R.S., c. 12 (4th Supp.), s. 57; 2010, c. 25, s. 106
s. 39, R.S., c. 12 (4th Supp.), s. 58
s. 40, R.S., c. 12 (4th Supp.), s. 59
s. 44, R.S., c. 7 (2nd Supp.), s. 61; 1999, c. 17, par. 144(1)(k)(E)

s. 45, R.S., c. 7 (2nd Supp.), s. 62
s. 47, 1993, c. 25, s. 34; 1999, c. 17, par. 144(1)(l)(E)
s. 48, R.S., c. 15 (1st Supp.), s. 48
s. 50, 1993, c. 25, s. 35
s. 50.1, added, 1993, c. 25, s. 36
s. 51, 1993, c. 25, s. 36
s. 52, 1999, c. 17, par. 144(1)(m)(E)
s. 52.1, added, 2001, c. 16, s. 8; 2002, c. 22, par. 425(a)(F)
s. 58, R.S., c. 7 (2nd Supp.), s. 63; 1993, c. 25, s. 37; 1995, c. 41, s. 109; 1999, c. 17, par. 144(1)(n)(E); 2001, c. 16, s. 9; 2002, c. 22, par. 425(b)(F)
s. 58.1, added, 2001, c. 16, s. 9; 2002, c. 22, par. 425(c)(F)
s. 59, 1999, c. 17, par. 144(1)(o)(E)
s. 60, 1989, c. 22, s. 9
s. 66, 1994, c. 37, s. 3; 2005, c. 10, par. 34(1)(j)
s. 68, R.S., c. 27 (1st Supp.), s. 203
s. 78, repealed, R.S., c. 27 (1st Supp.), s. 190
s. 80, repealed, R.S., c. 27 (1st Supp.), s. 190
s. 81, repealed, R.S., c. 27 (1st Supp.), s. 190
s. 88, 1995, c. 36, s. 12
s. 88.1, added, 1995, c. 36, s. 13
s. 88.2, added, 1995, c. 36, s. 13; 2004, c. 25, s. 138(E)
s. 93, 1999, c. 17, par. 144(1)(p)(E)
s. 99, R.S., c. 12 (4th Supp.), s. 60
s. 102.1, added, 2001, c. 16, s. 10
s. 110.1, added, R.S., c. 12 (4th Supp.), s. 61; 1996, c. 21, s. 62; 2001, c. 16, s. 11; 2010, c. 12, s. 37
s. 111, 2004, c. 22, s. 46
s. 112, 1994, c. 37, s. 4
s. 113, repealed, 1989, c. 22, s. 10
s. 119, R.S., c. 15 (1st Supp.), s. 49, c. 27 (1st Supp.), s. 203
s. 121, R.S., c. 27 (1st Supp.), s. 203
s. 126, 1999, c. 17, s. 142(E)
s. 126.1, added, 1993, c. 25, s. 38; 1997, c. 18, s. 121; repealed, 2001, c. 32, s. 64
s. 126.2, added, 1993, c. 25, s. 38; 1997, c. 18, s. 122; repealed, 2001, c. 32, s. 64
s. 126.3, added, 1993, c. 25, s. 38; repealed, 2001, c. 32, s. 64
s. 127.1, added, R.S., c. 15 (1st Supp.), s. 50; 1993, c. 25, s. 39(F); 1999, c. 17, par. 144(1)(q)(E)
s. 134, 1999, c. 31, s. 83
s. 135, 1999, c. 17, par. 144(1)(r)(E); 1999, c. 31, s. 84
s. 138, R.S., c. 15 (1st Supp.), s. 51; 1997, c. 36, s. 206
s. 142, 1999, c. 17, par. 144(1)(s)(E)
s. 143, R.S., c. 12 (4th Supp.), s. 62; 1999, c. 17, par. 144(1)(t)(E)
s. 144, 1999, c. 17, par. 144(1)(u)(E)

E

Excise Act — R.S., 1985, c. E-14 — Continued

- s. **145**, R.S., c. 12 (4th Supp.), s. 63; 1999, c. 17, par. 144(1)(u)(E)
- s. **149**, 1999, c. 17, par. 144(1)(v)(E)
- s. **150**, 1999, c. 17, par. 144(1)(w)(E)
- s. **163**, 1989, c. 22, s. 11
- s. **164**, repealed, 1995, c. 36, s. 14
- s. **169**, 1999, c. 17, par. 144(1)(x)(E)
- s. **170**, 2007, c. 2, s. 60
- s. **170.1**, added, 2007, c. 2, s. 61
- s. **171**, 1999, c. 17, par. 144(1)(y)(E)
- s. **172**, R.S., c. 7 (2nd Supp.), s. 64
- s. **173**, 1999, c. 17, par. 144(1)(z)(E) ; 2002, c. 22, par. 425(d)(F)
- s. **174**, R.S., c. 7 (2nd Supp.), s. 65; R.S., c. 12 (4th Supp.), s. 64; 2000, c. 30, s. 168
- s. **175**, 1999, c. 17, par. 144(1)(z.1)(E)
- s. **176**, R.S., c. 7 (2nd Supp.), s. 66; 2002, c. 22, s. 365
- s. **178**, 1999, c. 17, par. 144(1)(z.2)(E)
- s. **186**, 1999, c. 17, par. 144(1)(z.3)(E)
- s. **187**, 1999, c. 17, par. 144(1)(z.4)(E)
- s. **188**, 1999, c. 17, par. 144(1)(z.5)(E)
- s. **189**, 1999, c. 17, par. 144(1)(z.6)(E)
- s. **200**, 1993, c. 25, s. 40
- s. **201**, 1993, c. 25, s. 40; 1994, c. 37, s. 5(F); 1999, c. 17, par. 144(1)(z.7)(E); 2001, c. 16, s. 12
- s. **202**, 1993, c. 25, s. 40; 1995, c. 41, s. 110; 1999, c. 17, par. 144(1)(z.8)(E) ; 2002, c. 22, par. 425(e)(F)
- s. **203**, 1993, c. 25, s. 41
- s. **204**, R.S., c. 1 (2nd Supp.), s. 186; 1993, c. 25, s. 42; 1999, c. 17, par. 144(1)(z.9)(E)
- s. **205**, repealed, 1993, c. 25, s. 42
- s. **206**, repealed, 1993, c. 25, s. 42
- s. **207**, R.S., c. 7 (2nd Supp.), s. 67; 1999, c. 17, par. 144(1)(z.10)(E)
- s. **208**, 1999, c. 17, par. 144(1)(z.10)(E)
- s. **209**, repealed, 1993, c. 25, s. 43
- s. **211**, 1993, c. 25, s. 44; 1994, c. 37, s. 6; 1999, c. 17, par. 144(1)(z.11)(E); 2001, c. 16, s. 13
- s. **212**, 1999, c. 17, par. 144(1)(z.11)(E)
- s. **214**, 1999, c. 17, par. 144(1)(z.12)(E)
- s. **215**, 1999, c. 17, par. 144(1)(z.12)(E)
- s. **216**, 2002, c. 22, par. 425(f)(F)
- s. **217**, 1999, c. 17, par. 144(1)(z.13)(E)
- s. **219**, 1999, c. 17, par. 144(1)(z.14)(E)
- s. **224**, 1999, c. 17, par. 144(1)(z.15)(E)
- s. **225**, 1993, c. 25, s. 45; 1999, c. 17, par. 144(1)(z.16)(E)
- s. **226**, 1993, c. 25, s. 46
- s. **227**, 1993, c. 25, s. 47
- s. **228**, 1993, c. 25, s. 48
- s. **229**, repealed, 1993, c. 25, s. 48
- s. **230**, repealed, 1993, c. 25, s. 48
- s. **231**, repealed, 1993, c. 25, s. 48
- s. **232**, repealed, 1993, c. 25, s. 48
- s. **233**, 1993, c. 25, s. 49
- s. **234**, repealed, 1993, c. 25, s. 49
- s. **235**, 1993, c. 25, s. 50; 1994, c. 37, s. 7; 1999, c. 17, par. 144(1)(z.17)(E)
- s. **236**, repealed, 1993, c. 25, s. 50
- s. **237**, 1993, c. 25, s. 51
- s. **237.1**, added, 1993, c. 25, s. 51
- s. **238**, 1993, c. 25, s. 51; 1999, c. 17, par. 144(1)(z.18)(E)
- s. **239.1**, added, 1993, c. 25, s. 52; 1994, c. 37, s. 8; 1995, c. 41, s. 111; 1999, c. 17, par. 144(1)(z.19)(E); 2001, c. 16, s. 14; 2002, c. 22, par. 425(g)(F)
- s. **240**, 1989, c. 22, s. 12; 1993, c. 25, s. 52; 1994, c. 29, s. 15; 1995, c. 41, s. 112; 1999, c. 17, par. 144(1)(z.20)(E); 2001, c. 16, s. 15; 2002, c. 22, par. 425(h)(F)
- s. **241**, 1989, c. 22, s. 13; repealed, 1993, c. 25, s. 52
- s. **242**, repealed, 1993, c. 25, s. 52
- s. **246**, 1999, c. 17, s. 143(E); 2000, c. 30, s. 169
- s. **252**, 1999, c. 17, par. 144(1)(z.21)(E)
- s. **257**, 1999, c. 17, par. 144(1)(z.22)(E)
- s. **259**, 1999, c. 17, par. 144(1)(z.23)(E)
- Sch.**, 2007, c. 2, s. 62
- Part I**, R.S., c. 7 (2nd Supp.), s. 68, c. 42 (2nd Supp.), s. 15; R.S., c. 12 (4th Supp.), s. 65; 1990, c. 45, s. 33
- Part II**, R.S., c. 7 (2nd Supp.), s. 68, c. 42, (2nd Supp.), s. 15; 1990, c. 45, s. 34
- s. 1**, 2006, c. 4, s. 43
- s. 2**, 2006, c. 4, s. 43
- Part II.1**, added, 2007, c. 2, s. 63
- Part III**, R.S., c. 7 (2nd Supp.), s. 68, c. 42 (2nd Supp.), s. 15; R.S., c. 12 (4th Supp.), s. 66; 1989, c. 22, s. 14; 1990, c. 45, s. 35; 1991, c. 42, ss. 7 and 8
- Part IV**, repealed, R.S., c. 7 (2nd Supp.), s. 68
- General, R.S., c. 27 (1st Supp.), ss. 208 and 209(5)
- General, R.S., c. 7 (2nd Supp.), s. 69 *re* application
- General, 1994, c. 13, s. 7(3)
- General, 2001, c. 16, s. 44 — *re* application
- Transitional, 1991, c. 42, ss. 10 and 11
- Transitional, 1997, c. 36, s. 140, 141
- Transitional, 2002, c. 22, ss. 305 to 307, 312 to 314, 316, 317 and 320
- CIF, R.S., c. 15 (1st Supp.), s. 47 deemed in force 16.02.84 *see* s. 63; s. 48 deemed in force 09.11.84 *see* s. 64; ss. 49 to 51 in force 26.02.85
- CIF, R.S., c. 27 (1st Supp.), ss. 190 and 203 proclaimed in force 04.12.85 *see* SI/85-211

E

Excise Act — R.S., 1985, c. E-14 — Continued

CIF, R.S., c. 1 (2nd Supp.), ss. 186 and 213 proclaimed in force 10.11.86 *see* SI/86-206

CIF, R.S., c. 7 (2nd Supp.), *see* various provisions throughout

CIF, R.S., c. 42 (2nd Supp.), s. 15(1) and (2) deemed in force 27.02.86 *see* s. 15(3) *also see* s. 16 *re* application

CIF, R.S., c. 12 (4th Supp.), ss. 56 to 64 in force 14.06.88; s. 65(1) deemed in force 19.02.87 *see* s. 65(2); s. 66(1) deemed in force 19.02.87 *see* s. 66(2)

CIF, 1989, c. 22, ss. 9 to 13 in force 12.12.89; s. 14(1) deemed in force 28.04.89 *see* s. 14(3) and s. 14(2) in force 01.10.89 *see* s. 14(4)

CIF, 1990, c. 45, ss. 33 to 35 deemed in force 01.01.91 *see* s. 36

CIF, 1991, c. 42, ss. 6 to 8 deemed in force 27.02.91 *see* s. 12; ss. 9 to 12 in force on assent 13.12.91

CIF, 1993, c. 25, ss. 31 to 52 in force on assent 10.06.93 *except* the definition “accredited representative” in s. 6 of the *Excise Act*, as enacted by s. 32(2), and ss. 37(2) and (3) deemed in force 13.02.92 *see* s. 53

CIF, 1994, c. 13, s. 7 in force on assent 12.05.94

CIF, 1994, c. 29, s. 15 in force on assent 23.06.94

CIF, 1994, c. 37, ss. 1 to 8 in force on assent 24.11.94

CIF, 1995, c. 36, ss. 12 to 14 in force on assent 08.11.95

CIF, 1995, c. 41, ss. 109 to 112 in force 01.01.96 *see* SI/96-6

CIF, 1996, c. 21, s. 62 in force on assent 20.06.96

CIF, 1997, c. 18, ss. 121 and 122 in force 14.05.97 *see* SI/97-62

CIF, 1997, c. 36, ss. 140, 141 and 206 deemed in force 01.01.98 and apply, or are deemed to have applied, to all goods referred to in this Act imported on or after that day and to goods imported before that day that were not accounted for under s. 32 of the *Customs Act* before that day *see* s. 214.

CIF, 1999, c. 17, ss. 139 to 144 in force 01.11.99 *see* SI/99-111

CIF, 1999, c. 31, ss. 83 and 84 in force on assent 17.06.99

CIF, 2000, c. 30, ss. 168 and 169 in force on assent 20.10.2000

CIF, 2001, c. 16, ss. 7 to 15 and 44 in force on assent 14.06.2001 *see also* various coming into force provisions throughout

CIF, 2001, c. 32, ss. 63 and 64 in force 01.02.2002 *see* SI/2002-17

CIF, 2002, c. 22, s. 425 in force on assent 13.06.2002; ss. 305 to 307, 312 to 314, 316, 317, 320 and 363 to 365 in force 01.07.2003 *see* SI/2003-47

CIF, 2004, c. 22, s. 46 in force on assent 14.05.2004

CIF, 2004, c. 25, s. 138 in force on assent 15.12.2004

CIF, 2005, c. 10, s. 34 in force 04.04.2005 *see* SI/2005-29

CIF, 2005, c. 38, ss. 91 and 138 in force 12.12.2005 *see* SI/2005-119

CIF, 2006, c. 4, s. 43(1) in force 01.07.2006 *see* s. 43(2)

CIF, 2007, c. 2, ss. 58 to 63 in force on assent 21.02.2007 *see also* various provisions throughout *re* application and coming into force:

s. 58(1) is deemed in force 01.07.2006 *see* s. 58(2);

s. 59(2) is deemed in force 01.07.2006 *see* s. 59(2);

s. 60(1) is deemed in force 01.07.2006 *see* s. 60(2);

s. 61(1) is deemed in force 01.07.2006 *see* s. 61(2) *also re* reference;

s. 62(1) is deemed in force 01.07.2006 *see* s. 62(2);

s. 63(1) is deemed in force 01.07.2006 *see* s. 63(2) *also re* exception and application

CIF, 2008, c. 28, ss. 49(1) and (2) are deemed to have come into force 27.02.2008 *see* s. 49(4); s. 49(3) in force on assent 18.06.2008

CIF, 2010, c. 12 (assent: 12.07.2010), s. 37(1) deemed to have come into force 01.07.2010 *see* s. 37(2)

CIF, 2010, c. 25, ss. 105 and 106 in force on assent 15.12.2010

Excise Act, 2001 — 2002, c. 22*(Accise, Loi de 2001 sur l')***Minister of National Revenue**

s. 2, 2005, c. 38, s. 92; 2007, c. 18, s. 67; 2008, c. 28, s. 50; 2009, c. 2, s. 119(E); 2010, c. 12, s. 38, c. 25, s. 107

s. 5, 2008, c. 28, s. 51; 2010, c. 12, s. 39

s. 6, 2010, c. 25, s. 108

s. 9, 2005, c. 38, s. 93 and par. 145(2)(f)

s. 10, 2005, c. 10, par. 34(1)(k)

s. 14, 2007, c. 18, s. 68

s. 17, 2007, c. 18, s. 69

s. 19, 2007, c. 18, s. 70

s. 20, 2007, c. 18, s. 71

s. 21, 2007, c. 18, s. 72

s. 23, 2008, c. 28, s. 52

s. 24.1, added, 2007, c. 18, s. 73

s. 25, 2007, c. 18, s. 74

s. 25.1, added, 2010, c. 12, s. 40

s. 25.2, added, 2010, c. 12, s. 40

s. 25.3, added, 2010, c. 12, s. 40

s. 25.4, added, 2010, c. 12, s. 40

s. 25.5, added, 2010, c. 12, s. 40

s. 28, 2007, c. 18, s. 75

E

Excise Act, 2001 — 2002, c. 22 — Continued

- s. 28.1, added, 2007, c. 18, s. 76
- s. 30, 2007, c. 18, s. 77
- s. 31, 2007, c. 18, s. 78
- s. 32, 2007, c. 18, s. 79
- s. 32.1, added, 2008, c. 28, s. 53
- s. 35, 2007, c. 18, s. 80
- s. 37, 2007, c. 18, s. 81
- s. 38, 2007, c. 18, s. 82; 2008, c. 28, s. 54
- s. 41, 2007, c. 18, s. 83
- s. 46, 2007, c. 18, s. 84
- s. 47, 2008, c. 28, s. 55
- s. 50, 2007, c. 18, s. 85
- s. 51, 2007, c. 18, s. 86
- s. 52, 2007, c. 18, s. 87
- s. 53, 2008, c. 28, s. 56
- s. 54, 2008, c. 28, s. 57
- Part 3.1, (58.1 to 58.5) added, 2006, c. 4, s. 34
- s. 58.1, added, 2006, c. 4, s. 34; 2007, c. 35, s. 197
- s. 58.2, added, 2006, c. 4, s. 34; 2007, c. 35, s. 198
- s. 58.3, added, 2006, c. 4, s. 34; 2007, c. 35, s. 199
- s. 58.4, added, 2006, c. 4, s. 34
- s. 58.5, added, 2006, c. 4, s. 34; 2007, c. 35, s. 200
- s. 58.6, added, 2006, c. 4, s. 34; 2007, c. 35, s. 201
- s. 59.1, added, 2007, c. 18, s. 88
- s. 60, 2007, c. 18, s. 89
- s. 61, 2007, c. 18, s. 90
- s. 62.1, added, 2007, c. 18, s. 91
- s. 66, 2007, c. 18, s. 92
- s. 68, 2005, c. 38, s. 94 and par. 145(2)(f)
- s. 70, 2007, c. 18, s. 93
- s. 73, 2007, c. 18, s. 94
- s. 74, 2007, c. 18, s. 95
- s. 75, 2007, c. 18, s. 95
- s. 87, 2007, c. 2, s. 55
- s. 88, 2007, c. 18, s. 96 and 157
- s. 93.1, added, 2007, c. 18, s. 97
- s. 93.2, added, 2007, c. 18, s. 97
- s. 117.1, added, 2007, c. 18, s. 98
- s. 131, 2007, c. 18, s. 99
- s. 131.1, added, 2007, c. 18, s. 99
- s. 131.2, added, 2007, c. 18, s. 99
- s. 134, 2007, c. 2, s. 56
- s. 135, 2007, c. 2, s. 57; 2007, c. 18, s. 100
- s. 136, 2007, c. 18, s. 101
- s. 138, 2007, c. 18, s. 102
- s. 145, 2007, c. 18, s. 103
- s. 147, 2007, c. 18, s. 104
- s. 151, 2007, c. 18, s. 105
- s. 153.1, added, 2007, c. 18, s. 106
- s. 159, 2010, c. 25, s. 110
- s. 159.1, added, 2010, c. 25, s. 111
- s. 160, 2007, c. 18, s. 107; 2010, c. 25, s. 112
- s. 165, 2003, c. 15, s. 91; 2006, c. 4, s. 113
- s. 168, 2006, c. 4, s. 114
- s. 170, 2003, c. 15, s. 92; 2006, c. 4, s. 115; 2010, c. 25, s. 113
- s. 171, 2003, c. 15, s. 93
- s. 173, 2006, c. 4, s. 116; 2007, c. 18, s. 108
- s. 176, 2010, c. 25, s. 114
- s. 177, 2007, c. 18, s. 109
- s. 178, 2010, c. 25, s. 115
- s. 180.1, added, 2008, c. 28, s. 58
- s. 181.1, added, 2007, c. 18, s. 110
- s. 188, 2005, c. 38, s. 95 and par. 145(2)(f); 2006, c. 4, s. 117; 2007, c. 18, s. 111; 2010, c. 25, s. 116
- s. 189, 2005, c. 38, s. 96 and par. 145(2)(f); 2006, c. 4, s. 118; 2007, c. 18, s. 112
- s. 191, 2010, c. 25, s. 117
- s. 193, 2010, c. 25, s. 118
- s. 196, 2007, c. 18, s. 113
- s. 197, 2007, c. 18, s. 114
- s. 199, 2007, c. 18, s. 115
- s. 205, 2002, c. 22, s. 410
- s. 206, 2008, c. 28, s. 59; 2010, c. 12, s. 41
- s. 208, 2007, c. 18, s. 116
- s. 211, 2005, c. 38, s. 97 and par. 145(2)(f); 2007, c. 18, s. 117; 2009, c. 2, s. 120
- s. 212, 2010, c. 25, s. 119
- s. 214, 2008, c. 28, s. 60; 2010, c. 12, s. 42
- s. 216, 2006, c. 4, s. 35; 2007, c. 35, s. 202; 2008, c. 28, s. 61
- s. 217, 2006, c. 4, s. 44; 2007, c. 18, s. 118
- s. 218, 2006, c. 4, s. 45; 2007, c. 18, s. 119
- s. 221, 2007, c. 18, s. 120
- s. 234, 2007, c. 18, s. 121; 2010, c. 12, s. 43
- s. 236, 2007, c. 18, s. 122
- s. 237, 2007, c. 18, s. 123
- s. 238.1, added, 2010, c. 12, s. 44
- s. 240, 2003, c. 15, s. 46; 2006, c. 4, s. 36; 2007, c. 35, s. 203; 2008, c. 28, s. 62
- s. 242, 2006, c. 4, s. 46
- s. 243, 2006, c. 4, s. 27; 2007, c. 18, s. 124
- s. 243.1, added, 2007, c. 18, s. 124
- s. 247.1, added, 2007, c. 18, s. 125
- s. 251, 2006, c. 4, s. 119
- s. 251.1, added, 2006, c. 4, s. 119; 2010, c. 25, s. 120
- s. 251.2, added, 2006, c. 4, s. 119
- s. 253, 2010, c. 25, s. 121
- s. 254, 2006, c. 4, s. 120

E

Excise Act, 2001 — 2002, c. 22 — Continued

s. **255.1**, added, 2006, c. 4, s. 121; 2007, c. 18, s. 126; 2010, c. 25, s. 122

s. **264**, 2007, c. 18, s. 127; 2010, c. 12, s. 45

s. **266**, 2007, c. 18, s. 128; 2010, c. 12, s. 46

s. **276**, 2002, c. 22, s. 410

s. **284**, 2004, c. 22, s. 47; 2010, c. 25, s. 123

s. **286**, 2006, c. 4, s. 122

s. **288**, 2006, c. 4, s. 123

s. **295**, 2004, c. 25, s. 198

s. **297**, 2007, c. 18, s. 129; 2010, c. 25, s. 124

s. **301**, 2005, c. 38, s. 98 and par. 145(2)(f); 2010, c. 25, s. 125

s. **304**, 2007, c. 18, s. 130; 2010, c. 12, s. 47

s. **315.1**, added, 2007, c. 18, s. 131

s. **316.1**, added, 2007, c. 18, s. 132

s. **317.1**, added, 2007, c. 18, s. 133

s. **326**, repealed, 2002, c. 22, par. 409(2)(a)

s. **327**, repealed, 2002, c. 22, s. 409(6)

s. **342**, repealed, 2002, c. 22, s. 409(8)

s. **343**, repealed, 2002, c. 22, s. 409(8)

s. **344**, repealed, 2002, c. 22, s. 409(8)

s. **377**, 2003, c. 15, s. 66

s. **384**, 2003, c. 15, ss. 130(5) and (7)

s. **411**, 2002, c. 19, par. 21(2)(b), 23(2)(b) and 25(2)(b)

Sch. 1:

s. **1**, 2003, c. 15, s. 47; 2006, c. 4, s. 37; 2007, c. 35, s. 204

s. **2**, 2003, c. 15, s. 48; 2006, c. 4, s. 38; 2007, c. 35, s. 205; 2008, c. 28, s. 63

s. **3**, 2004, c. 15, s. 49; 2006, c. 4, s. 39; 2007, c. 35, s. 206; 2008, c. 28, s. 64

s. **4**, 2006, c. 4, s. 40; 2007, c. 35, s. 207

Sch. 2, 2003, c. 15, s. 50; 2006, c. 4, s. 41; 2007, c. 35, s. 208

Sch. 3:

s. **1**, 2003, c. 15, s. 51; 2008, c. 28, s. 65

s. **2**, 2003, c. 15, s. 52; 2008, c. 28, s. 66

s. **3**, 2003, c. 15, s. 53; 2008, c. 28, s. 67

s. **4**, 2003, c. 15, s. 54; 2008, c. 28, s. 68

Sch. 4

s. **1**, 2006, c. 4, s. 48

s. **2**, 2006, c. 4, s. 48

Sch. 6, 2006, c. 4, s. 49

Coordinating amendments, 2002, c. 19, ss. 21, 23 and 25

Coordinating amendments, 2002, c. 22, ss. 409 and 410

Coordinating amendments, 2003, c. 15, ss. 130(5) and (7)

Coordinating amendment, 2005, c. 38, s. 145(2)

Coordinating amendment, 2007, c. 18, s. 157

General, 2006, c. 4, ss. 42 and 50 *re* application

General, 2007, c. 35, s. 209 *re* application

General, 2008, c. 28, s. 69 *re* application

General, 2010, c. 12, s. 54 *re* application

General, 2010, c. 25, s. 109

CIF, 2002, c. 19, ss. 21, 23 and 25 in force on assent 13.06.2002

CIF, 2002, c. 22, ss. 1 and 408 to 432 in force on assent 13.06.2002 *see also* various coming into force provisions throughout; ss. 2, 4, 7 to 12, 14 to 24, 159, 211, 219 to 229, 304, 322 and 323 in force 01.04.2003 and ss. 3, 5, 6, 13, 25 to 158, 160 to 210, 212 to 218, 230 to 303, 305 to 321 and 324 to 407 and Schedules 1 to 7 of the Act in force 01.07.2003 *see* SI/2003-47

CIF, 2003, c. 15,

— ss. 46 to 54 and 66(1) in force on assent 19.06.2003 *see respectively* ss. 60(2), 66(2);

— ss. 91(1), 92(1) and 93(1) deemed in force on assent 19.06.2003 *see* ss. 91(2), 92(2) and 93(2)

— ss. 130(5) and (7) in force on assent 19.06.2003

CIF, 2004, c. 22, s. 47 in force on assent 14.05.2004

CIF, 2004, c. 25, s. 198 in force on assent 15.12.2004

CIF, 2005, c. 10, s. 34 in force 04.04.2005 *see* SI/2005-29

CIF, 2005, c. 38, s. 145 in force on assent 03.11.2005; ss. 92 to 98 in force 12.12.2005 *see* SI/2005-119

CIF, 2006, c. 4, ss. 34 to 42, 44 to 50 and 113 to 123 in force on assent 22.06.2006 *except:*

— ss. 34(1), 35(1) and (2), 36(1), 37(1), 38(1), 39(1), 40(1), 41(1) and (2), 44(1) and (2), 45(1) and (2), 46(1), 47(1), 48(1) and 49(1) in force 01.07.2006 *see respectively* ss. 34(2), 35(3), 36(2), 37(2), 38(2), 39(2), 40(2), 41(3), 44(3), 45(3), 46(2), 47(2), 48(2) and 49(2);

— ss. 113(1), 116(1), 117(1) to (7), 118(1), 120(1), 121(1) and 122(1) in force 01.04.2007 *see respectively* ss. 113(2), 116(2), 117(8), 118(2), 120(2), 121(2) and 122(2)

see also various provisions throughout *re* application

CIF, 2007, c. 2, ss. 55 to 57 in force on assent 21.02.2007.

See also various provisions throughout *re* application; s. 55(1) is deemed in force 01.07.2006 *see* s. 55(2)

CIF, 2007, c. 18, ss. 67 to 133 in force on assent 22.06.2007.

See also various coming into force and application provisions throughout

CIF, 2007, c. 35, ss. 200, 201 and 209 in force on assent 14.12.2007; ss. 197 to 199 and 202 to 208 in force 01.01.2008. *See also* various provisions throughout *re* application

CIF, 2008, c. 28, ss. 50 to 53, 56, 58 to 62 and 69 in force on assent 18.06.2008. *See also* various coming into force and application provisions throughout

E

Excise Act, 2001 — 2002, c. 22 — Continued

CIF, 2009, c. 2, ss. 119 and 120 in force on assent 12.03.2009
 CIF, 2010, c. 12, ss. 38 to 47 and 54 in force on assent 12.07.2010
 CIF, 2010, c. 25, ss. 107 to 125 in force on assent 15.12.2010

Excise Tax Act — R.S., 1985, c. E-15

(Taxe d'accise, Loi sur la)

Minister of National Revenue, including the powers duties and functions of the Minister of Finance under Part I and under any other Part of the Act, except subsections 59(1) and (3.1), that are in relation to Part I (SI/97-40)

- s. 2, R.S., c. 15 (1st Supp.), s. 1; R.S., c. 7 (2nd Supp.), s. 1; R.S., c. 12 (4th Supp.), s. 1; 1990, c. 45, s. 1; 1993, c. 25, s. 54, c. 28, s. 78 (Sch. III, item 50), c. 38, s. 86; 1994, c. 29, s. 1; 1998, c. 19, s. 275; 1999, c. 17, s. 145(1), (2) (E), (3), c. 28, s. 158, c. 31, par. 247(b)(F); 2000, c. 30, s. 2; 2001, c. 16, s. 16, c. 17, s. 233; 2002, c. 7, s. 166, c. 22, ss. 366 and 413; 2005, c. 38, s. 99; 2007, c. 18, s. 64; 2010, c. 25, s. 126
- s. 3, R.S., c. 18 (3rd Supp.), s. 35; 1999, c. 17, s. 146
- s. 4, 1999, c. 17, s. 147
- s. 5, R.S., c. 7 (2nd Supp.), s. 2
- s. 6, 1992, c. 1, s. 64; 1999, c. 17, s. 148
- s. 7, R.S., c. 7 (2nd Supp.), s. 3; 2003, c. 15, s. 94; 2006, c. 4, s. 124
- s. 8, R.S., c. 15 (1st Supp.), s. 2; R.S., c. 28 (3rd Supp.), s. 287; 1996, c. 10, s. 225
- s. 10, R.S., c. 15 (1st Supp.), s. 3
- s. 11, R.S., c. 15 (1st Supp.), s. 4; R.S., c. 7 (2nd Supp.), s. 4, c. 42 (2nd Supp.), s. 1; R.S., c. 12 (4th Supp.), s. 2; 1990, c. 45, s. 2; 1994, c. 29, s. 2; 1998, c. 21, s. 84
- s. 12, R.S., c. 15 (1st Supp.), s. 5
- s. 13, R.S., c. 15 (1st Supp.), s. 6; R.S., c. 12 (4th Supp.), s. 3; 1990, c. 45, s. 3; 1994, c. 29, s. 3; 1995, c. 36, s. 1; 1998, c. 21, s. 85
- s. 13.1, added, R.S., c. 15 (1st Supp.), s. 7; R.S., c. 7 (2nd Supp.), s. 5; R.S., c. 12 (4th Supp.), s. 4; 1990, c. 45, s. 4; 1994, c. 29, s. 4; 1998, c. 21, s. 86
- s. 16.1, added, 1996, c. 20, s. 104; 1998, c. 21, s. 87
- s. 17, R.S., c. 7 (2nd Supp.), s. 6; 1996, c. 20, s. 105; 1998, c. 21, s. 88
- s. 18, R.S., c. 15 (1st Supp.), s. 8; R.S., c. 28 (3rd Supp.), s. 288
- s. 20, R.S., c. 15 (1st Supp.), s. 9; R.S., c. 7 (2nd Supp.), s. 7; R.S., c. 12 (4th Supp.), s. 5; 1996, c. 20, s. 106; 1998, c. 21, s. 89
- s. 20.1, added, R.S., c. 12 (4th Supp.), s. 5; 1999, c. 31, par. 247(b)(F)
- s. 20.2, added, R.S., c. 12 (4th Supp.), s. 6; 1998, c. 19, s. 276
- s. 21, R.S., c. 15 (1st Supp.), s. 10; R.S., c. 28 (3rd Supp.), s. 289; 1996, c. 10, s. 226
- Part II.1**, (ss. 21.1 to 21.21), added, R.S., c. 15 (1st Supp.), s. 11
- s. 21.1, added, R.S., c. 15 (1st Supp.), s. 11; R.S., c. 12, (4th Supp.), s. 7
- s. 21.11, added, R.S., c. 15 (1st Supp.), s. 11
- s. 21.12, added, R.S., c. 15 (1st Supp.), s. 11; R.S., c. 7 (2nd Supp.), s. 8, c. 42 (2nd Supp.), s. 2; R.S., c. 12 (4th Supp.), s. 8; 1989, c. 22, s. 2
- s. 21.13, added, R.S., c. 15 (1st Supp.), s. 11
- s. 21.14, added, R.S., c. 15 (1st Supp.), s. 11; R.S., c. 12 (4th Supp.), s. 9
- s. 21.15, added, R.S., c. 15 (1st Supp.), s. 11
- s. 21.16, added, R.S., c. 15 (1st Supp.), s. 11
- s. 21.17, added, R.S., c. 15 (1st Supp.), s. 11; R.S., c. 7 (2nd Supp.), s. 9
- s. 21.18, added, R.S., c. 15 (1st Supp.), s. 11
- s. 21.19, added, R.S., c. 15 (1st Supp.), s. 11
- s. 21.2, added, R.S., c. 15 (1st Supp.), s. 11; R.S., c. 12 (4th Supp.), s. 10
- s. 21.21, added, R.S., c. 15 (1st Supp.), s. 11
- Note:** see s. 117 *re* application of Part II.1 after 1990
- Part II.2**, (ss. 21.22 to 21.34), added, R.S., c. 12 (4th Supp.), s. 11
- s. 21.22, added, R.S., c. 12 (4th Supp.), s. 11
- s. 21.23, added, R.S., c. 12 (4th Supp.), s. 11
- s. 21.24, added, R.S., c. 12 (4th Supp.), s. 11; 1989, c. 22, s. 1
- s. 21.25, added, R.S., c. 12 (4th Supp.), s. 11
- s. 21.26, added, R.S., c. 12 (4th Supp.), s. 11
- s. 21.27, added, R.S., c. 12 (4th Supp.), s. 11
- s. 21.28, added, R.S., c. 12 (4th Supp.), s. 11
- s. 21.29, added, R.S., c. 12 (4th Supp.), s. 11
- s. 21.3, added, R.S., c. 12 (4th Supp.), s. 11
- s. 21.31, added, R.S., c. 12 (4th Supp.), s. 11
- s. 21.32, added, R.S., c. 12 (4th Supp.), s. 11
- s. 21.33, added, R.S., c. 12 (4th Supp.), s. 11, 1999, c. 31, par. 247(b)(F)
- s. 21.34, added, R.S., c. 12 (4th Supp.), s. 11
- Note:** see s. 117 *re* application of Part II.2 after 1990

E

Excise Tax Act — R.S., 1985, c. E-15 — Continued

- s. **23**, R.S., c. 15 (1st Supp.), s. 12; R.S., c. 1 (2nd Supp.), s. 187, c. 7 (2nd Supp.), s. 10; R.S., c. 12 (4th Supp.), s. 12; 1988, c. 65, s. 113; 1990, c. 45, s. 5; 1993, c. 25, s. 55; 1995, c. 41, s. 113; 2001, c. 15, s. 2, c. 16, s. 17; 2002, c. 22, s. 367
- s. **23.01**, added, 1997, c. 26, s. 87
- s. **23.1**, added, 1993, c. 25, s. 56; 1994, c. 29, s. 5; 2001, c. 16, s. 18; repealed, 2002, c. 22, s. 368
- s. **23.11**, added, 2001, c. 16, s. 18; 2002, c. 22, ss. 414 and 429(a)(F); 2003, c. 15, s. 55; repealed, 2002, c. 22, s. 368
- s. **23.12**, added, 2001, c. 16, s. 18; 2002, c. 22, s. 415; 2003, c. 15, s. 56; repealed, 2002, c. 22, s. 368
- s. **23.13**, added, 2001, c. 16, s. 18; 2002, c. 22, s. 416; 2003, c. 15, s. 57; repealed, 2002, c. 22, s. 368
- s. **23.2**, added, 1993, c. 25, s. 56 (*Note*: tobacco export tax applies on and after February 9, 1994 *see* SI/94-21); 1994, c. 29, s. 5; repealed, 2001, c. 16, s. 18
- s. **23.21**, added, 1994, c. 29, s. 5; 1997, c. 26, s. 59; 2000, c. 30, s. 3; repealed, 2001, c. 16, s. 19
- s. **23.22**, added, 1997, c. 26, s. 60; repealed, 2001, c. 16, s. 20
- s. **23.3**, added, 1993, c. 25, s. 56; 2001, c. 16, s. 21; repealed, 2002, c. 22, s. 368
- s. **23.31**, added, 1994, c. 29, s. 6; 1997, c. 26, s. 61; 2000, c. 30, s. 4; 2001, c. 16, s. 22; repealed, 2002, c. 22, s. 417
- s. **23.32**, added, 1994, c. 29, s. 6; 1997, c. 26, s. 62; 2000, c. 30, s. 5; 2001, c. 16, s. 23; repealed, 2002, c. 22, s. 417
- s. **23.33**, added, 1994, c. 29, s. 6; 1995, c. 36, s. 2; 1997, c. 26, s. 63; repealed, 2001, c. 16, s. 24
- s. **23.34**, added, 1994, c. 29, s. 6; 1995, c. 36, s. 3; 1997, c. 26, s. 64; 2000, c. 30, ss. 6 and 140; repealed, 2001, c. 16, s. 24
- s. **23.341**, added, 1995, c. 36, s. 4; 1997, c. 26, s. 65; 1998, c. 21, s. 80; 2000, c. 30, s. 7; repealed, 2001, c. 16, s. 24
- s. **23.35**, added, 1994, c. 29, s. 6; 2000, c. 30, s. 8; 2001, c. 16, s. 25; repealed, 2002, c. 22, s. 417
- s. **23.36**, added, 1994, c. 29, s. 6; 1997, c. 26, s. 66; 2000, c. 30, s. 140; repealed, 2001, c. 16, s. 26
- s. **23.4**, added, 1993, c. 25, s. 56; 2003, c. 15, s. 61; repealed, 2007, c. 35, s. 8
- s. **23.5**, added, 2003, c. 15, s. 62; repealed, 2007, c. 35, s. 8
- s. **24**, 2002, c. 22, s. 369
- Part IV**, (ss. 25 to 28.1), repealed, 2002, c. 22, s. 370
- s. **25**, repealed, 2002, c. 22, s. 370
- s. **26**, R.S., c. 1 (2nd Supp.), s. 188; repealed, 1990, c. 45, s. 6
- s. **27**, R.S., c. 7 (2nd Supp.), s. 11, c. 42 (2nd Supp.), s. 3; 1990, c. 45, s. 7; repealed, 2002, c. 22, s. 370
- s. **28**, R.S., c. 1 (2nd Supp.), s. 189; repealed, 2002, c. 22, s. 370
- s. **28.1**, added, 1993, c. 25, s. 57; repealed, 2002, c. 22, s. 370
- Part V**, (ss. 29 to 41), repealed, R.S., c. 7 (2nd Supp.), s. 12; added (ss. 29 to 34), 1991, c. 42, s. 1; (ss. 29 to 34) repealed, 2002, c. 22, s. 370
- s. **29**, R.S., c. 15 (1st Supp.), s. 13; repealed, R.S., c. 7 (2nd Supp.), s. 12; added, 1991, c. 42, s. 1; repealed, 2002, c. 22, s. 370
- s. **30**, repealed, R.S., c. 7 (2nd Supp.), s. 12; added, 1991, c. 42, s. 1; repealed, 2002, c. 22, s. 370
- s. **31**, repealed, R.S., c. 7 (2nd Supp.), s. 12; added, 1991, c. 42, s. 1; repealed, 2002, c. 22, s. 370
- s. **32**, repealed, R.S., c. 7 (2nd Supp.), s. 12; added, 1991, c. 42, s. 1; repealed, 2002, c. 22, s. 370
- s. **33**, repealed, R.S., c. 7 (2nd Supp.), s. 12; added, 1991, c. 42, s. 1; repealed, 2002, c. 22, s. 370
- s. **34**, repealed, R.S., c. 7 (2nd Supp.), s. 12; added, 1991, c. 42, s. 1; 2000, c. 30, s. 9(F); repealed, 2002, c. 22, s. 370
- Part V.1**, (ss. 35 to 41.3), added, 1995, c. 46, s. 1; repealed, 2000, c. 30, s. 10
- s. **35**, R.S., c. 15 (1st Supp.), s. 14; repealed, R.S., c. 7 (2nd Supp.), s. 12; added, 1995, c. 46, s. 1; repealed, 2000, c. 30, s. 10
- s. **36**, repealed, R.S., c. 7 (2nd Supp.), s. 12; added, 1995, c. 46, s. 1; repealed, 2000, c. 30, s. 10
- s. **37**, repealed, R.S., c. 7 (2nd Supp.), s. 12; added, 1995, c. 46, s. 1; repealed, 2000, c. 30, s. 10
- s. **38**, repealed, R.S., c. 7 (2nd Supp.), s. 12; added, 1995, c. 46, s. 1; repealed, 2000, c. 30, s. 10
- s. **38.1**, added, 1998, c. 19, s. 277; repealed, 2000, c. 30, s. 10
- s. **39**, repealed, R.S., c. 7 (2nd Supp.), s. 12; added, 1995, c. 46, s. 1; repealed, 2000, c. 30, s. 10
- s. **40**, R.S., c. 15 (1st Supp.), s. 15; repealed, R.S., c. 7 (2nd Supp.), s. 12; added, 1995, c. 46, s. 1; repealed, 2000, c. 30, s. 10
- s. **41**, repealed, R.S., c. 7 (2nd Supp.), s. 12; added, 1995, c. 46, s. 1; repealed, 2000, c. 30, s. 10
- s. **41.1**, added, 1995, c. 46, s. 1; repealed, 2000, c. 30, s. 10
- s. **41.2**, added, 1995, c. 46, s. 1; repealed, 2000, c. 30, s. 10
- s. **41.3**, added, 1995, c. 46, s. 1; repealed, 2000, c. 30, s. 10
- s. **42**, R.S., c. 15 (1st Supp.), s. 16; R.S., c. 7 (2nd Supp.), s. 13
- s. **43.1**, added, R.S., c. 7 (2nd Supp.), s. 14
- s. **44**, repealed, R.S., c. 7 (2nd Supp.), s. 15
- s. **45.1**, added, R.S., c. 15 (1st Supp.), s. 17

E

Excise Tax Act — R.S., 1985, c. E-15 — Continued

- s. **46**, R.S., c. 12 (4th Supp.), s. 13
- s. **48**, R.S., c. 15 (1st Supp.), s. 18; R.S., c. 12 (4th Supp.), s. 14; 2002, c. 22, s. 371
- s. **49**, R.S., c. 12 (4th Supp.), s. 15
- s. **50**, R.S., c. 15 (1st Supp.), s. 19; R.S., c. 1 (2nd Supp.), s. 190, c. 7 (2nd Supp.), s. 16, c. 42 (2nd Supp.), ss. 4 and 5; R.S., c. 12 (4th Supp.), s. 16; 1988, c. 65, s. 114; 1989, c. 22, s. 3; 2002, c. 22, s. 372
- s. **50.1**, added, R.S., c. 7 (2nd Supp.), s. 17, c. 42 (2nd Supp.), s. 6; R.S., c. 12 (4th Supp.), s. 17
- s. **51**, R.S., c. 7 (2nd Supp.), s. 18
- s. **52**, R.S., c. 15 (1st Supp.), s. 20; R.S., c. 7 (2nd Supp.), s. 19; R.S., c. 12 (4th Supp.), s. 18
- s. **53**, repealed, R.S., c. 15 (1st Supp.), s. 21
- s. **55**, R.S., c. 1 (2nd Supp.), s. 191
- s. **56**, R.S., c. 1 (2nd Supp.), s. 192; 1990, c. 45, s. 8; 2002, c. 22, s. 373
- s. **57**, R.S., c. 1 (2nd Supp.), s. 193
- s. **58**, R.S., c. 12 (4th Supp.), s. 19
- Note: see s. 118 re application of Part VI after 1990*
- s. **58.1**, added, R.S., c. 15 (1st Supp.), s. 22; R.S., c. 7 (2nd Supp.), s. 20; R.S., c. 12 (4th Supp.), s. 20, c. 47 (4th Supp.), s. 52 (Sch., items 5(1) and (2)); 1992, c. 1, s. 65; 1994, c. 13, s. 7(1)(g); 1999, c. 17, s. 149; 2003, c. 15, s. 95; 2010, c. 25, s. 127
- s. **59**, R.S., c. 15 (1st Supp.), s. 23; R.S., c. 7 (2nd Supp.), s. 21 [s. 35(2.3) of the *Excise Tax Act*, as enacted by 1986, c. 9, s. 21(3) which became c. 7 (2nd Supp.), s. 21(3) is replaced by 2002, c. 22, s. 426 and deemed in force 10.11.86]; R.S., c. 12 (4th Supp.), s. 21; 1990, c. 45, s. 9; 1993, c. 25, s. 58, c. 27, s. 1; 2002, c. 22, s. 427; 2003, c. 15, s. 96; 2005, c. 38, s. 100
- s. **64**, R.S., c. 12 (4th Supp.), s. 22; 2002, c. 22, s. 374
- s. **66**, R.S., c. 1 (2nd Supp.), s. 194, c. 7 (2nd Supp.), s. 22; 1993, c. 25, s. 59; 1995, c. 46, s. 2; 2000, c. 30, s. 11; 2002, c. 22, s. 375
- s. **66.1**, added, 1993, c. 25, s. 59; repealed, 2002, c. 22, s. 375
- s. **67**, 2002, c. 22, s. 376
- s. **68**, R.S., c. 15 (1st Supp.), s. 24; R.S., c. 1 (2nd Supp.), s. 195, c. 7 (2nd Supp.), ss. 23 and 34; 2007, c. 29, s. 43
- s. **68.01**, added, 2007, c. 29, s. 43
- s. **68.02**, added, 2007, c. 29, s. 43
- s. **68.1**, added, R.S., c. 7 (2nd Supp.), s. 34; 1993, c. 25, s. 60; 1995, c. 46, s. 3; 2000, c. 30, s. 12; 2002, c. 22, s. 377, this provision is replaced by 2003, c. 15, s. 66 [CIF 19.06.2003]; 2003, c. 15, ss. 63 and 66
- s. **68.11**, added, R.S., c. 7 (2nd Supp.), s. 34
- s. **68.12**, added, R.S., c. 7 (2nd Supp.), s. 34
- s. **68.13**, added, R.S., c. 7 (2nd Supp.), s. 34
- s. **68.14**, added, R.S., c. 7 (2nd Supp.), s. 34
- s. **68.15**, added, R.S., c. 7 (2nd Supp.), s. 34; R.S., c. 12 (4th Supp.), s. 23; 1999, c. 31, s. 230(F), par. 248(b)(F)
- s. **68.151**, added, R.S., c. 12 (4th Supp.), s. 24
- s. **68.152**, added, R.S., c. 12 (4th Supp.), s. 24
- s. **68.153**, added, R.S., c. 12 (4th Supp.), s. 24
- s. **68.16**, added, R.S., c. 7 (2nd Supp.), s. 34; 1990, c. 45, s. 10; 1995, c. 36, s. 5; 1999, c. 31, par. 246(g)(F)
- s. **68.161**, added, 1994, c. 29, s. 7; 1997, c. 26, s. 67; repealed, 2001, c. 16, s. 27
- s. **68.162**, added, 1994, c. 29, s. 7; repealed, 2001, c. 16, s. 27
- s. **68.163**, added, 1994, c. 29, s. 7; repealed, 2001, c. 16, s. 27
- s. **68.164**, added, 1994, c. 29, s. 7; repealed, 2001, c. 16, s. 27
- s. **68.165**, added, 1994, c. 29, s. 7; 2000, c. 30, s. 140; repealed, 2001, c. 16, s. 27
- s. **68.166**, added, 1994, c. 29, s. 7; repealed, 2001, c. 16, s. 27
- s. **68.167**, added, 1994, c. 29, s. 7; repealed, 2001, c. 16, s. 27
- s. **68.168**, added, 1994, c. 29, s. 7; repealed, 2001, c. 16, s. 27
- s. **68.169**, added, 1994, c. 29, s. 7; 1995, c. 36, s. 6; 1997, c. 26, s. 68; 1998, c. 21, s. 81; 2000, c. 30, ss. 13 and 140; repealed, 2001, c. 16, s. 27
- s. **68.17**, added, R.S., c. 7 (2nd Supp.), s. 34; 1991, c. 42, s. 2; 1993, c. 25, s. 61; 2002, c. 22, s. 378 and par. 429(b)(F)
- s. **68.171**, added, 2001, c. 16, s. 28; repealed, 2002, c. 22, s. 378
- s. **68.172**, added, 2001, c. 16, s. 28; repealed, 2002, c. 22, s. 378
- s. **68.18**, added, R.S., c. 7 (2nd Supp.), s. 34 2001, c. 16, s. 29; 2002, c. 22, s. 379
- s. **68.19**, added, R.S., c. 7 (2nd Supp.), s. 34; 1991, c. 42, s. 3; 2002, c. 22, s. 380
- s. **68.2**, added, R.S., c. 7 (2nd Supp.), s. 34; 1993, c. 27, s. 2
- s. **68.21**, added, R.S., c. 7 (2nd Supp.), s. 34; R.S., c. 12 (4th Supp.), s. 25; 1999, c. 31, s. 231(F), par. 248(b)(F)
- s. **68.22**, added, R.S., c. 7 (2nd Supp.), s. 34
- s. **68.23**, added, R.S., c. 7 (2nd Supp.), s. 34
- s. **68.24**, added, R.S., c. 7 (2nd Supp.), s. 34; R.S., c. 12 (4th Supp.), s. 26 & 27; 1999, c. 31, s. 232, par. 246(g)(F)
- s. **68.25**, added, R.S., c. 7 (2nd Supp.), s. 34; 1999, c. 31, s. 85
- s. **68.26**, added, R.S., c. 7 (2nd Supp.), s. 34

E

Excise Tax Act — R.S., 1985, c. E-15 — Continued

- s. **68.27**, added, R.S., c. 7 (2nd Supp.), s. 34
- s. **68.28**, added, R.S., c. 7 (2nd Supp.), s. 34
- s. **68.29**, added, R.S., c. 7 (2nd Supp.), s. 34, c. 42 (2nd Supp.), s. 7
- s. **68.3**, added, R.S., c. 42 (2nd Supp.), s. 8; 1995, c. 5, s. 25(1)(j)
- s. **68.4**, added, 1992, c. 29, s. 1; 1997, c. 26, s. 81
- s. **68.5**, added, 2002, c. 22, s. 428; 2003, c. 15, s. 97; 2006, c. 4, s. 125
- s. **69**, R.S., c. 7 (2nd Supp.), ss. 24 & 34, c. 42 (2nd Supp.), s. 9; R.S., c. 42 (3rd Supp.), s. 1; R.S., c. 12 (4th Supp.), s. 28; 1989, c. 22, s. 4; 1994, c. 41, s. 37(1)(k)
- s. **70**, R.S., c. 7 (2nd Supp.), ss. 25, 34 & 75; 1991, c. 42, s. 4; 1993, c. 25, s. 62; 1995, c. 41, s. 114; 1996, c. 31, s. 81; 2002, c. 22, s. 381 and par. 429(c)(F); 2005, c. 38, s. 101 and par. 145(2)(g)
- s. **70.1**, added, 1993, c. 27, s. 3
- s. **71**, R.S., c. 7 (2nd Supp.), ss. 26 & 34
- s. **72**, repealed, R.S., c. 7 (2nd Supp.), ss. 27 & 34; 1994, c. 29, s. 8; 2001, c. 16, s. 30; 2003, c. 15, s. 98
- s. **73**, R.S., c. 7 (2nd Supp.), ss. 28 & 34; R.S., c. 12 (4th Supp.), s. 29
- s. **73.1**, added, R.S., c. 7 (2nd Supp.), s. 29, repealed, R.S., c. 7 (2nd Supp.), s. 34
- s. **74**, R.S., c. 7 (2nd Supp.), s. 34; R.S., c. 12 (4th Supp.), s. 30; 1997, c. 26, s. 69; 2001, c. 16, s. 31; 2003, c. 15, s. 99
- s. **75**, R.S., c. 7 (2nd Supp.), ss. 30 and 34
- s. **75.1**, added, R.S., c. 15 (1st Supp.), s. 25; R.S., c. 7 (2nd Supp.), s. 31, repealed, R.S., c. 7 (2nd Supp.), s. 34
- s. **75.2**, added, R.S., c. 15 (1st Supp.), s. 25; R.S., c. 7 (2nd Supp.), s. 32, repealed, R.S., c. 7 (2nd Supp.), s. 34
- s. **76**, R.S., c. 15 (1st Supp.), s. 25; R.S., c. 7 (2nd Supp.), s. 34
- s. **77**, R.S., c. 15 (1st Supp.), s. 25; R.S., c. 7 (2nd Supp.), s. 33, repealed, R.S., c. 7 (2nd Supp.), s. 34; added, 2006, c. 4, s. 126
- s. **78**, R.S., c. 15 (1st Supp.), s. 26; R.S., c. 7 (2nd Supp.), s. 35; R.S., c. 12 (4th Supp.), s. 31; 2001, c. 16, s. 32; 2002, c. 22, s. 382; 2003, c. 15, s. 100 and s.130(1); 2010, c. 25, s. 128
- s. **78.1**, added, 2010, c. 25, s. 129
- s. **79**, R.S., c. 15 (1st Supp.), s. 26; R.S., c. 7 (2nd Supp.), s. 36; R.S., c. 12 (4th Supp.), s. 32; 1995, c. 46, s. 4; 2000, c. 30, s. 14; 2002, c. 22, s. 383; 2003, c. 15, s. 100 and s. 130(2); 2006, c. 4, s. 127; 2010, c. 25, s. 130
- s. **79.01**, added, 2003, c. 15, s. 100; repealed, 2006, c. 4, s. 128
- s. **79.02**, added, 2003, c. 15, s. 100; 2006, c. 4, s. 129
- s. **79.03**, added, 2003, c. 15, s. 100; 2006, c. 4, s. 130
- s. **79.04**, added, 2003, c. 15, s. 100
- s. **79.05**, added, 2003, c. 15, s. 100
- s. **79.1**, added, R.S., c. 12 (4th Supp.), s. 33; 1999, c. 31, par. 247(b)(F); 2002, c. 22, s. 384 [ss. 384(3) and (5) repealed by 2003, c. 15, ss. 130(5) and (7)]; 2003, c. 15, ss. 101 and ss. 130(3) to (7); repealed, 2006, c. 4, s. 131
- s. **79.2**, added, R.S., c. 12 (4th Supp.), s. 33; 1999, c. 17, s. 150(E), 156(a); 2003, c. 15, s. 102
- s. **80**, R.S., c. 15 (1st Supp.), s. 27; R.S., c. 7 (2nd Supp.), s. 37; R.S., c. 12 (4th Supp.), s. 34; 1990, c. 45, s. 11; 2002, c. 22, s. 385; 2003, c. 15, s. 103
- s. **80.1**, added, R.S., c. 7 (2nd Supp.), s. 37
- s. **81**, R.S., c. 15 (1st Supp.), s. 28; R.S., c. 7 (2nd Supp.), s. 38; 2001, c. 17, s. 234
- s. **81.1**, added, R.S., c. 7 (2nd Supp.), s. 38
- s. **81.11**, added, R.S., c. 7 (2nd Supp.), s. 38
- s. **81.12**, added, R.S., c. 7 (2nd Supp.), s. 38
- s. **81.13**, added, R.S., c. 7 (2nd Supp.), s. 38
- s. **81.14**, added, R.S., c. 7 (2nd Supp.), s. 38
- s. **81.15**, added, R.S., c. 7 (2nd Supp.), s. 38
- s. **81.16**, added, R.S., c. 7 (2nd Supp.), s. 38; 2003, c. 15, s. 104
- s. **81.17**, added, R.S., c. 7 (2nd Supp.), s. 38
- s. **81.18**, added, R.S., c. 7 (2nd Supp.), s. 38; 2003, c. 15, s. 105
- s. **81.19**, added, R.S., c. 7 (2nd Supp.), s. 38; R.S., c. 47 (4th Supp.), s. 52 (Sch., item 5(3))
- s. **81.2**, added, R.S., c. 7 (2nd Supp.), s. 38; R.S., c. 47 (4th Supp.), s. 52 (Sch., item 5(3)); 2002, c. 8, par. 183(1)(j)
- s. **81.21**, added, R.S., c. 7 (2nd Supp.), s. 38; R.S., c. 47 (4th Supp.), s. 52 (Sch., item 5(3)); 2002, c. 8, par. 183(1)(j)
- s. **81.22**, added, R.S., c. 7 (2nd Supp.), s. 38; R.S., c. 47 (4th Supp.), s. 52 (Sch., item 5(3)); 2002, c. 8, par. 183(1)(j)
- s. **81.23**, added, R.S., c. 7 (2nd Supp.), s. 38; R.S., c. 47 (4th Supp.), s. 52 (Sch., item 5(3)); 2002, c. 8, par. 183(1)(j)
- s. **81.24**, added, R.S., c. 7 (2nd Supp.), s. 38; R.S., c. 47 (4th Supp.), s. 52 (Sch., item 5(3)); 2002, c. 8, par. 183(1)(j)
- s. **81.25**, added, R.S., c. 7 (2nd Supp.), s. 38; R.S., c. 47 (4th Supp.), s. 52 (Sch., item 5(3)); 1999, c. 17, par. 155(a)
- s. **81.26**, added, R.S., c. 7 (2nd Supp.), s. 38; R.S., c. 47 (4th Supp.), s. 52 (Sch., item 5(3))

E

Excise Tax Act — R.S., 1985, c. E-15 — Continued

- s. **81.27**, added, R.S., c. 7 (2nd Supp.), s. 38; R.S., c. 47 (4th Supp.), s. 52 (Sch., item 5(3))
- s. **81.28**, added, R.S., c. 7 (2nd Supp.), s. 38; R.S., c. 47 (4th Supp.), s. 52 (Sch., item 5(3)); 2002, c. 8, s. 137
- s. **81.29**, added, R.S., c. 7 (2nd Supp.), s. 38; R.S., c. 47 (4th Supp.), s. 52 (Sch., item 5(3)); 1999, c. 17, par. 155(b); 2002, c. 8, par. 183(1)(j)
- s. **81.3**, added, R.S., c. 7 (2nd Supp.), s. 38; 2002, c. 8, par. 183(1)(j)
- s. **81.31**, added, R.S., c. 7 (2nd Supp.), s. 38; R.S., c. 47 (4th Supp.), s. 52 (Sch., item 5(3)); 2002, c. 8, par. 183(1)(j)
- s. **81.32**, added, R.S., c. 7 (2nd Supp.), s. 38; R.S., c. 47 (4th Supp.), s. 52 (Sch., item 5(3)); 2002, c. 8, par. 183(1)(j)
- s. **81.33**, added, R.S., c. 7 (2nd Supp.), s. 38
- s. **81.34**, added, R.S., c. 7 (2nd Supp.), s. 38; R.S., c. 47 (4th Supp.), s. 52 (Sch., item 5(3)); 2002, c. 8, par. 183(1)(j)
- s. **81.35**, added, R.S., c. 7 (2nd Supp.), s. 38; repealed, R.S., c. 47 (4th Supp.), s. 52 (Sch., item 5(4))
- s. **81.36**, added, R.S., c. 7 (2nd Supp.), s. 38; 2002, c. 8, par. 183(1)(j)
- s. **81.37**, added, R.S., c. 7 (2nd Supp.), s. 38; 2002, c. 8, s. 138
- s. **81.38**, added, R.S., c. 7 (2nd Supp.), s. 38; R.S., c. 47 (4th Supp.), s. 52 (Sch., item 5(3)); 1994, c. 29, s. 9; 2001, c. 16, s. 33; 2002, c. 8, s. 139; 2003, c. 15, s. 106
- s. **81.39**, added, R.S., c. 7 (2nd Supp.), s. 38; 1993, c. 27, s. 4; 2003, c. 15, s. 107
- s. **81.4**, added, 2006, c. 4, s. 132
- s. **82**, R.S., c. 7 (2nd Supp.), s. 41; 2004, c. 22, s. 48; 2010, c. 25, s. 131
- s. **83**, R.S., c. 7 (2nd Supp.), s. 41
- s. **84**, R.S., c. 15 (1st Supp.), s. 29; R.S., c. 7 (2nd Supp.), ss. 39 & 41, c. 42 (2nd Supp.), s. 10; R.S., c. 12 (4th Supp.), s. 35; 2003, c. 15, s. 108
- s. **85**, R.S., c. 15 (1st Supp.), s. 29; R.S., c. 7 (2nd Supp.), s. 41
- s. **86**, R.S., c. 15 (1st Supp.), s. 30; R.S., c. 7 (2nd Supp.), s. 41; R.S., c. 47 (4th Supp.), s. 52 (Sch., item 5(3)); 2002, c. 8, s. 140 and par. 183(1)(j); 2006, c. 4, s. 133
- s. **87**, R.S., c. 15 (1st Supp.), s. 31; R.S., c. 7 (2nd Supp.), s. 41; 2006, c. 4, s. 133.1
- s. **88**, repealed, R.S., c. 7 (2nd Supp.), s. 41; added, 2001, c. 15, s. 3; 2003, c. 15, s. 109; 2006, c. 4, s. 134; 2007, c. 18, s. 65
- s. **89**, R.S., c. 15 (1st Supp.), s. 32; repealed, R.S., c. 7 (2nd Supp.), s. 41
- s. **90**, repealed, R.S., c. 7 (2nd Supp.), s. 41
- s. **91**, repealed, R.S., c. 7 (2nd Supp.), s. 41
- s. **92**, R.S., c. 15 (1st Supp.), s. 33; repealed, R.S., c. 7 (2nd Supp.), s. 41
- s. **93**, R.S., c. 15 (1st Supp.), s. 33; repealed, R.S., c. 7 (2nd Supp.), s. 41
- s. **94**, R.S., c. 15 (1st Supp.), s. 34; R.S., c. 7 (2nd Supp.), s. 40, repealed, s. 41
- s. **95**, R.S., c. 7 (2nd Supp.), s. 42
- s. **95.1**, added, 2006, c. 4, s. 135; 2010, c. 25, s. 132
- s. **96**, R.S., c. 7 (2nd Supp.), s. 43
- s. **97**, R.S., c. 15 (1st Supp.), s. 35; R.S., c. 7 (2nd Supp.), s. 44; R.S., c. 12 (4th Supp.), s. 36
- s. **97.1**, added, 1994, c. 29, s. 10; 1997, c. 26, s. 70; 2000, c. 30, s. 15; 2001, c. 16, s. 34; repealed, 2002, c. 22, s. 418
- s. **97.2**, added, 1994, c. 29, s. 10; 1997, c. 26, s. 71; 2000, c. 30, s. 16; 2001, c. 16, s. 35; repealed, 2002, c. 22, s. 418
- s. **97.3**, added, 1994, c. 29, s. 10; 1995, c. 36, s. 7; 1997, c. 26, s. 72; repealed, 2001, c. 16, s. 36
- s. **97.4**, added, 1994, c. 29, s. 10; 2000, c. 30, s. 17; 2001, c. 16, s. 37; repealed, 2002, c. 22, s. 418
- s. **97.5**, added, 1994, c. 29, s. 10; 1997, c. 26, s. 73; 2000, c. 30, s. 140; repealed, 2001, c. 16, s. 37
- s. **98**, R.S., c. 15 (1st Supp.), s. 36; R.S., c. 7 (2nd Supp.), s. 45; 1998, c. 19, s. 278; 1999, c. 17, par. 156(b)
- s. **98.1**, added, 1994, c. 29, s. 11; 1999, c. 17, par. 156(c)
- s. **98.2**, added, 1994, c. 29, s. 11; 1999, c. 17, par. 156(c); repealed, 2001, c. 16, s. 38
- s. **99**, R.S., c. 15 (1st Supp.), s. 37; R.S., c. 7 (2nd Supp.), s. 46; 2007, c. 18, s. 66
- s. **100**, R.S., c. 7 (2nd Supp.), s. 47; 1994, c. 29, s. 12; 1998, c. 19, s. 279; 1999, c. 17, par. 156(d); 2001, c. 16, s. 39; 2002, c. 22, s. 386
- s. **101**, R.S., c. 15 (1st Supp.), s. 38; repealed, R.S., c. 7 (2nd Supp.), s. 48; added, 2001, c. 17, s. 257
- s. **102.1**, added, R.S., c. 7 (2nd Supp.), s. 49; 1996, c. 21, s. 63
- s. **103**, R.S., c. 1 (2nd Supp.), s. 196
- s. **104**, R.S., c. 15 (1st Supp.), s. 39; R.S., c. 7 (2nd Supp.), s. 50; R.S., c. 47 (4th Supp.), s. 52 (Sch., item 5(3)); 1999, c. 17, par. 155(c); 2010, c. 25, s. 133
- s. **105**, R.S., c. 7 (2nd Supp.), s. 50; 1998, c. 19, s. 280; 1999, c. 17, par. 156(e); 2005, c. 38, s. 102 and par. 145(2)(g)
- s. **106**, R.S., c. 7 (2nd Supp.), s. 50; 1999, c. 17, par. 156(f)
- s. **106.1**, added, R.S., c. 7 (2nd Supp.), s. 50; 1999, c. 17, s. 151; 2001, c. 17, s. 235; 2005, c. 38, s. 103 and par. 145(2)(g); 2010, c. 25, s. 134

E

Excise Tax Act — R.S., 1985, c. E-15 — Continued

- s. **116**, R.S., c. 15 (1st Supp.), s. 40; R.S., c. 7 (2nd Supp.), s. 51; R.S., c. 12 (4th Supp.), s. 37; 2003, c. 15, s. 110
- Part VIII**, (ss. 117 to 121), added, 1990, c. 45, s. 12
- s. **117**, added, 1990, c. 45, s. 12
- s. **118**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 5
- s. **119**, added, 1990, c. 45, s. 12
- s. **120**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 6; 1999, c. 31, s. 233(F)
- s. **121**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 7; 1994, c. 9, s. 1
- s. **121.1**, added, 1993, c. 27, s. 8
- Part IX**, (ss. 122 to 346), added, 1990, c. 45, s. 12
- s. **122**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 9
- s. **123**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 10 and s. 204 (Sch. II, items 1(a) and (b))(F); 1994, c. 9, s. 2, c. 13, s. 7(1)(g); 1996, c. 21, s. 64; 1997, c. 10, ss. 1, 150 and s. 255 (Sch., item 1(a)); 1998, c. 19, s. 281; 1999, c. 17, s. 152, c. 28, s. 159; 2000, c. 12, ss. 111, 113 (Sch. 1, par. 2(a)(E), 3(a))(F), c. 30, s. 18; 2001, c. 17, s. 236; 2002, c. 22, s. 387; 2004, c. 22, s. 29; 2005, c. 38, s. 104; 2006, c. 4, ss. 2 and 136; 2007, c. 18, s. 2; c. 35, s. 183; 2009, c. 32, s. 2; 2010, c. 12, s. 55
- s. **124**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 11
- s. **125**, added, 1990, c. 45, s. 12
- s. **126**, added, 1990, c. 45, s. 12
- s. **127**, added, 1990, c. 45, s. 12
- s. **128**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 12; 2007, c. 18, s. 3
- s. **129**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 13; 1994, c. 9, s. 3
- s. **129.1**, added, 1993, c. 27, s. 13; 1997, c. 10, s. 151; 2007, c. 18, s. 4
- s. **130**, added, 1990, c. 45, s. 12
- s. **131**, added, 1990, c. 45, s. 12; 2000, c. 30, s. 19
- s. **132**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 14; 1997, c. 10, s. 2
- s. **132.1**, added, 1997, c. 10, s. 152; 2009, c. 32, s. 3
- s. **133**, added, 1990, c. 45, s. 12
- s. **134**, added, 1990, c. 45, s. 12
- s. **135**, added, 1990, c. 45, s. 12; 1997, c. 10, s. 3
- s. **136**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 15; 1997, c. 10, ss. 4 and 153
- s. **136.1**, added, 1997, c. 10, s. 154; 2000, c. 30, s. 20
- s. **136.2**, added, 1997, c. 10, s. 154
- s. **136.3**, added, 1997, c. 10, s. 154
- s. **136.4**, added, 1997, c. 10, s. 154
- s. **137**, added, 1990, c. 45, s. 12
- s. **138**, added, 1990, c. 45, s. 12
- s. **139**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 16
- s. **140**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 17
(*Note*: 1993, c. 27, s. 17(2) amended by 1994, c. 9, s. 36)
- s. **141**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 18; 1997, c. 10, s. 155
- s. **141.01**, added, 1994, c. 9, s. 4; 1997, c. 10, ss. 5, 156 and s. 255 (Sch., item 1(b)); 2010, c. 12, s. 56
- s. **141.02**, added, 2010, c. 12, s. 57
- s. **141.1**, added, 1993, c. 27, s. 18; 1997, c. 10, s. 157
- s. **141.2**, added, 2004, c. 22, s. 30
- s. **142**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 19; 1997, c. 10, s. 6
- s. **142.1**, added, 1997, c. 10, s. 7
- s. **143**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 20
- s. **143.1**, added, 1993, c. 27, s. 21
- s. **144**, added, 1990, c. 45, s. 12
- s. **144.01**, added, 2000, c. 30, s. 21
- s. **144.1**, added, 1997, c. 10, s. 158
- s. **145**, added, 1990, c. 45, s. 12; repealed, 1997, c. 10, s. 8
- s. **146**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 22
- s. **147**, added, 1990, c. 45, s. 12; repealed, 1994, c. 9, s. 5
- s. **148**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 23; 1997, c. 10, s. 9
- s. **148.1**, added, 1994, c. 9, s. 6; 1997, c. 10, s. 10
- s. **149**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 24; 1997, c. 10, s. 11; 2000, c. 30, s. 22; 2009, c. 32, s. 4
- s. **150**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 25; 1997, c. 10, s. 12; 2007, c. 18, s. 5
- s. **151**, added, 1990, c. 45, s. 12
- s. **152**, added, 1990, c. 45, s. 12
- s. **153**, added, 1990, c. 45, s. 12; 1997, c. 10, s. 13; 2000, c. 30, s. 23
- s. **154**, added, 1990, c. 45, s. 12; 1997, c. 10, s. 14; 2000, c. 30, s. 24
- s. **155**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 26; 1997, c. 10, s. 15
- s. **156**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 27; 2000, c. 30, s. 25; 2007, c. 18, s. 6
- s. **157**, added, 1990, c. 45, s. 12; repealed, 1993, c. 27, s. 28
- s. **158**, added, 1990, c. 45, s. 12
- s. **159**, added, 1990, c. 45, s. 12
- s. **160**, added, 1990, c. 45, s. 12
- s. **161**, added, 1990, c. 45, s. 12
- s. **162**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 29; 2000, c. 30, s. 26; 2008, c. 28, s. 72
- s. **162.1**, added, 1993, c. 27, s. 29
- s. **163**, added, 1990, c. 45, s. 12; 1997, c. 10, s. 159
- s. **164**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 30; repealed, 1997, c. 10, s. 16
- s. **164.1**, added, 1993, c. 27, s. 30; 1994, c. 9, s. 7

E

Excise Tax Act — R.S., 1985, c. E-15 — Continued

- s. **164.2**, added, 1993, c. 27, s. 30
- s. **165**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 31; 1997, c. 10, ss. 17 and 160; 2006, c. 4, s. 3; 2007, c. 18, s. 7, c. 35, s. 184
- s. **165.1**, added, 1997, c. 10, s. 160; 2007, c. 18, s. 8
- s. **165.2**, added, 1997, c. 10, s. 160
- s. **166**, added, 1990, c. 45, s. 12; 2004, c. 22, s. 31
- s. **167**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 32; 1994, c. 9, s. 8; 1997, c. 10, s. 18
- s. **167.1**, added, 1993, c. 27, s. 33
- s. **167.11**, added, 2007, c. 18, s. 9
- s. **167.2**, added, 1993, c. 27, s. 34; 2000, c. 30, s. 27
- s. **168**, added, 1990, c. 45, s. 12
- s. **169**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 35; 1997, c. 10, ss. 19 and 161; 2000, c. 30, s. 28; 2009, c. 32, s. 5
- s. **170**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 36; 1997, c. 10, ss. 20 and 162
- s. **171**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 37; 1997, c. 10, s. 163
- s. **171.1**, added, 1993, c. 27, s. 38; 1997, c. 10, s. 164
- s. **172**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 39; 1997, c. 10, s. 21
- s. **172.1**, added, 2010, c. 12, s. 58
- s. **173**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 40; 1994, c. 21, s. 126; 1997, c. 10, ss. 22 and 165; 2006, c. 4, s. 4; 2007, c. 35, s. 185; 2009, c. 32, s. 6
- s. **174**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 40; 1994, c. 9, s. 9; 1997, c. 10, ss. 23 and 166; 2006, c. 4, s. 5; 2009, c. 32, s. 7
- s. **175**, added, 1990, c. 45, s. 12; 1994, c. 9, s. 9; 1997, c. 10, ss. 24 and 167
- s. **175.1**, added, 1997, c. 10, ss. 24 and 168
- s. **176**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 41; 1997, c. 10, ss. 25 and 169; 2006, c. 4, s. 6; 2007, c. 18, s. 10
- s. **177**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 42; 1997, c. 10, s. 26; 2007, c. 18, s. 11
- s. **178**, added, 1990, c. 45, s. 12; repealed, 1997, c. 10, s. 27; added, 2010, c. 12, s. 59
- s. **178.1**, added, 1993, c. 27, s. 43; 2000, c. 30, s. 29
- s. **178.2**, added, 1993, c. 27, s. 43
- s. **178.3**, added, 1993, c. 27, s. 43; 1997, c. 10, ss. 28 and 170; 2000, c. 30, s. 30; 2009, c. 32, s. 8
- s. **178.4**, added, 1993, c. 27, s. 43; 1997, c. 10, ss. 29 and 171; 2000, c. 30, s. 31; 2009, c. 32, s. 9
- s. **178.5**, added, 1993, c. 27, s. 43; 1997, c. 10, s. 172
- s. **178.6**, added, 1993, c. 27, s. 43
- s. **178.7**, added, 2000, c. 30, s. 32; 2007, c. 18, s. 12(F)
- s. **178.8**, added, 2007, c. 18, s. 13
- s. **179**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 44; 1997, c. 10, ss. 30 and 173; 2001, c. 15, s. 4
- s. **180**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 45
- s. **180.1**, added, 1997, c. 10, s. 31
- s. **181**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 46; 1994, c. 9, s. 10; 1997, c. 10, s. 174; 2000, c. 30, s. 33; 2006, c. 4, s. 7
- s. **181.1**, added, 1993, c. 27, s. 46; 1997, c. 10, s. 175; 2006, c. 4, s. 8
- s. **181.2**, added, 1993, c. 27, s. 46
- s. **181.3**, added, 2000, c. 30, s. 34
- s. **182**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 46; 1997, c. 10, ss. 32 and 176; 2006, c. 4, s. 9
- s. **183**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 47; 1997, c. 10, ss. 33 and 177; 2000, c. 30, s. 35; 2006, c. 4, s. 10; 2009, c. 32, s. 10
- s. **184**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 48; 1997, c. 10, ss. 34 and 178; 2000, c. 30, s. 36; 2006, c. 4, s. 11; 2009, c. 32, s. 11
- s. **184.1**, added, 2000, c. 30, s. 37; 2006, c. 4, s. 12
- s. **185**, added, 1990, c. 45, s. 12; 1994, c. 9, s. 11; 1997, c. 10, ss. 35 and 179; 2010, c. 12, s. 60
- s. **186**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 49; 1997, c. 10, s. 180; 2000, c. 30, s. 38
- s. **187**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 50; 1997, c. 10, s. 181; 2006, c. 4, s. 13
- s. **188**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 51; 1994, c. 9, s. 12(F); 2006, c. 4, s. 14
- s. **188.1**, added, 1993, c. 27, s. 52; 2000, c. 30, s. 39
- s. **189**, added, 1990, c. 45, s. 12
- s. **189.1**, added, 1993, c. 27, s. 53
- s. **189.2**, added, 1993, c. 27, s. 53
- s. **190**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 54 and s. 204 (Sch. II, item 1(c))(F); 1997, c. 10, s. 36; 2000, c. 12, s. 113 (Sch. 1, par. 2(b) and (c)(E), 3(b) and (c))(F)
- s. **190.1**, added, 1993, c. 27, s. 55
- s. **191**, added, 1990, c. 45, s. 12; 1993, c. 27, ss. 56 and 204 (Sch. II, item 1(d))(F); 1997, c. 10, s. 37; 2000, c. 12, s. 113 (Sch. 1, par. 2(d)(E) and 3(d)(F)), c. 30, s. 40; 2008, c. 28, s. 73
- s. **191.1**, added, 1997, c. 10, s. 38; 2008, c. 28, s. 74
- s. **192**, added, 1990, c. 45, s. 12; 1997, c. 10, s. 182
- s. **193**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 57; 1997, c. 10, ss. 39 and 183; 2006, c. 4, s. 15; 2007, c. 18, s. 14
- s. **194**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 58; 1997, c. 10, s. 184; 2006, c. 4, s. 16
- s. **195**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 59; 1997, c. 10, s. 185
- s. **195.1**, added, 1993, c. 27, s. 59

E

Excise Tax Act — R.S., 1985, c. E-15 — Continued

- s. **195.2**, added, 1993, c. 27, s. 60; 2007, c. 18, s. 63(1)
- s. **196**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 61; 1997, c. 10, s. 186; 2009, c. 32, s. 12
- s. **196.1**, added, 1993, c. 27, s. 61; 1997, c. 10, s. 187
- s. **197**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 62; 2000, c. 30, s. 41(F)
- s. **198**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 63; 1997, c. 10, s. 40
- s. **198.1**, added, 1993, c. 27, s. 64; repealed, 1997, c. 10, s. 188; added, 2004, c. 22, s. 32
- s. **198.2**, added, 1993, c. 27, s. 65; repealed, 1997, c. 10, s. 188
- s. **199**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 66; 1997, c. 10, s. 189
- s. **200**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 67; 1997, c. 10, s. 190; 2000, c. 30, s. 42; 2004, c. 22, s. 33
- s. **200.1**, added, 2004, c. 22, s. 34
- s. **201**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 68; 1997, c. 10, s. 191; 2004, c. 22, s. 35; 2007, c. 18, s. 15
- s. **202**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 69; 1997, c. 10, s. 192; 2006, c. 4, s. 17; 2007, c. 18, s. 16; 2009, c. 32, s. 13
- s. **203**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 70; 1997, c. 10, s. 193; 2004, c. 22, s. 36
- s. **204**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 71
- s. **205**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 71; 2007, c. 18, s. 17
- s. **206**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 72; 1997, c. 10, s. 194
- s. **207**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 73; 1997, c. 10, s. 195
- s. **208**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 74; 1997, c. 10, ss. 40.1 and 196
- s. **209**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 75; 2000, c. 30, s. 43; 2004, c. 22, s. 37
- s. **210**, added, 1990, c. 45, s. 12; repealed, 1993, c. 27, s. 75
- s. **211**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 76; 1997, c. 10, s. 197; 2006, c. 4, s. 18
- s. **212**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 77; 1997, c. 10, s. 198; 2006, c. 4, s. 19; 2007, c. 35, s. 186
- s. **212.1**, added, 1997, c. 10, s. 198
- s. **213**, added, 1990, c. 45, s. 12
- s. **213.1**, added, 1993, c. 27, s. 78; 1997, c. 10, s. 199
- s. **213.2**, added, 1993, c. 27, s. 78; 2001, c. 15, s. 5
- s. **214**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 79; 1997, c. 10, s. 200
- s. **214.1**, added, 1997, c. 10, s. 200
- s. **215**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 80; 2001, c. 15, s. 6; 2007, c. 18, s. 143
- s. **215.1**, added, 1993, c. 27, s. 81; 1997, c. 10, ss. 41 and 201; 2000, c. 30, s. 44; 2005, c. 38, s. 105 and par. 145(2)(g); 2007, c. 18, s. 18
- s. **216**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 82; 1997, c. 10, s. 41.1; 1999, c. 17, par. 155(d); 2005, c. 38, s. 106; 2007, c. 18, s. 19
- s. **217**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 83; 1997, c. 10, s. 42; 1999, c. 31, s. 86(F); 2000, c. 30, s. 45; 2001, c. 15, s. 7; 2007, c. 18, s. 20, c. 35, s. 2; 2010, c. 12, s. 61
- s. **217.1**, added, 2010, c. 12, s. 62
- s. **217.2**, added, 2010, c. 12, s. 62
- s. **218**, added, 1990, c. 45, s. 12; 1997, c. 10, s. 203; 2006, c. 4, s. 20; 2007, c. 35, s. 187
- s. **218.01**, added, 2010, c. 12, s. 63
- s. **218.1**, added, 1997, c. 10, s. 203; 2000, c. 30, s. 46; 2001, c. 15, s. 8; 2007, c. 35, s. 3; 2009, c. 32, s. 14; 2010, c. 12, s. 64 [*Note*: s. 64(1) repealed and deemed never to have come into force see par. 95(4)(a)] and par. 95(4)(e)
- s. **218.2**, added, 1997, c. 10, s. 203; 2010, c. 12, s. 65
- s. **218.3**, added, 2010, c. 12, s. 65
- s. **219**, added, 1990, c. 45, s. 12; 1997, c. 10, s. 43; 2010, c. 12, s. 66
- s. **220**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 84; 2010, c. 12, s. 67
- s. **220.01**, added, 1997, c. 10, s. 204; 2007, c. 18, s. 21; 2009, c. 32, s. 15
- s. **220.02**, added, 1997, c. 10, s. 204
- s. **220.03**, added, 1997, c. 10, s. 204
- s. **220.04**, added, 1997, c. 10, s. 204; 2000, c. 30, s. 47; 2009, c. 32, s. 16
- s. **220.05**, added, 1997, c. 10, s. 204; 2007, c. 18, s. 22; 2009, c. 32, s. 17; 2010, c. 12, s. 68
- s. **220.06**, added, 1997, c. 10, s. 204; 2009, c. 32, s. 18
- s. **220.07**, added, 1997, c. 10, s. 204; 2007, c. 18, ss. 23, 63(1)
- s. **220.08**, added, 1997, c. 10, s. 204; 2009, c. 32, s. 19; 2010, c. 12, s. 69
- s. **220.09**, added, 1997, c. 10, s. 204; 2007, c. 18, s. 24
- s. **221**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 85; 1997, c. 10, s. 43.1; 2000, c. 30, s. 48; 2001, c. 15, s. 9
- s. **221.1**, added, 1993, c. 27, s. 86; 2000, c. 30, s. 49; 2001, c. 15, s. 10; 2007, c. 18, s. 25
- s. **222**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 87; 2000, c. 30, s. 50
- s. **222.1**, added, 2000, c. 30, s. 51
- s. **223**, added, 1990, c. 45, s. 12; 1997, c. 10, s. 205; 2000, c. 30, s. 52
- s. **224**, added, 1990, c. 45, s. 12
- s. **224.1**, added, 2010, c. 25, s. 135

E

Excise Tax Act — R.S., 1985, c. E-15 — Continued

- s. **225**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 88 and s. 203 (Sch. I, item 1(a)); 1997, c. 10, ss. 44 and 206; 2006, c. 4, s. 137
- s. **225.1**, added, 1997, c. 10, ss. 45 and 207; 2000, c. 30, s. 53; 2006, c. 4, s. 138; 2007, c. 18, ss. 26, 63(1)
- s. **225.2**, added, 1997, c. 10, s. 208; 2000, c. 30, ss. 54 and 141; 2006, c. 4, s. 21; 2007, c. 18, s. 27; 2009, c. 32, s. 20; 2010, c. 12, s. 70
- s. **226**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 89; 1997, c. 10, s. 209; 2007, c. 18, s. 28
- s. **226.01**, added and repealed, 2007, c. 18, s. 29
- s. **226.1**, added, 2000, c. 30, s. 55; amended and repealed 2007, c. 18, s. 30
- s. **227**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 90; 1994, c. 9, s. 13; 1997, c. 10, s. 46; 2000, c. 30, s. 56; 2007, c. 18, s. 63(1)
- s. **228**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 91 and s. 203 (Sch. I, item 1(b)); 1996, c. 21, s. 65; 1997, c. 10, ss. 47 and 210; 2000, c. 30, s. 57
- s. **229**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 203 (Sch. I, item 1(c)); 1997, c. 10, s. 211; 2006, c. 4, s. 139
- s. **230**, added, 1990, c. 45, s. 12; 1997, c. 10, ss. 48 and 212; 2006, c. 4, s. 140
- s. **230.1**, added, 1993, c. 27, s. 92
- s. **230.2**, added, 1993, c. 27, s. 92; 1997, c. 10, s. 49
- s. **231**, added, 1990, c. 45, s. 12; 1997, c. 10, s. 50; 2000, c. 30, s. 58; 2007, c. 18, s. 31
- s. **231.1**, added, 2009, c. 32, s. 21
- s. **232**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 93; 1997, c. 10, s. 51; 2000, c. 30, s. 59
- s. **232.01**, added, 2010, c. 12, s. 71
- s. **232.02**, added, 2010, c. 12, s. 71
- s. **232.1**, added, 2000, c. 30, s. 60
- s. **233**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 94; 1997, c. 10, s. 213; 2000, c. 30, s. 61; 2006, c. 4, s. 22
- s. **234**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 95; 1997, c. 10, ss. 52 and 214; 2000, c. 30, s. 62; 2007, c. 29, s. 45; 2009, c. 32, s. 22
- s. **235**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 96; 1997, c. 10, s. 215; 2000, c. 30, s. 63; 2007, c. 18, s. 32
- s. **236**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 97; 1994, c. 9, s. 14, c. 29, s. 13; 1997, c. 10, s. 53; 2000, c. 30, s. 64; 2007, c. 35, s. 4
- s. **236.01**, added, 2009, c. 32, s. 23
- s. **236.1**, added, 2000, c. 30, s. 65; 2006, c. 4, s. 141
- s. **236.2**, added, 2001, c. 15, s. 11; 2006, c. 4, s. 142; 2009, c. 32, s. 24
- s. **236.3**, added, 2001, c. 15, s. 11; 2006, c. 4, s. 143; 2009, c. 32, s. 25
- s. **236.4**, added, 2008, c. 28, s. 75
- s. **236.5**, added, 2010, c. 12, s. 72
- s. **237**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 98; 1997, c. 10, s. 216; 2007, c. 35, s. 5
- s. **238**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 99; 1994, c. 9, s. 15; 1996, c. 21, s. 66; 1997, c. 10, s. 217; 2010, c. 12, s. 73
- s. **238.1**, added, 1994, c. 9, s. 16; 1996, c. 23, s. 170; 2002, c. 22, s. 388
- s. **239**, added, 1990, c. 45, s. 12
- s. **240**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 100; 1997, c. 10, ss. 54 and 218; 2007, c. 18, s. 33
- s. **241**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 101
- s. **242**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 102; 2010, c. 12, s. 74
- s. **243**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 103
- s. **244**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 104
- s. **245**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 105; 1994, c. 9, s. 17; 1997, c. 10, s. 55; 2000, c. 14, s. 35
- s. **246**, added, 1990, c. 45, s. 12
- s. **247**, added, 1990, c. 45, s. 12; 1997, c. 10, s. 56
- s. **248**, added, 1990, c. 45, s. 12; 1994, c. 9, s. 18; 1997, c. 10, s. 57; 2000, c. 30, s. 66; 2007, c. 35, s. 6
- s. **249**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 106; 2000, c. 30, s. 67
- s. **250**, added, 1990, c. 45, s. 12
- s. **251**, added, 1990, c. 45, s. 12
- s. **252**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 107; 1997, c. 10, s. 58; 2002, c. 22, s. 389; 2007, c. 29, s. 46
- s. **252.1**, added, 1993, c. 27, s. 107; 1997, c. 10, s. 59; 2000, c. 30, s. 68; 2007, c. 18, s. 34 (F), c. 29, s. 47
- s. **252.2**, added, 1993, c. 27, s. 107; 1997, c. 10, s. 60; 2000, c. 30, s. 69; 2007, c. 18, s. 35 (F), c. 29, s. 48
- s. **252.3**, added, 1993, c. 27, s. 107
- s. **252.4**, added, 1993, c. 27, s. 107; 1997, c. 10, s. 219; 2000, c. 30, s. 70; 2007, c. 18, s. 36 (F), c. 29, s. 49
- s. **252.41**, added, 1997, c. 10, s. 61
- s. **252.5**, added, 1993, c. 27, s. 107
- s. **253**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 108; 1997, c. 10, ss. 62 and 220; 2000, c. 30, s. 71; 2006, c. 4, s. 23; 2009, c. 32, s. 26
- s. **254**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 109; 1997, c. 10, ss. 63 and 221; 2000, c. 12, s. 113 (Sch. 1, par. 2(e) (E) and 3(e))(F); 2001, c. 15, s. 12; 2006, c. 4, s. 24; 2007, c. 18, s. 37, c. 35, s. 188
- s. **254.1**, added, 1993, c. 27, s. 110; 1997, c. 10, ss. 64 and 222; 2000, c. 12, s. 113 (Sch. 1, par. 2(f)(E) and 3(f))(F), c. 30, s. 72; 2001, c. 15, s. 13; 2006, c. 4, s. 25; 2007, c. 18, s. 38, c. 35, s. 189

E

Excise Tax Act — R.S., 1985, c. E-15 — Continued

- s. **255**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 111; 1997, c. 10, ss. 65 and 223; 2000, c. 12, s. 113 (Sch. 1, par. 2(g)(E) and 3(g))(F), c. 30, s. 73; 2006, c. 4, s. 26; 2007, c. 18, s. 39, c. 35, s. 190
- s. **256**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 112; 1997, c. 10, ss. 66 and 224; 2000, c. 12, s. 113 (Sch. 1, par. 2(h)(E) and 3(h))(F); 2001, c. 15, s. 14; 2006, c. 4, s. 27; 2007, c. 18, s. 40, c. 35, s. 191; 2009, c. 32, s. 27
- s. **256.1**, added, 1993, c. 27, s. 113; 1997, c. 10, ss. 67 and 225; 2000, c. 30, s. 74; 2008, c. 28, s. 76
- s. **256.2**, added, 2001, c. 15, s. 16; 2006, c. 4, ss. 28 and 144; 2007, c. 35, s. 192; 2008, c. 28, s. 77
- s. **256.21**, added, 2009, c. 32, s. 28
- s. **256.3**, added, 2006, c. 4, s. 29
- s. **256.4**, added, 2006, c. 4, s. 29
- s. **256.5**, added, 2006, c. 4, s. 29
- s. **256.6**, added, 2006, c. 4, s. 29; 2007, c. 35, s. 193
- s. **256.7**, added, 2007, c. 35, s. 194
- s. **256.71**, added, 2007, c. 35, s. 194
- s. **256.72**, added, 2007, c. 35, s. 194
- s. **256.73**, added, 2007, c. 35, s. 194
- s. **256.74**, added, 2007, c. 35, s. 194
- s. **256.75**, added, 2007, c. 35, s. 194
- s. **256.76**, added, 2007, c. 35, s. 194
- s. **256.77**, added, 2007, c. 35, s. 194
- s. **257**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 114; 1997, c. 10, ss. 68 and 226; 2006, c. 4, s. 30; 2007, c. 18, s. 41
- s. **257.1**, added, 2004, c. 22, s. 38
- s. **258**, added, 1990, c. 45, s. 12
- s. **258.1**, added, 2000, c. 30, s. 75; 2007, c. 18, s. 42
- s. **258.2**, added, 2000, c. 30, s. 75; 2007, c. 18, s. 43
- s. **259**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 115; 1997, c. 10, ss. 69 and 227; 2000, c. 30, s. 76; 2004, c. 22, s. 39; 2005, c. 30, s. 22; 2006, c. 4, s. 31; 2007, c. 18, s. 44; 2009, c. 32, s. 29
- s. **259.1**, added, 1997, c. 10, ss. 69.1 and 228; 2009, c. 32, s. 30
- s. **260**, added, 1990, c. 45, s. 12; 1997, c. 10, s. 70
- s. **261**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 116; 1997, c. 10, s. 71
- s. **261.01**, added, 2000, c. 30, s. 77; 2001, c. 15, s. 17; 2010, c. 12, s. 75
- s. **261.1**, added, 1997, c. 10, s. 229; 2009, c. 32, s. 31
- s. **261.2**, added, 1997, c. 10, s. 229; 2009, c. 32, s. 32
- s. **261.3**, added, 1997, c. 10, s. 229; 2009, c. 32, s. 33
- s. **261.31**, 2009, c. 32, s. 34
- s. **261.4**, added, 1997, c. 10, s. 229; 2009, c. 32, s. 35
- s. **261.5**, added, 1997, c. 10, s. 229; repealed, 2000, c. 30, s. 78
- s. **262**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 117; 2001, c. 15, s. 18
- s. **263**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 118; 1997, c. 10, s. 230; 2000, c. 30, s. 79
- s. **263.01**, added, 2000, c. 30, s. 80
- s. **263.02**, added, 2006, c. 4, s. 145
- s. **263.1**, added, 1993, c. 27, s. 119
- s. **263.2**, added, 2007, c. 18, s. 45
- s. **264**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 120
- s. **265**, added, 1990, c. 45, s. 12; 1992, c. 27, s. 90; 1993, c. 27, s. 121; 1997, c. 10, s. 72; 2004, c. 25, s. 199
- s. **266**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 122
- s. **267**, added, 1990, c. 45, s. 12; 1997, c. 10, s. 73; 2000, c. 30, s. 81
- s. **267.1**, added, 1997, c. 10, s. 73
- s. **268**, added, 1990, c. 45, s. 12; 1997, c. 10, s. 73
- s. **269**, added, 1990, c. 45, s. 12; 1997, c. 10, ss. 73 and 231
- s. **270**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 123; 1997, c. 10, s. 74
- s. **271**, added, 1990, c. 45, s. 12; 1997, c. 10, s. 255 (Sch., item 1(c))
- s. **272**, added, 1990, c. 45, s. 12; 1997, c. 10, s. 255 (Sch., item 1(d))
- s. **272.1**, added, 1997, c. 10, ss. 76 and 232; 2009, c. 32, s. 36
- s. **273**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 124; 1997, c. 10, s. 233
- s. **273.1**, added, 2001, c. 15, s. 19
- s. **273.2**, added, 2010, c. 12, s. 76
- s. **274**, added, 1990, c. 45, s. 12; 2010, c. 25, s. 136
- s. **274.1**, added, 2006, c. 4, s. 32
- s. **274.11**, added, 2007, c. 35, s. 195
- s. **274.2**, added, 2006, c. 4, s. 32; 2010, c. 25, s. 137
- s. **275**, added, 1990, c. 45, s. 12; 1994, c. 9, s. 19(F); 1999, c. 17, s. 153
- s. **276**, added, 1990, c. 45, s. 12; 1999, c. 17, par. 156(g)
- s. **277**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 125(F)
- s. **277.1**, added, 1997, c. 10, s. 234; 2009, c. 32, s. 37
- s. **278**, added, 1990, c. 45, s. 12; 1994, c. 9, s. 20; 1999, c. 28, s. 160; 2001, c. 17, s. 237
- s. **278.1**, added, 1997, c. 10, s. 77; 2001, c. 15, s. 20; 2009, c. 32, s. 38
- s. **279**, added, 1990, c. 45, s. 12; 1997, c. 10, s. 77; 2000, c. 30, s. 82
- s. **280**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 126; 1994, c. 9, s. 21(F); 1997, c. 10, s. 235; 2000, c. 30, s. 83(F); 2006, c. 4, s. 146
- s. **280.1**, added, 2006, c. 4, s. 147
- s. **280.11**, added, 2009, c. 32, s. 39

E

Excise Tax Act — R.S., 1985, c. E-15 — Continued

- s. **280.2**, added, 2006, c. 4, s. 147
- s. **280.3**, added, 2006, c. 4, s. 147
- s. **281**, added, 1990, c. 45, s. 12; 2006, c. 4, s. 148; 2010, c. 12, s. 77
- s. **281.1**, added, 1993, c. 27, s. 127; 2006, c. 4, s. 149; 2007, c. 18, s. 46; 2009, c. 32, s. 40
- s. **282**, added, 1990, c. 45, s. 12
- s. **283**, added, 1990, c. 45, s. 12; 2006, c. 4, s. 150
- s. **284**, added, 1990, c. 45, s. 12
- s. **284.01**, added, 2009, c. 32, s. 41
- s. **284.1**, added, 2010, c. 12, s. 78
- s. **285**, added, 1990, c. 45, s. 12; 2000, c. 30, s. 84
- s. **285.1**, added, 2000, c. 19, s. 70
- s. **286**, added, 1990, c. 45, s. 12; 1998, c. 19, s. 282
- s. **287**, added, 1990, c. 45, s. 12
- s. **288**, added, 1990, c. 45, s. 12; 1994, c. 21, s. 127
- s. **289**, added, 1990, c. 45, s. 12; 2000, c. 30, s. 85; 2007, c. 18, s. 47
- s. **289.1**, added, 2001, c. 17, s. 258
- s. **290**, added, 1990, c. 45, s. 12; 1994, c. 21, s. 128
- s. **291**, added, 1990, c. 45, s. 12; 1998, c. 19, s. 283; 1999, c. 17, par. 156(*h*); 2000, c. 30, s. 86; 2001, c. 17, s. 259
- s. **292**, added, 1990, c. 45, s. 12; 2000, c. 30, s. 87
- s. **293**, added, 1990, c. 45, s. 12; 1999, c. 17, par. 155(*e*); 2000, c. 30, s. 88
- s. **294**, added, 1990, c. 45, s. 12
- s. **295**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 128; 1996, c. 21, s. 67, c. 23, s. 187(*b*); 1997, c. 10, s. 236; 1998, c. 19, s. 284; 1999, c. 26, s. 38; 2000, c. 14, s. 33; 2001, c. 17, s. 260; 2003, c. 15, s. 68; 2004, c. 11, s. 28; 2005, c. 30, s. 23; 2007, c. 18, s. 48; 2009, c. 2, s. 121
- s. **296**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 129; 1997, c. 10, ss. 78 and 237; 2006, c. 4, s. 151
- s. **297**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 130; 2006, c. 4, s. 152
- s. **297.1**, added, 2006, c. 4, s. 153
- s. **298**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 131; 1994, c. 9, s. 22; 1997, c. 10, ss. 79 and 238; 2000, c. 19, s. 71; 2000, c. 30, s. 89; 2006, c. 4, s. 154; 2010, c. 12, s. 79
- s. **299**, added, 1990, c. 45, s. 12; 1997, c. 10, s. 80
- s. **300**, added, 1990, c. 45, s. 12; 1997, c. 10, s. 81
- s. **301**, added, 1990, c. 45, s. 12; 1997, c. 10, s. 82; 2010, c. 12, s. 80
- s. **302**, added, 1990, c. 45, s. 12
- s. **303**, added, 1990, c. 45, s. 12; 1999, c. 17, par. 155(*f*); 2000, c. 30, s. 90; 2007, c. 18, s. 49
- s. **304**, added, 1990, c. 45, s. 12; 1999, c. 17, par. 155(*g*); 2000, c. 30, s. 91
- s. **305**, added, 1990, c. 45, s. 12; 2000, c. 30, s. 92
- s. **306**, added, 1990, c. 45, s. 12
- s. **306.1**, added, 1997, c. 10, s. 83; 2010, c. 12, s. 81
- s. **307**, added, 1990, c. 45, s. 12
- s. **308**, added, 1990, c. 45, s. 12; 1999, c. 17, par. 155(*h*); 2007, c. 18, s. 50
- s. **309**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 132
- s. **310**, added, 1990, c. 45, s. 12
- s. **311**, added, 1990, c. 45, s. 12; 2002, c. 8, par. 182(1)(*q*)
- s. **312**, added, 1990, c. 45, s. 12
- s. **313**, added, 1990, c. 45, s. 12; 2000, c. 30, s. 93; 2004, c. 22, s. 49; 2006, c. 4, s. 155; 2010, c. 25, s. 138
- s. **314**, added, 1990, c. 45, s. 12
- s. **315**, added, 1990, c. 45, s. 12; 2006, c. 4, s. 156; 2010, c. 25, s. 139(*E*)
- s. **316**, added, 1990, c. 45, s. 12; 2000, c. 30, s. 94; 2006, c. 4, s. 157
- s. **317**, added, 1990, c. 45, s. 12; 1992, c. 27, s. 90; 1993, c. 27, s. 133; 2000, c. 30, s. 95
- s. **318**, added, 1990, c. 45, s. 12
- s. **319**, added, 1990, c. 45, s. 12
- s. **320**, added, 1990, c. 45, s. 12; 2000, c. 30, s. 96
- s. **321**, added, 1990, c. 45, s. 12
- s. **322**, added, 1990, c. 45, s. 12; 2000, c. 30, s. 97
- s. **322.1**, added, 2000, c. 14, s. 36; 2006, c. 4, s. 158
- s. **323**, added, 1990, c. 45, s. 12; 1992, c. 27, s. 90; 1997, c. 10, s. 239; 2004, c. 25, s. 200; 2005, c. 30, s. 24
- s. **324**, added, 1990, c. 45, s. 12
- s. **325**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 134; 2000, c. 12, s. 112, s. 113 (Sch. 1, par. 1(*a*)), c. 30, s. 98
- s. **326**, added, 1990, c. 45, s. 12; 2001, c. 17, s. 261; 2006, c. 4, s. 159; 2009, c. 32, s. 42; 2010, c. 12, s. 82
- s. **327**, added, 1990, c. 45, s. 12; 2000, c. 19, s. 72, c. 30, s. 99; 2006, c. 4, s. 160; 2009, c. 32, s. 43
- s. **328**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 135; 1999, c. 26, s. 39; 2001, c. 17, s. 262; 2007, c. 18, s. 51
- s. **329**, added, 1990, c. 45, s. 12
- s. **330**, added, 1990, c. 45, s. 12
- s. **331**, added, 1990, c. 45, s. 12
- s. **332**, added, 1990, c. 45, s. 12; 1999, c. 17, par. 156(*i*)
- s. **333**, added, 1990, c. 45, s. 12
- s. **334**, added, 1990, c. 45, s. 12
- s. **335**, added, 1990, c. 45, s. 12; 1994, c. 13, s. 9; 1997, c. 10, s. 84; 1998, c. 19, s. 285; 1999, c. 17, s. 154, par. 156(*j*); 2005, c. 38, s. 107 and par. 145(2)(*g*); 2010, c. 25, s. 140
- s. **336**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 136; 1997, c. 10, s. 84.1
- s. **337**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 137; 1997, c. 10, s. 240

E

Excise Tax Act — R.S., 1985, c. E-15 — Continued

s. 338, added, 1990, c. 45, s. 12
s. 339, added, 1990, c. 45, s. 12
s. 340, added, 1990, c. 45, s. 12; 1994, c. 9, s. 24
s. 340.1, added, 1993, c. 27, s. 138
s. 341, added, 1990, c. 45, s. 12; 1993, c. 27, s. 139
s. 341.1, added, 1993, c. 27, s. 140
s. 342, added, 1990, c. 45, s. 12; 1993, c. 27, s. 141
s. 343, added, 1990, c. 45, s. 12
s. 344, added, 1990, c. 45, s. 12; 1993, c. 27, s. 142
s. 345, added, 1990, c. 45, s. 12
s. 346, added, 1990, c. 45, s. 12; 1993, c. 27, s. 143
s. 347, added, 1993, c. 27, s. 144
s. 348, added, 1997, c. 10, s. 241; 2000, c. 30, s. 100
s. 349, added, 1997, c. 10, s. 241
s. 350, added, 1997, c. 10, s. 241
s. 351, added, 1997, c. 10, s. 241; 2000, c. 12, s. 113 (Sch. 1, par. 2(i)(E) and 4(a))(F); 2000, c. 30, s. 101
s. 352, added, 1997, c. 10, s. 241; 2000, c. 30, s. 102; 2007, c. 18, ss. 63(2)(E), 63(3)(F)
s. 353, added, 1997, c. 10, s. 241
s. 354, added, 1997, c. 10, s. 241; 2000, c. 30, s. 103; 2007, c. 18, ss. 63(2)(E), 63(3)(F)
s. 354.1, added, 2000, c. 30, s. 104
s. 355, added, 1997, c. 10, s. 241
s. 356, added, 1997, c. 10, s. 241
s. 357, added, 1997, c. 10, s. 241
s. 358, added, 1997, c. 10, s. 241
s. 359, added, 1997, c. 10, s. 241
s. 360, added, 1997, c. 10, s. 241
s. 361, added, 1997, c. 10, s. 241
s. 362, added, 1997, c. 10, s. 241
s. 363, added, 1997, c. 10, s. 241; 2000, c. 30, s. 105
s. 363.1, added, 2000, c. 30, s. 106
s. 363.2, added, 2000, c. 30, s. 106
s. 364, added, 1997, c. 10, s. 242; 2001, c. 13, s. 11
s. 365, added, 1997, c. 10, s. 242
s. 366, added, 1997, c. 10, s. 242
s. 367, added, 1997, c. 10, s. 242
s. 368, added, 1997, c. 10, s. 242
Sch. I:
s. 1, repealed, 1990, c. 45, s. 13
s. 2, repealed, 1990, c. 45, s. 13
s. 3, repealed, 1990, c. 45, s. 13
s. 4, R.S., c. 15 (1st Supp.), s. 41; repealed, 1990, c. 45, s. 13
s. 5, 2005, c. 30, s. 25, c. 55, s. 1; repealed, 2006, c. 4, s. 89
s. 5.1, added, 2005, c. 30, s. 25; repealed, 2006, c. 4, s. 89
s. 5.2, added, 2005, c. 30, s. 25; repealed, 2006, c. 4, s. 89
s. 6, 2007, c. 29, s. 44
s. 8, 1990, c. 45, s. 14; 1993, c. 27, s. 145

s. 9, R.S., c. 7 (2nd Supp.), s. 52; R.S., c. 42 (3rd Supp.), s. 2; R.S., c. 12 (4th Supp.), s. 38; 1989, c. 22, s. 5; 1995, c. 36, s. 8
s. 9.1, added, R.S., c. 7 (2nd Supp.), s. 52; R.S., c. 42 (3rd Supp.), s. 2
s. 10, 1990, c. 45, s. 15; 1993, c. 27, s. 146
Sch. II: repealed, 2002, c. 22, s. 390
s. 1, R.S., c. 7 (2nd Supp.), s. 53, c. 42 (2nd Supp.), s. 11; R.S., c. 12 (4th Supp.), s. 39; 1989, c. 22, s. 6; 1990, c. 45, s. 16; 1991, c. 42, s. 5; 1994, c. 29, s. 14; 1995, c. 36, ss. 9 and 10; 1997, c. 26, s. 74; 1998, c. 21, s. 82; 2000, c. 30, ss. 107 and 140; 2001, c. 16, s. 40; 2002, c. 22, s. 419; 2003, c. 15, s. 58; repealed, 2002, c. 22, s. 390
s. 2, R.S., c. 7 (2nd Supp.), s. 53; 1989, c. 22, s. 6; 1991, c. 42, s. 5; 1994, c. 29, s. 14; 1997, c. 26, s. 75; 1998, c. 21, s. 83; 2000, c. 30, s. 108; 2001, c. 16, s. 41; 2002, c. 22, s. 419; 2003, c. 15, s. 58; repealed, 2002, c. 22, s. 390
s. 3, repealed, R.S., c. 7 (2nd Supp.), s. 53; added, 1991, c. 42, s. 5; 1993, c. 25, s. 63; 1994, c. 29, s. 14; 1995, c. 36, s. 11; 1997, c. 26, s. 76; 2001, c. 16, s. 41; 2002, c. 22, s. 419; 2003, c. 15, s. 58; repealed, 2002, c. 22, s. 390
s. 4, added, 1991, c. 42, s. 5; 1993, c. 25, s. 64; 1994, c. 29, s. 14; 2003, c. 15, s. 58; repealed, 2002, c. 22, s. 390
Sch. II.1, (ss. 1 to 5), added, R.S., c. 7 (2nd Supp.), s. 54
s. 1, added, R.S., c. 7 (2nd Supp.), s. 54, c. 42 (2nd Supp.), s. 12; R.S., c. 12 (4th Supp.), s. 40
s. 2, added, R.S., c. 7 (2nd Supp.), s. 54, c. 42 (2nd Supp.), s. 12; R.S., c. 12 (4th Supp.), s. 40
s. 3, added, R.S., c. 7 (2nd Supp.), s. 54, c. 42 (2nd Supp.), s. 12; repealed, R.S., c. 12 (4th Supp.), s. 40
s. 4, added, R.S., c. 7 (2nd Supp.), s. 54, c. 42 (2nd Supp.), s. 12; repealed, R.S., c. 12 (4th Supp.), s. 40
s. 5, added, R.S., c. 7 (2nd Supp.), s. 54, c. 42 (2nd Supp.), s. 12
Sch. III, Part III:
s. 3, R.S., c. 15 (1st Supp.), s. 42
s. 14, added, R.S., c. 7 (2nd Supp.), s. 55, c. 42 (2nd Supp.), s. 13
s. 15, added, R.S., c. 41 (3rd Supp.), s. 123
Sch. III, Part IV:
s. 14, R.S., c. 12 (4th Supp.), s. 41
Sch. III, Part V:
s. 1, R.S., c. 7 (2nd Supp.), s. 55; R.S., c. 12 (4th Supp.), s. 42
s. 2, R.S., c. 7 (2nd Supp.), s. 55
Sch. III, Part VII:
s. 1, R.S., c. 41 (3rd Supp.), s. 124; 1988, c. 65, s. 115

E

Excise Tax Act — R.S., 1985, c. E-15 — Continued

s. 2, repealed, R.S., c. 41 (3rd Supp.), s. 124

Sch. III, Part VIII:

s. 1, R.S., c. 7 (2nd Supp.), s. 55

s. 1.1, added, R.S., c. 7 (2nd Supp.), s. 55

s. 1.2, added, R.S., c. 7 (2nd Supp.), s. 55

s. 1.3, added, R.S., c. 7 (2nd Supp.), s. 55

s. 1.4, added, R.S., c. 7 (2nd Supp.), s. 55; R.S., c. 12 (4th Supp.), s. 43

s. 2, 1999, c. 31, s. 87

s. 6, R.S., c. 12 (4th Supp.), s. 44

s. 10, repealed, R.S., c. 7 (2nd Supp.), s. 55

s. 11, repealed, R.S., c. 7 (2nd Supp.), s. 55

s. 12, repealed, R.S., c. 7 (2nd Supp.), s. 55

s. 19, R.S., c. 7 (2nd Supp.), s. 55

s. 21, R.S., c. 12 (4th Supp.), s. 45

s. 23, R.S., c. 15 (1st Supp.), s. 43; repealed, R.S., c. 7 (2nd Supp.), s. 55, added, s. 55

s. 24, R.S., c. 12 (4th Supp.), s. 46

Sch. III, Part XI:

s. 1, R.S., c. 41 (3rd Supp.), s. 125

s. 19.1, added, R.S., c. 12 (4th Supp.), s. 47

s. 24, added, R.S., c. 7 (2nd Supp.), s. 55

s. 25, added, R.S., c. 7 (2nd Supp.), s. 55

s. 26, added, R.S., c. 41 (3rd Supp.), s. 126

s. 27, added, R.S., c. 41 (3rd Supp.), s. 126

s. 28, added, 1990, c. 45, s. 17

Sch. III, Part XII:

s. 1, R.S., c. 15 (1st Supp.), s. 44; R.S., c. 7 (2nd Supp.), s. 55

Sch. III, Part XIII:

s. 1, R.S., c. 15 (1st Supp.), s. 45; R.S., c. 7 (2nd Supp.), s. 55; R.S., c. 12 (4th Supp.), s. 48; 1989, c. 22, s. 7

Sch. III, Part XVI:

s. 1, R.S., c. 12 (4th Supp.), s. 49

Sch. III, Part XVII:

s. 1, R.S., c. 15 (1st Supp.), s. 46; R.S., c. 12 (4th Supp.), s. 50

s. 10, R.S., c. 12 (4th Supp.), s. 51

Sch. III, Part XVIII, repealed, R.S., c. 7 (2nd Supp.), s. 55

Sch. III.1, (ss. 1 to 7), added, R.S., c. 12 (4th Supp.), s. 52

s. 1, added, R.S., c. 12 (4th Supp.), s. 52

s. 2, added, R.S., c. 12 (4th Supp.), s. 52

s. 3, added, R.S., c. 12 (4th Supp.), s. 52

s. 4, added, R.S., c. 12 (4th Supp.), s. 52

s. 5, added, R.S., c. 12 (4th Supp.), s. 52

s. 6, added, R.S., c. 12 (4th Supp.), s. 52

s. 7, added, R.S., c. 12 (4th Supp.), s. 52

s. 8, added, 1989, c. 22, s. 8

Sch. IV, Part I:

s. 12, R.S., c. 12 (4th Supp.), s. 53

s. 14, repealed, R.S., c. 12 (4th Supp.), s. 54

s. 18, R.S., c. 12 (4th Supp.), s. 55

s. 24, R.S., c. 7 (2nd Supp.), s. 56

s. 25, added, R.S., c. 7 (2nd Supp.), s. 56

s. 26, added, R.S., c. 7 (2nd Supp.), s. 56

s. 27, added, R.S., c. 7 (2nd Supp.), s. 56

s. 28, added, R.S., c. 7 (2nd Supp.), s. 56

s. 29, added, R.S., c. 7 (2nd Supp.), s. 56

s. 30, added, R.S., c. 7 (2nd Supp.), s. 56

s. 31, added, R.S., c. 7 (2nd Supp.), s. 56

s. 32, added, R.S., c. 7 (2nd Supp.), s. 56

s. 33, added, R.S., c. 7 (2nd Supp.), s. 56

s. 34, added, R.S., c. 7 (2nd Supp.), s. 56

s. 35, added, R.S., c. 7 (2nd Supp.), s. 56

Sch. V, Part I, (ss. 1 to 14), added, 1990, c. 45, s. 18

s. 1, added, 1990, c. 45, s. 18; repealed, 1997, c. 10, s. 85

s. 2, added, 1990, c. 45, s. 18; 1993, c. 27, s. 147; 1997, c. 10, s. 243; 2001, c. 15, s. 21

s. 3, added, 1990, c. 45, s. 18; 1993, c. 27, s. 147; 1997, c. 10, s. 244; 2000, c. 12, s. 113 (Sch. 1, par. 2 (j)(E) and 3(i)(F))

s. 4, added, 1990, c. 45, s. 18; 1993, c. 27, s. 147; 1997, c. 10, s. 245

s. 5, added, 1990, c. 45, s. 18; 1993, c. 27, s. 147; 1997, c. 10, s. 246

s. 5.1, added, 1993, c. 27, s. 147

s. 5.2, added, 1993, c. 27, s. 147

s. 5.3, added, 1993, c. 27, s. 147; 1997, c. 10, s. 247

s. 6, added, 1990, c. 45, s. 18; 1993, c. 27, s. 147; 1997, c. 10, ss. 86 and 248

s. 6.1, added, 1990, c. 45, s. 18; 1993, c. 27, s. 148; 1997, c. 10, ss. 87 and 249; 2000, c. 30, s. 109; 2008, c. 28, s. 78

s. 6.11, added, 2008, c. 28, s. 79

s. 6.2, added, 1993, c. 27, s. 149

s. 7, added, 1990, c. 45, s. 18; 1993, c. 27, s. 150; 1997, c. 10, ss. 88 and 250

s. 8, added, 1990, c. 45, s. 18; 1993, c. 27, s. 150; 1994, c. 9, s. 35(a)(F); 1997, c. 10, s. 251; 2000, c. 30, s. 110

s. 8.1, added, 1993, c. 27, s. 150; 1994, c. 9, s. 35(b)(F); 1997, c. 10, ss. 89 and 252; 2000, c. 30, s. 111

s. 9, added, 1990, c. 45, s. 18; 1993, c. 27, s. 151; 1997, c. 10, s. 90; 2000, c. 12, s. 113 (Sch. 1, par. 2(k)(E) and 4(b))(F); 2001, c. 15, s. 22

s. 10, added, 1990, c. 45, s. 18; 2000, c. 12, s. 113 (Sch. 1, par. 2(l)(E) and 3(j))(F)

s. 11, added, 1990, c. 45, s. 18

s. 12, added, 1990, c. 45, s. 18; 1999, c. 31, s. 234; 2000, c. 12, s. 113 (Sch. 1, par. 1(b), 2(m)(E) and 3(k)(F))

E

Excise Tax Act — R.S., 1985, c. E-15 — Continued

s. 13, added, 1990, c. 45, s. 18; 2000, c. 30, s. 112
s. 13.1, added, 1993, c. 27, s. 152
s. 13.2, added, 1993, c. 27, s. 152
s. 13.3, added, 1997, c. 10, s. 91
s. 13.4, added, 1997, c. 10, s. 91
s. 14, added, 1990, c. 45, s. 18; 1993, c. 27, s. 152
Sch. V, Part II, (ss. 1 to 12) added, 1990, c. 45, s. 18
s. 1, added, 1990, c. 45, s. 18; 1993, c. 27, s. 153; 1994, c. 9, s. 25; 1997, c. 10, s. 92; 2000, c. 30, s. 113; 2001, c. 15, s. 23; 2007, c. 18, s. 52, c. 29, s. 50; 2010, c. 12, s. 83
s. 1.1, added, 2010, c. 12, s. 84
s. 2, added, 1990, c. 45, s. 18; 2000, c. 30, s. 114; 2010, c. 12, s. 85
s. 3, added, 1990, c. 45, s. 18
s. 4, added, 1990, c. 45, s. 18; 1997, c. 10, s. 93
s. 5, added, 1990, c. 45, s. 18; 2008, c. 28, s. 80; 2010, c. 12, s. 86
s. 6, added, 1990, c. 45, s. 18; 1997, c. 10, s. 93.1; 2008, c. 28, s. 80
s. 7, added, 1990, c. 45, s. 18; 1997, c. 10, s. 94; 2000, c. 30, s. 115; 2001, c. 15, s. 24; 2007, c. 18, s. 53, c. 29, s. 51; 2008, c. 28, s. 81
s. 7.1, added, 1997, c. 10, s. 95; 2008, c. 28, s. 82
s. 7.2, added, 2007, c. 18, s. 54; 2008, c. 28, s. 82
s. 8, added, 1990, c. 45, s. 18
s. 9, added, 1990, c. 45, s. 18; 1994, c. 9, s. 26
s. 10, added, 1990, c. 45, s. 18; 2008, c. 28, s. 83
s. 11, added, 1990, c. 45, s. 18
s. 12, added, 1990, c. 45, s. 18; 1997, c. 10, s. 96
s. 13, added, 1993, c. 27, s. 154; 1994, c. 9, s. 27
s. 14, added, 2008, c. 28, s. 84
s. 15, added, 2008, c. 28, s. 84
Sch. V, Part III, (ss. 1 to 16), added, 1990, c. 45, s. 18
s. 1, added, 1990, c. 45, s. 18; 1993, c. 27, s. 155; 1997, c. 10, s. 97
s. 2, added, 1990, c. 45, s. 18
s. 3, added, 1990, c. 45, s. 18; 1997, c. 10, s. 98
s. 4, added, 1990, c. 45, s. 18
s. 5, added, 1990, c. 45, s. 18; 2003, c. 15, s. 64
s. 6, added, 1990, c. 45, s. 18; 1993, c. 27, s. 156
s. 7, added, 1990, c. 45, s. 18; 1993, c. 27, s. 157(F)
s. 7.1, added, 1993, c. 27, s. 158
s. 8, added, 1990, c. 45, s. 18; 1993, c. 27, s. 159; 1997, c. 10, s. 99; 2001, c. 15, s. 25
s. 9, added, 1990, c. 45, s. 18; 1993, c. 27, s. 160
s. 10, added, 1990, c. 45, s. 18; repealed, 1993, c. 27, s. 160
s. 11, added, 1990, c. 45, s. 18; 2000, c. 30, s. 116
s. 12, added, 1990, c. 45, s. 18
s. 13, added, 1990, c. 45, s. 18; 1997, c. 10, s. 100

s. 14, added, 1990, c. 45, s. 18
s. 15, added, 1990, c. 45, s. 18
s. 16, added, 1990, c. 45, s. 18; 1993, c. 27, s. 161
Sch. V, Part IV, (ss. 1, 2), added, 1990, c. 45, s. 18
s. 1, added, 1990, c. 45, s. 18; 2000, c. 30, s. 117
s. 2, added, 1990, c. 45, s. 18; 1993, c. 27, s. 162; 1997, c. 10, s. 101
s. 3, added, 2000, c. 30, s. 118
Sch. V, Part V, (s. 1), added, 1990, c. 45, s. 18
s. 1, added, 1990, c. 45, s. 18
Sch. V, Part V.1, (ss. 1 to 6), added, 1997, c. 10, s. 102
s. 1, added, 1997, c. 10, s. 102; 2000, c. 30, s. 119; 2001, c. 15, s. 26; 2004, c. 22, s. 40; 2007, c. 18, s. 55
s. 2, added, 1997, c. 10, s. 102
s. 3, added, 1997, c. 10, s. 102
s. 4, added, 1997, c. 10, s. 102
s. 5, added, 1997, c. 10, s. 102
s. 5.1, added, 1997, c. 10, s. 102; 2000, c. 30, s. 120; 2004, c. 22, s. 41
s. 5.2, added, 2000, c. 30, s. 121
s. 6, added, 1997, c. 10, s. 102
Sch. V, Part VI, (ss. 1 to 26), added, 1990, c. 45, s. 18
s. 1, added, 1990, c. 45, s. 18; 1993, c. 27, s. 163; 1997, c. 10, s. 103
s. 2, added, 1990, c. 45, s. 18; 1993, c. 27, s. 164; 1994, c. 9, s. 28; 1997, c. 10, s. 104; 2001, c. 15, s. 27; 2004, c. 22, s. 42; 2010, c. 12, s. 87
s. 3, added, 1990, c. 45, s. 18; 1993, c. 27, s. 165; 1997, c. 10, s. 105
s. 3.1, added, 1997, c. 10, s. 105
s. 4, added, 1990, c. 45, s. 18
s. 5, added, 1990, c. 45, s. 18
s. 5.1, added, 1990, c. 45, s. 18; 1993, c. 27, s. 166; 1997, c. 10, s. 106
s. 5.2, added, 1990, c. 45, s. 18; 1997, c. 10, s. 107
s. 6, added, 1990, c. 45, s. 18; 1993, c. 27, s. 167; 1997, c. 10, s. 108; 2000, c. 30, s. 122; 2004, c. 22, s. 43
s. 7, added, 1990, c. 45, s. 18; repealed, 1997, c. 10, s. 108
s. 8, added, 1990, c. 45, s. 18; repealed, 1997, c. 10, s. 108
s. 9, added, 1990, c. 45, s. 18; 1997, c. 10, s. 109
s. 10, added, 1990, c. 45, s. 18; 1997, c. 10, s. 109
s. 11, added, 1990, c. 45, s. 18
s. 12, added, 1990, c. 45, s. 18; 1997, c. 10, s. 110
s. 13, added, 1990, c. 45, s. 18; 1997, c. 10, s. 111
s. 14, added, 1990, c. 45, s. 18; 1993, c. 27, s. 168(F)
s. 15, added, 1990, c. 45, s. 18; 1997, c. 10, s. 112
s. 16, added, 1990, c. 45, s. 18; repealed, 1993, c. 27, s. 169
s. 17, added, 1990, c. 45, s. 18; 1993, c. 27, s. 170; 1997, c. 10, s. 113

E

Excise Tax Act — R.S., 1985, c. E-15 — Continued

- s. 18**, added, 1990, c. 45, s. 18; 1993, c. 27, s. 171
s. 18.1, added, 1997, c. 10, s. 113.1
s. 18.2, added, 1997, c. 10, s. 113.1
s. 19, added, 1990, c. 45, s. 18
s. 20, added, 1990, c. 45, s. 18; 1993, c. 27, s. 172; 1997, c. 10, s. 114; 2007, c. 18, s. 56
s. 21, added, 1990, c. 45, s. 18; 1997, c. 10, s. 115; 2003, c. 15, s. 65
s. 21.1, added, 1997, c. 10, s. 115
s. 22, added, 1990, c. 45, s. 18; 1993, c. 27, s. 173; 1997, c. 10, s. 115
s. 23, added, 1990, c. 45, s. 18; 1993, c. 27, s. 174; 1997, c. 10, s. 115
s. 24, added, 1990, c. 45, s. 18; 1997, c. 10, s. 115
s. 25, added, 1990, c. 45, s. 18; 1993, c. 27, s. 175; 1994, c. 9, s. 35(c)(F); 1997, c. 10, s. 116; 2001, c. 15, s. 28; 2004, c. 22, s. 44
s. 26, added, 1990, c. 45, s. 18
s. 27, added, 1993, c. 27, s. 176; 2000, c. 34, par. 94(e)(F)
s. 28, added, 1993, c. 27, s. 176; 1997, c. 10, s. 117
Sch. V, Part VII, (ss. 1, 2), added, 1990, c. 45, s. 18
s. 1, added, 1990, c. 45, s. 18
s. 2, added, 1990, c. 45, s. 18
Sch. V, Part VIII, (ss. 1, 2), added, 1990, c. 45, s. 18
s. 1, added, 1990, c. 45, s. 18; 1993, c. 27, s. 177;
s. 2, added, 1990, c. 45, s. 18
Sch. VI, Part I, (ss. 1 to 4), added, 1990, c. 45, s. 18
s. 1, added, 1990, c. 45, s. 18; 1997, c. 10, s. 118; 2008, c. 28, s. 85
s. 2, added, 1990, c. 45, s. 18; 1993, c. 27, s. 179; 2000, c. 30, s. 123; 2007, c. 18, s. 57; 2008, c. 28, s. 86
s. 3, added, 1990, c. 45, s. 18; 1997, c. 10, s. 119; 2008, c. 28, s. 87
s. 4, added, 1990, c. 45, s. 18
s. 5, added, 1993, c. 27, s. 180
Sch. VI, Part II, (ss. 1 to 34), added, 1990, c. 45, s. 18
s. 1, added, 1990, c. 45, s. 18; 1997, c. 10, s. 121
s. 1.1, added, 2008, c. 28, s. 88
s. 1.2, added, 2010, c. 12, s. 88
s. 2, added, 1990, c. 45, s. 18; 1997, c. 10, s. 122
s. 3, added, 1990, c. 45, s. 18; 1997, c. 10, s. 122
s. 4, added, 1990, c. 45, s. 18; 1997, c. 10, s. 122
s. 5, added, 1990, c. 45, s. 18; 1997, c. 10, s. 123(F)
s. 5.1, added, 1993, c. 27, s. 181; 1997, c. 10, s. 124
s. 5.2, added, 1997, c. 10, s. 124
s. 6, added, 1990, c. 45, s. 18; 2008, c. 28, s. 89
s. 7, added, 1990, c. 45, s. 18; 1997, c. 10, s. 125
s. 8, added, 1990, c. 45, s. 18; 1997, c. 10, s. 125
s. 9, added, 1990, c. 45, s. 18; 1993, c. 27, s. 182(F); 1997, c. 10, s. 125; 2000, c. 30, s. 124
s. 10, added, 1990, c. 45, s. 18
s. 11, added, 1990, c. 45, s. 18
s. 11.1, added, 1997, c. 10, s. 126
s. 12, added, 1990, c. 45, s. 18
s. 13, added, 1990, c. 45, s. 18
s. 14, added, 1990, c. 45, s. 18; 1997, c. 10, s. 127; 2008, c. 28, s. 90
s. 14.1, added, 2008, c. 28, s. 90
s. 15, added, 1990, c. 45, s. 18; 1997, c. 10, s. 127
s. 16, added, 1990, c. 45, s. 18
s. 17, added, 1990, c. 45, s. 18
s. 18, added, 1990, c. 45, s. 18; 1997, c. 10, s. 128
s. 18.1, added, 1994, c. 9, s. 29; 1997, c. 10, s. 128
s. 19, added, 1990, c. 45, s. 18; 1997, c. 10, s. 128
s. 20, added, 1990, c. 45, s. 18; 1997, c. 10, s. 128; 2008, c. 28, s. 91
s. 21, added, 1990, c. 45, s. 18
s. 21.1, added, 1993, c. 27, s. 183; 1997, c. 10, s. 129
s. 21.2, added, 1993, c. 27, s. 183; 1997, c. 10, s. 129
s. 21.3, added, 1997, c. 10, s. 129
s. 22, added, 1990, c. 45, s. 18
s. 23, added, 1990, c. 45, s. 18; 1997, c. 10, s. 130
s. 23.1, added, 1993, c. 27, s. 184; repealed, 1997, c. 10, s. 130
s. 24, added, 1990, c. 45, s. 18; 1997, c. 10, s. 131
s. 24.1, added, 1997, c. 10, s. 132
s. 25, added, 1990, c. 45, s. 18
s. 26, added, 1990, c. 45, s. 18
s. 27, added, 1990, c. 45, s. 18; 1997, c. 10, s. 133
s. 28, added, 1990, c. 45, s. 18
s. 29, added, 1990, c. 45, s. 18; 1994, c. 9, s. 30(F)
s. 30, added, 1990, c. 45, s. 18; 1997, c. 10, s. 134
s. 31, added, 1990, c. 45, s. 18
s. 32, added, 1990, c. 45, s. 18
s. 33, added, 1990, c. 45, s. 18; 1997, c. 10, s. 135; 2008, c. 28, s. 92
s. 33.1, added, 1993, c. 27, s. 185; 1997, c. 10, s. 135; repealed, 2008, c. 28, s. 92
s. 34, added, 1990, c. 45, s. 18; 1993, c. 27, s. 186; 1994, c. 9, s. 31; 1997, c. 10, s. 136; 2000, c. 30, s. 125; 2008, c. 28, s. 92; 2010, c. 12, s. 89
s. 35, added, 1993, c. 27, s. 187; 1997, c. 10, s. 136
s. 36, added, 1993, c. 27, s. 187; 1997, c. 10, s. 136
s. 37, added, 1997, c. 10, s. 136
s. 38, added, 1997, c. 10, s. 136
s. 39, added, 1997, c. 10, s. 136
s. 40, added, 1997, c. 10, s. 136

E

Excise Tax Act — R.S., 1985, c. E-15 — Continued

- s. 41**, added, 2008, c. 28, s. 93
Sch. VI, Part III, (s. 1), added, 1990, c. 45, s. 18
s. 1, added, 1990, c. 45, s. 18; 1993, c. 27, s. 188; 1997, c. 10, s. 137
s. 2, added, 1993, c. 27, s. 189
Sch. VI, Part IV, (ss. 1 to 10), added, 1990, c. 45, s. 18
s. 1, added, 1990, c. 45, s. 18; 1994, c. 9, s. 32
s. 1.1, added, 1994, c. 9, s. 32
s. 2, added, 1990, c. 45, s. 18; 1997, c. 10, s. 138
s. 2.1, added, 1993, c. 27, s. 190
s. 3, added, 1990, c. 45, s. 18
s. 3.1, added, 2007, c. 18, s. 58
s. 4, added, 1990, c. 45, s. 18
s. 5, added, 1990, c. 45, s. 18; 1993, c. 27, s. 191; 1997, c. 10, s. 139
s. 6, added, 1990, c. 45, s. 18
s. 7, added, 1990, c. 45, s. 18
s. 8, added, 1990, c. 45, s. 18
s. 9, added, 1990, c. 45, s. 18
s. 10, added, 1990, c. 45, s. 18
Sch. VI, Part V, (ss. 1 to 13), added, 1990, c. 45, s. 18
s. 1, added, 1990, c. 45, s. 18; 1993, c. 27, s. 192; 2000, c. 30, s. 126; 2001, c. 15, s. 29
s. 1.1, added, 2001, c. 15, s. 30
s. 1.2, added, 2001, c. 15, s. 30
s. 2, added, 1990, c. 45, s. 18; 1997, c. 10, s. 140
s. 2.1, added, 1993, c. 27, s. 193; 1997, c. 10, s. 141
s. 2.2, added, 2000, c. 30, s. 127
s. 3, added, 1990, c. 45, s. 18; 2002, c. 22, s. 391
s. 4, added, 1990, c. 45, s. 18; 1997, c. 10, s. 142
s. 5, added, 1990, c. 45, s. 18; 1997, c. 10, s. 142
s. 6, added, 1990, c. 45, s. 18; 1993, c. 27, s. 194(F); 1997, c. 10, s. 142
s. 6.1, added, 1997, c. 10, s. 142
s. 6.2, added, 1997, c. 10, s. 142
s. 7, added, 1990, c. 45, s. 18; 1993, c. 27, s. 195; 1997, c. 10, s. 143
s. 8, added, 1990, c. 45, s. 18
s. 9, added, 1990, c. 45, s. 18
s. 10, added, 1990, c. 45, s. 18
s. 10.1, added, 2007, c. 29, s. 52
s. 11, added, 1990, c. 45, s. 18
s. 12, added, 1990, c. 45, s. 18; 1997, c. 10, s. 144; 2000, c. 30, s. 128
s. 13, added, 1990, c. 45, s. 18; 1993, c. 27, s. 196; 2000, c. 30, s. 129
s. 14, added, 1993, c. 27, s. 196
s. 15, added, 1993, c. 27, s. 196; 2000, c. 30, s. 130
s. 15.1, added, 2000, c. 30, s. 131
s. 15.2, added, 2000, c. 30, s. 131
s. 15.3, added, 2000, c. 30, s. 131
s. 15.4, added, 2000, c. 30, s. 131
s. 16, added, 1993, c. 27, s. 196
s. 17, added, 1993, c. 27, s. 196; 1997, c. 10, s. 144.1
s. 18, added, 1993, c. 27, s. 196
s. 19, added, 1993, c. 27, s. 196
s. 20, added, 1993, c. 27, s. 196
s. 21, added, 1993, c. 27, s. 196
s. 22, added, 1993, c. 27, s. 196; 1997, c. 10, s. 145
s. 22.1, added, 1997, c. 10, s. 145
s. 23, added, 1993, c. 27, s. 196; 1997, c. 10, s. 146
Sch. VI, Part VI, (s. 1), added, 1990, c. 45, s. 18
s. 1, added, 1990, c. 45, s. 18
Sch. VI, Part VII, (ss. 1 to 12), added, 1990, c. 45, s. 18
s. 1, added, 1990, c. 45, s. 18; 1993, c. 27, s. 197; 1997, c. 10, ss. 147 and 253; 2000, c. 30, s. 132
s. 2, added, 1990, c. 45, s. 18
s. 3, added, 1990, c. 45, s. 18; 2000, c. 30, s. 133
s. 4, added, 1990, c. 45, s. 18; 2000, c. 30, s. 134
s. 5, added, 1990, c. 45, s. 18; repealed 1997, c. 10, s. 148; added, 2000, c. 30, s. 134
s. 5.1, added, 2000, c. 30, s. 134
s. 6, added, 1990, c. 45, s. 18
s. 7, added, 1990, c. 45, s. 18
s. 8, added, 1990, c. 45, s. 18
s. 9, added, 1990, c. 45, s. 18
s. 10, added, 1990, c. 45, s. 18
s. 11, added, 1990, c. 45, s. 18
s. 12, added, 1990, c. 45, s. 18
s. 13, added, 1993, c. 27, s. 198
s. 14, added, 1993, c. 27, s. 198
s. 15, added, 1997, c. 10, s. 149
Sch. VI, Part VIII, (ss. 1, 2), added, 1990, c. 45, s. 18
s. 1, added, 1990, c. 45, s. 18
s. 2, added, 1990, c. 45, s. 18
Sch. VI, Part IX, (ss. 1 to 3), added, 1990, c. 45, s. 18
s. 1, added, 1990, c. 45, s. 18; 1993, c. 27, s. 199
s. 2, added, 1990, c. 45, s. 18
s. 3, added, 1990, c. 45, s. 18
Sch. VI, Part X, (s. 1), added, 1992, c. 28, s. 41(1)
s. 1, added, 1992, c. 28, s. 41(1); 2005, c. 38, s. 108 and par. 145(2)(g)
Sch. VII, (ss. 1 to 8) added, 1990, c. 45, s. 18
s. 1, added, 1990, c. 45, s. 18; 1993, c. 27, s. 200
s. 1.1, added, 2001, c. 16, s. 42; 2002, c. 22, s. 392
s. 1.2, added, 2007, c. 35, s. 7
s. 2, added, 1990, c. 45, s. 18
s. 3, added, 1990, c. 45, s. 18

E

Excise Tax Act — R.S., 1985, c. E-15 — Continued

- s. 4, added, 1990, c. 45, s. 18; 1997, c. 10, s. 149.1
- s. 5, added, 1990, c. 45, s. 18; 2000, c. 30, s. 135
- s. 5.1, added, 2001, c. 15, s. 31
- s. 6, added, 1990, c. 45, s. 18; 1994, c. 9, s. 34; 2007, c. 18, s. 59
- s. 7, added, 1990, c. 45, s. 18; 1992, c. 28, s. 42(1)
- s. 7.1, added, 1993, c. 27, s. 201
- s. 8, added, 1990, c. 45, s. 18; 1993, c. 27, s. 202
- s. 8.1, added, 2001, c. 15, s. 32
- s. 8.2, added, 2001, c. 15, s. 32
- s. 8.3, added, 2001, c. 15, s. 32; repealed 2007, c. 18, s. 60
- s. 9, added, 1993, c. 27, s. 202
- s. 10, added, 1993, c. 27, s. 202
- s. 11, added, 2001, c. 15, s. 33
- s. 12, added, 2007, c. 18, s. 61
- Sch. VIII, added, 1997, c. 10, s. 254; 2009, c. 32, s. 44
- Sch. IX, Part I, (ss. 1 to 5), added, 1997, c. 10, s. 254
 - s. 1, added, 1997, c. 10, s. 254
 - s. 2, added, 1997, c. 10, s. 254
 - s. 3, added, 1997, c. 10, s. 254
 - s. 4, added, 1997, c. 10, s. 254
 - s. 5, added, 1997, c. 10, s. 254
- Sch. IX, Part II, (ss. 1 to 3), added, 1997, c. 10, s. 254
 - s. 1, added, 1997, c. 10, s. 254
 - s. 2, added, 1997, c. 10, s. 254
 - s. 3, added, 1997, c. 10, s. 254; 2000, c. 30, s. 136
- s. 4, added, 2000, c. 30, s. 137
- Sch. IX, Part III, (ss. 1 to 3), added, 1997, c. 10, s. 254
 - s. 1, added, 1997, c. 10, s. 254
 - s. 2, added, 1997, c. 10, s. 254
 - s. 3, added, 1997, c. 10, s. 254
- Sch. IX, Part IV, (ss. 1 to 3), added, 1997, c. 10, s. 254
 - s. 1, added, 1997, c. 10, s. 254
 - s. 2, added, 1997, c. 10, s. 254
 - s. 3, added, 1997, c. 10, s. 254
- Sch. IX, Part V, (ss. 1 to 3), added, 1997, c. 10, s. 254
 - s. 1, added, 1997, c. 10, s. 254
 - s. 2, added, 1997, c. 10, s. 254
 - s. 3, added, 1997, c. 10, s. 254
- Sch. IX, Part VI, (ss. 1 to 5), added, 1997, c. 10, s. 254
 - s. 1, added, 1997, c. 10, s. 254
 - s. 2, added, 1997, c. 10, s. 254
 - s. 3, added, 1997, c. 10, s. 254
 - s. 4, added, 1997, c. 10, s. 254; 2000, c. 30, s. 138
 - s. 4.1, added, 2000, c. 30, s. 138
 - s. 5, added, 1997, c. 10, s. 254
- Sch. IX, Part VII, (ss. 1 to 4), added, 1997, c. 10, s. 254
 - s. 1, added, 1997, c. 10, s. 254
 - s. 2, added, 1997, c. 10, s. 254
- s. 3, added, 1997, c. 10, s. 254
- s. 3, added, 1997, c. 10, s. 254
- s. 4, added, 1997, c. 10, s. 254
- Sch. IX, Part VIII, (ss. 1 to 3), added, 1997, c. 10, s. 254
 - s. 1, added, 1997, c. 10, s. 254
 - s. 2, added, 1997, c. 10, s. 254
 - s. 3, added, 1997, c. 10, s. 254
- Sch. IX, Part IX, (ss. 1 to 3), added, 1997, c. 10, s. 254
 - s. 1, added, 1997, c. 10, s. 254
 - s. 2, added, 1997, c. 10, s. 254
 - s. 3, added, 1997, c. 10, s. 254
- Sch. X, Part I, (ss. 1 to 26), added, 1997, c. 10, s. 254
 - s. 1, added, 1997, c. 10, s. 254
 - s. 2, added, 1997, c. 10, s. 254
 - s. 3, added, 1997, c. 10, s. 254
 - s. 4, added, 1997, c. 10, s. 254; 2005, c. 38, s. 109 and par. 145(2)(g)
 - s. 5, added, 1997, c. 10, s. 254
 - s. 6, added, 1997, c. 10, s. 254; 2005, c. 38, s. 110 and par. 145(2)(g)
 - s. 7, added, 1997, c. 10, s. 254
 - s. 8, added, 1997, c. 10, s. 254
 - s. 9, added, 1997, c. 10, s. 254
 - s. 10, added, 1997, c. 10, s. 254
 - s. 11, added, 1997, c. 10, s. 254
 - s. 12, added, 1997, c. 10, s. 254
 - s. 13, added, 1997, c. 10, s. 254
 - s. 14, added, 1997, c. 10, s. 254; 2000, c. 30, s. 139
 - s. 15, added, 1997, c. 10, s. 254
 - s. 16, added, 1997, c. 10, s. 254
 - s. 17, added, 1997, c. 10, s. 254
 - s. 18, added, 1997, c. 10, s. 254
 - s. 19, added, 1997, c. 10, s. 254
 - s. 20, added, 1997, c. 10, s. 254
 - s. 21, added, 1997, c. 10, s. 254
 - s. 22, added, 1997, c. 10, s. 254; 2007, c. 18, s. 62
 - s. 23, added, 1997, c. 10, s. 254
 - s. 24, added, 1997, c. 10, s. 254
 - s. 25, added, 1997, c. 10, s. 254
 - s. 26, added, 1997, c. 10, s. 254
- Sch. X, Part II, (ss. 1 to 7), added, 1997, c. 10, s. 254
 - s. 1, added, 1997, c. 10, s. 254; 2007, c. 18, s. 63(1)
 - s. 2, added, 1997, c. 10, s. 254
 - s. 3, added, 1997, c. 10, s. 254
 - s. 4, added, 1997, c. 10, s. 254
 - s. 5, added, 1997, c. 10, s. 254
 - s. 6, added, 1997, c. 10, s. 254
 - s. 7, added, 1997, c. 10, s. 254
- Conditional amendment, 1999, c. 17, s. 157
- Coordinating amendments, 2003, c. 15, s. 130

E

Excise Tax Act — R.S., 1985, c. E-15 — Continued

- Coordinating amendment, 2005, c. 38, s. 145(2)
 Coordinating amendments, 2007, c. 29, s. 53
 Coordinating amendment, 2010, c. 12, s. 95(4)
 General, R.S., c. 7 (2nd Supp.) *see also* various provisions throughout *re* application
 General, 1990, c. 45, s. 12(2) *re* application; 1993, c. 27, s. 229; 1997, c. 10, s. 271
 General, 1992, c. 28, s. 41(2) and 42(2) *re* application
 General, 1993, c. 25, ss. 65 and 66
 General, 1993, c. 27, s. 229
 General, 1994, c. 13, s. 7(3)
 General, 1994, c. 41, s. 37(2)
 General, 1995, c. 5, s. 25(2)
 General, 1995, c. 36, ss. 1(5), 6(3) — *re* application
 General, 1997, 10, ss. 24.1, 75, 120, 202 and 272
 General, 2001, c. 15, s. 15 — *re* application
 General, 2001, c. 16, s. 44 — *re* application
 General, 2002, c. 22, s. 420 — *re* interest
 General, 2007, c. 18 *re* application
 Transitional, R.S., c. 15 (1st Supp.), s. 52
 Transitional, R.S., c. 7 (2nd Supp.), ss. 57 to 60
 Transitional, 1991, c. 42, ss. 9 and 11
 Transitional, 1993, c. 27, ss. 205 to 210
 Transitional, 1996, c. 21, ss. 68 to 71; 1997, c. 10, s. 273
 Transitional, 1997, c. 10, ss. 256 to 260; s. 257 amended by 2000, c. 30, s. 142(F)
 Transitional, 2000, c. 12, s. 114
 Transitional, 2002, c. 22, ss. 305, 308 to 311, 314, 316 and 317
 CIF, R.S., c. 15 (1st Supp.) *see* ss. 53 through 62 for various commencement provisions
 CIF, R.S., c. 1 (2nd Supp.), ss. 187 to 196 proclaimed in force 10.11.86 *see* SI/86-206; s. 195, repealed by c. 7 (2nd Supp.), s. 75(1) (CIF: 01.05.86) and thereby precluded from coming into force
 CIF, R.S., c. 7 (2nd Supp.), *see* various provisions throughout
 CIF, R.S., c. 42 (2nd Supp.) *see* various coming into force provisions throughout *also see* s. 14 *re* application
 CIF, R.S., c. 18 (3rd Supp.) proclaimed in force 02.07.87 *see* SI/87-146
 CIF, R.S., c. 28 (3rd Supp.), ss. 287 to 289 proclaimed in force 01.01.88 *see* SI/88-26
 CIF, R.S., c. 41 (3rd Supp.) deemed in force 01.01.88 *see* s. 139
 CIF, R.S., c. 42 (3rd Supp.), ss. 1(1) to (6) deemed in force 01.01.88 *see* s. 1(7); s. 2(1) deemed in force 19.02.87 *see* s. 2(2)
 CIF, R.S., c. 12 (4th Supp.) *see* various coming into force provisions throughout
 CIF, R.S., c. 47 (4th Supp.), s. 52 in force 31.12.88 *see* SI/89-3
 CIF, 1988, c. 65, ss. 113 to 115 in force 01.01.89 *see* SI/89-9 *see also* s. 150(2)
 CIF, 1989, c. 22, ss. 1 to 8 *see* various coming into force provisions throughout
 CIF, 1990, c. 45, ss. 1 to 18 in force on assent 17.12.90 *see also* various coming into force provisions throughout
 CIF, 1991, c. 42, ss. 1 to 5 deemed in force 27.02.91 *see* s. 12; ss. 9 to 12 in force on assent 13.12.91
 CIF, 1992, c. 1, ss. 64 and 65 in force on assent 28.02.92
 CIF, 1992, c. 27, s. 90 in force 30.11.92 *see* SI/92-194
 CIF, 1992, c. 28 in force on assent except s. 41(1) applicable with respect to supplies of services made on or after 01.07.92 *see* SI/92-127; s. 42(1) deemed in force 17.12.90 *see* s. 42(2) but s. 42(1), as adapted by s. 42(2), applies with respect to goods imported before 01.07.92 *see* SI/92-127
 CIF, 1992, c. 29 in force on assent 23.06.92
 CIF, 1993, c. 25, ss. 54 and 55, ss. 23.1 to 23.3 of the *Excise Tax Act*, as enacted by s. 56, and ss. 58 to 62 deemed in force 13.02.92 *see* s. 67(1); (*Note:* pursuant to s. 23.2(1) of the *Excise Tax Act*, as enacted by s. 56, the tobacco export tax applies on and after February 9, 1994 *see* SI/94-21); s. 23.4 of the *Excise Tax Act*, as enacted by s. 56, deemed in force 01.04.92 *see* s. 67(2); s. 63 deemed in force 27.02.91 *see* s. 67(3); s. 64 deemed in force 20.09.91 *see* s. 67(4); ss. 57, 65 and 66 in force on assent 10.06.93
 CIF, 1993, c. 27, ss. 1 to 210 and 229 in force on assent 10.06.93 *see also* s. 210 and various coming into force provisions throughout
 CIF, 1993, c. 28, s. 78 (Sch. III, item 50) in force 01.04.99 *see* s. 79
 CIF, 1993, c. 38, s. 86 in force 25.10.93 *see* SI/93-101
 CIF, 1994, c. 9, ss. 1 to 36 in force on assent 12.05.94 *see also* various coming force provisions throughout
 CIF, 1994, c. 13, ss. 7 and 9 in force on assent 12.05.94
 CIF, 1994, c. 21, ss. 126 to 128 in force on assent 15.06.94
 CIF, 1994, c. 29, ss. 1 to 14 in force on assent 23.06.94 *see also* various coming into force provisions throughout
 CIF, 1994, c. 41, s. 37 in force 12.01.95 *see* SI/95-10
 CIF, 1995, c. 5, s. 25 in force 13.05.95 *see* SI/95-65
 CIF, 1995, c. 36 in force on assent 08.11.95 *except* s. 1(1) to (4) deemed in force 01.05.95 *see* s. 1(5); 6(2) deemed in force 01.04.95 *see* s. 6(3); s. 8(1) deemed in force

E

Excise Tax Act — R.S., 1985, c. E-15 — Continued

- 28.02.95 *see* 8(2); ss. 9(1) and (2) deemed in force
18.02.95 *see* s. 9(3)
- CIF, 1995, c. 41, ss. 113 and 114 in force 01.01.96 *see* SI/96-6
- CIF, 1995, c. 46, ss. 1 to 4 in force on assent 15.12.95
- CIF, 1996, c. 10, ss. 225 and 226 in force 01.07.96 *see* SI/96-53
- CIF, 1996, c. 20, ss. 104 to 106 in force on assent 20.06.96
- CIF, 1996, c. 21, ss. 63 to 71 in force on assent 20.06.96
- CIF, 1996, c. 23, ss. 170 and 187 in force 30.06.96 *see* s. 190
- CIF, 1996, c. 31, s. 81 in force 31.01.97 *see* SI/97-21
- CIF, 1997, c. 10, ss. 1 to 241, 243 to 260 and 271 to 273 in force on assent 20.03.97; s. 242(1) comes into force by order of the Governor in Council *see* s. 242(2) – Not in force
- see also* various coming into force provisions throughout
- CIF, 1997, c. 26, ss. 59 to 76, 81 and 87 in force on assent
- see also* various coming into force provisions throughout
- CIF, 1998, c. 19, ss. 275 to 285 in force on assent 18.06.98
- see also* various coming into force provisions throughout
- CIF, 1998, c. 21, ss. 80 to 83 in force on assent 18.06.98 *see also* various coming into force provisions throughout; ss. 84 to 89 are deemed to have come into force 05.12.97 *see* s. 90
- CIF, 1999, c. 17, ss. 145 to 157 in force 01.11.99 *see* SI/99-111
- CIF, 1999, c. 26, ss. 38 and 39 in force on assent 17.06.99
- CIF, 1999, c. 28, ss. 158 to 160 in force 28.06.99 *see* SI/99-70
- CIF, 1999, c. 31, ss. 85 to 87, 230 to 234 and 246 to 248 in force on assent 17.06.99
- CIF, 2000, c. 12, ss. 111 to 113 come into force 01.01.2001 *see* s. 340(3); s. 114 in force 31.07.2000 *see* SI/2000-76
- CIF, 2000, c. 14, ss. 33, 35 and 36 in force on assent 29.06.2000
- CIF, 2000, c. 19, ss. 70 to 72 in force on assent 29.06.2000
- CIF, 2000, c. 30, ss. 2 to 142 in force on assent 20.10.2000
- see also* different coming into force provisions throughout
- CIF, 2000, c. 34, s. 94 in force 27.10.2000 *see* SI/2000-105
- CIF, 2001, c. 13, s. 11 in force 01.01.2006 *see* SI/2005-58
- CIF, 2001, c. 15 in force on assent 14.06.2001 *see also* various coming into force provisions throughout
- CIF, 2001, c. 16, ss. 16 to 42 and 44 in force on assent 14.06.2001 *see also* various coming into force provisions throughout
- CIF, 2001, c. 17, ss. 233 to 237 and 257 to 262 in force on assent 14.06.2001
- CIF, 2002, c. 7, s. 166 in force 01.04.2003 *see* SI/2003-48
- CIF, 2002, c. 8, ss. 137 to 140, 182 and 183 in force 02.07.2003 *see* SI/2003-109
- CIF, 2002, c. 22, ss. 413 to 421 and 426 to 429 in force on assent 13.06.2002 *see also* various coming into force provisions throughout; ss. 305, 308 to 311, 314, 316, 317 and 366 to 392 in force 01.07.2003 *see* SI/2003-47
- CIF, 2003, c. 15,
- ss. 55 to 58 deemed in force 18.06.2002 *see* s. 60(3) and *see also* s. 59 *re* application,
 - ss. 61(1) and 62(1) deemed in force 19.02.2003 *see* s. 61(2) and 62(2),
 - s. 63 in force on assent 19.06.2003
 - s. 64(1) deemed in force 17.12.1990 *see* s. 64(2)
 - s. 64(3) in force on assent 19.06.2003
 - s. 65(1) deemed in force 17.12.1990 *see* s. 65(2)
 - s. 66(1) deemed in force on assent 19.06.2003 *see* s. 66(2)
 - ss. 68 and 94 in force on assent 19.06.2003
 - s. 95(1) comes into force or is deemed in force 01.07.2003 *see* s. 95(2)
 - ss. 96 to 99, ss. 79.02 to 79.05 of the *Excise Tax Act*, as enacted by s. 100(1) and s. 100(3) in force on assent 19.06.2003
 - ss. 78 to 79.01 of the *Excise Tax Act*, as enacted by s. 100(1), come into force or are deemed in force 01.07.2003 *see* ss. 100(2),
 - s. 101(1) to (3) and s. 102(1) come into force or are deemed in force 01.07.2003 *see* ss. 101(4) and 102(2)
 - ss. 103 to 110 and 130 in force on assent 19.06.2003, *see also* various provisions throughout *re* application
- CIF, 2004, c. 11, s. 28 in force 21.05.2004 *see* SI/2004-58
- CIF, 2004, c. 22, ss. 29 to 44, 48 and 49 in force on assent 14.05.2004 but *see also* the following provisions *re* different coming force dates : s. 29(1) deemed in force 01.02.2004 *see* s. 29(2), s. 32(1) deemed in force 31.01.2004 *see* s. 32(2), ss. 37(1) and (2) deemed in force 01.02.2004 *see* s. 37(3), s. 39(6) deemed in force 01.02.2004 *see* s. 39(9)
- see also* various provisions throughout *re* application
- CIF, 2004, c. 25, ss. 199 and 200 in force on assent 15.12.2004
- CIF, 2005, c. 30, ss. 22 to 24 in force on assent 29.06.2005; s. 25(1) is deemed in force 24.02.2005 *see* s. 25(2); s. 26(1) in force 01.03.2009 *see* s. 26(2) [**Note:** s. 26 repealed by 2006, c. 4, s. 90, 22.06.2006]
- CIF, 2005, c. 38, s. 145 in force on assent 03.11.2005; ss. 99 to 110 in force 12.12.2005 *see* SI/2005-119
- CIF, 2005, c. 55, s. 1 in force on assent 25.11.2005

E

Excise Tax Act — R.S., 1985, c. E-15 — Continued

CIF, 2006, c. 4, ss. 2 to 32, 89, 90 and 124 to 160 in force on assent 22.06.2006 *see also* various provisions throughout *re* application, *except*:

- s. 2(1) and (2) in force 01.07.2006 *see* s. 2(3);
 - s. 13(1) in force 01.07.2006 *see* s. 13(2);
 - s. 14(1) deemed in force 01.04.97 *see* s. 14(2);
 - s. 23(2) and (3) deemed in force 01.04.97 *see also* s. 23(5) *re* application;
 - s. 29(1) in force 01.07.2006 *see* s. 29(2);
 - s. 89(1) deemed in force 02.05.2006 *see* s. 89(2);
 - s. 124(1) in force 01.04.2007 *see* s. 124(2);
 - s. 125(1) in force 01.04.2007 *see* s. 125(2);
 - s. 126(1) in force 01.04.2007 *see* s. 126(2);
 - s. 127(1) in force 01.04.2007 *see* s. 127(2);
 - s. 128(1) in force 01.04.2007 *see* s. 128(2);
 - s. 129(1) in force 01.04.2007 *see* s. 129(2);
 - s. 133(1) to (4) in force 01.04.2007 *see* s. 133(5);
 - s. 133.1(1) in force 01.04.2007 *see* s. 133.1(2);
 - s. 134(1) in force 01.04.2007 *see* s. 134(2);
 - s. 135(1) in force 01.04.2007 *see* s. 135(2);
 - s. 139(1) and (3) in force 01.04.2007 *see* s. 139(4);
 - s. 140(1) and (3) in force 01.04.2007 *see* s. 140(4);
 - s. 145(1) in force 01.04.2007 *see* s. 145(2);
 - s. 146(1) and (7) in force 01.04.2007 *see* s. 146(11);
 - s. 149(1) in force 01.04.2007 *see* s. 149(2);
 - s. 151(1) to (5), (8) and (11) to (13) in force 01.04.2007 *see* s. 151(14);
 - s. 153(1) in force 01.04.2007 *see* s. 153(2);
 - s. 156(1) in force 01.04.2007 *see* s. 156(2);
 - s. 158(1) in force 01.04.2007 *see* s. 158(2);
 - s. 159(1) in force 01.04.2007 *see* s. 159(2);
 - s. 160(1) in force 01.04.2007 *see* s. 160(2);
- CIF, 2007, c. 18, ss. 2 to 63, 64 to 66 and 143 in force on assent 22.06.2007. *See also* various deeming and application provisions throughout
- CIF, 2007, c. 29, ss. 43 to 52 in force on assent 22.06.2007. *See also* various deeming and application provisions
- CIF, 2007, c. 35, ss. 2 to 6, 184 to 192 and 195 in force on assent 14.12.2007 *but see* various application provisions
- s. 7(1) is deemed to have come into force 01.01.1998 *see* s. 7(2)
 - s. 8(1) in force 01.04.2008 *see* s. 8(2)
 - s. 183(1) and (2) in force 01.01.2008 *see* s. 183(3)
 - s. 193(1) is deemed to have come into force 01.07.2006 *see* s. 193(2)
 - s. 194(1) in force 01.01.2008 *see* s. 194(2)
- CIF, 2008, c. 28, ss. 72 to 76, 77(1), (2) and (4) to (6) and 78 to 93 in force on assent 18.06.2008; s. 77(3) deemed to

have come into force 01.07.2006. *See also* various application provisions throughout

CIF, 2009, c. 2, s. 121 in force on assent 12.03.2009

CIF, 2009, c. 32, ss. 3 to 5, 7 to 9, 13, 16, 20, 23, 24, 25, 26, 29 and 39 to 43 in force on assent 15.12.2009; ss. 2(1) to (4), 6(1) and (2), 10(1) to (5), 11(1) to (5), 12(1), 14(1) and (2); 15(1), 17(1) and (2), 18(1), 19(1) and (2), 21(1), 22(1), 27(1), 28(1), 30(1), 31(1), 32(1), 33(1), 34(1), 35(1), 36(1), 38(1) and 44(1) in force 01.07.2010 *see respectively* 2(5), 6(3), 10(6), 11(6), 12(2), 14(3), 15(2), 17(3), 18(2), 19(3), 21(2), 22(2), 27(2), 28(2), 30(2), 31(2), 32(2), 33(2), 34(2), 35(2), 36(2), 38(2) and 44(2); s. 37(1) deemed to have come into force 26.03.2009 *see* s. 37(2)

CIF, 2010, c. 12, ss. 55(6), 57 to 59, 61 to 63, 64(2) to (7), 65, 66, 67(2) and (4), 70, 72, 73, 75 to 89 and 95 in force on assent 12.07.2010; s. 64(1) deemed never to have come into force and is repealed *see* par. 95(4)(a); par. 95(4)(e) deemed to have had its effect 01.07.2010 *see* par. 95(4)(f); ss. 55(1) to (4) and 67(1) deemed in force 17.12.90 *see respectively* ss. 55(5) and 67(3); ss. 56(1) and 60(1) deemed in force 01.04.2007 *see respectively* ss. 56(2), 60(2); ss. 68(1), 69(1) and 71(1) deemed in force 23.09.09 *see respectively* ss. 68(2), 69(2) and 71(2); s. 74(1) deemed in force 01.01.2010 *see* s. 74(2); *see also* application provisions throughout

CIF, 2010, c. 25, ss. 126 to 140 in force on assent 15.12.2010; *see also* the application provision s. 135(2)

Expenditure Restraint Act — 2009, c. 2, s. 393

(*Contrôle des dépenses, Loi sur le*)

Introduced by Minister of Finance

s. 55, 2010, c. 12, s. 1649

Schedule 1, 2010, c. 7, s. 7

Transitional, 2009, c. 2, s. 398 (ss. 395 to 397) *re* application

CIF, 2009, c. 2, ss. 393 and 395 to 398 in force on assent 12.03.2009

CIF, 2010, c. 7 (assent: 29.06.2010), s. 7 in force 25.11.2010 *see* SI/2010-87

CIF, 2010, c. 12, s. 1649 in force on assent 12.07.2010

E

Experimental Farm Stations Act— **R.S., 1985, c. E-16***(Stations agronomiques, Loi sur les)***Minister of Agriculture and Agri-Food**

- s. 2, 1994, c. 38, s. 25(1)(i)
- s. 3, 1993, c. 28, s. 78 (Sch. III, item 51)
- s. 4, 1993, c. 28, s. 78 (Sch. III, item 52)
- s. 5, 1993, c. 28, s. 78 (Sch. III, item 53)
- s. 8, 1993, c. 28, s. 78 (Sch. III, item 54)
- General, 1994, c. 38, s. 25(2)
- CIF, 1993, c. 28, s. 78 (Sch. III, items 51 to 54) in force 01.04.99 *see* s. 79(1)
- CIF, 1994, c. 38, s. 25 in force 12.01.95 *see* SI/95-9

Explosives Act — R.S., 1985, c. E-17*(Explosifs, Loi sur les)***Minister of Natural Resources**

- long title**, 1993, c. 32, s. 1; 2004, c. 15, s. 35
- s. 2, 1993, c. 32, s. 2; 1994, c. 41, ss. 37(1)(l) and 38(1)(d); 1995, c. 35, s. 1; 1996, c. 10, s. 227; 2004, c. 15, s. 36
- s. 5, 1993, c. 28, s. 78 (Sch. III, item 55), this amendment was repealed before it came into force by 1998, c. 15, s. 26; 1993, c. 32, s. 3; 1995, c. 35, s. 2; 1998, c. 15, s. 26; 2004, c. 15, s. 37
- s. 6, 2004, c. 15, s. 38
- s. 6.1, added, 1995, c. 35, s. 3
- s. 6.2, added, 2004, c. 15, s. 39
- s. 7, 1993, c. 32, s. 4
- s. 9, 1993, c. 32, s. 5; 2001, c. 4, s. 80(E); 2004, c. 15, s. 40
- s. 10, 1993, c. 32, s. 6
- s. 10.1, added, 1993, c. 32, s. 6
- s. 11, 1993, c. 32, s. 7
- s. 14, 1993, c. 32, s. 8; 2004, c. 15, s. 41
- s. 14.1, added, 1993, c. 32, s. 8; 2004, c. 15, s. 42
- s. 14.2, added, 1993, c. 32, s. 8; 2004, c. 15, s. 42
- s. 14.3, added, 1993, c. 32, s. 8
- s. 14.4, added, 1993, c. 32, s. 8; 2004, c. 15, s. 43(E)
- s. 14.5, added, 1993, c. 32, s. 8; 2004, c. 15, s. 44
- s. 14.6, added, 1993, c. 32, s. 8; 2004, c. 15, s. 44
- s. 15, 1989, c. 3, s. 42
- s. 16, 1993, c. 32, s. 9
- s. 18, 1993, c. 32, s. 10
- s. 19, 1993, c. 32, s. 10
- s. 20, 1993, c. 32, s. 10; 2004, c. 15, s. 45

- s. 21, 1993, c. 32, s. 11; 2004, c. 15, s. 45; 2004, c. 25, ss. 139(E) and 208(E)
- s. 21.1, added, 2004, c. 15, s. 45
- s. 22, 1993, c. 32, s. 12; 2004, c. 15, s. 46
- s. 23, 1993, c. 32, s. 12; 2004, c. 15, s. 47
- s. 23.1, added, 1993, c. 32, s. 12
- s. 24, 2004, c. 15, s. 48
- s. 25, 1993, c. 32, s. 13
- s. 26, 1993, c. 32, s. 14; 2004, c. 15, s. 49
- s. 27, 2004, c. 15, s. 50(F)
- s. 28, 2004, c. 15, s. 51
- s. 29, 1995, c. 39, s. 170; 2004, c. 15, s. 51
- General, 1994, c. 41, ss. 37(2) and 38(2)
- Coordinating amendments, 2004, c. 25, s. 208
- CIF, 1989, c. 3, s. 42 in force 29.03.90 *see* SI/90-63
- CIF, 1993, c. 32, ss. 1 to 14 in force on assent 23.06.93
- CIF, 1994, c. 41, ss. 37 and 38 in force 12.01.95 *see* SI/95-10
- CIF, 1995, c. 35, ss. 1 to 3 in force 11.09.96 *see* SI/96-83
- CIF, 1995, c. 39, s. 170 in force 01.12.98 *see* SI/98-93 and SI/98-95
- CIF, 1996, c. 10, s. 227 in force 01.07.96 *see* SI/96-53
- CIF, 1998, c. 15, s. 26 in force on assent 11.06.98
- CIF, 2001, c. 4, s. 80 in force 01.06.2001 *see* SI/2001-71
- CIF, 2004, c. 15, s. 36(1), the definition of “restricted component” in s. 2 of the *Explosives Act*, as enacted by s. 36(2), par. 5(a.31) of the *Explosives Act*, as enacted by ss. 37(1), s. 37(4) and (6), ss. 41 to 49 and s. 29 of the *Explosives Act*, as enacted by s. 51, in force 01.06.2008 *see* SI/2008-29;
- s. 35, the definitions “illicit manufacture”, “illicit trafficking” and “transit” in s. 2 of the *Explosives Act*, as enacted by s. 36(2), par. 5(a.2), (a.3) and (a.4) of the *Explosives Act*, as enacted by s. 37(1), ss. 37(2), (3) and (5), ss. 38 to 40 and 50, and s. 28 of the *Explosives Act*, as enacted by s. 51 come into force on a day or days to be fixed by order of the Governor in Council *see* s. 112. Not in force
- CIF, 2004, c. 25, ss. 139 and 208 in force on assent 15.12.2004

Export Act — R.S., 1985, c. E-18*(Exportations, Loi sur les)***Minister of National Revenue**

- s. 6, R.S., c. 1 (2nd Supp.), s. 213(3) (Sch. III, item 5); 2002, c. 22, s. 393

E

Export Act — R.S., 1985, c. E-18 — Continued

CIF, R.S., c. 1 (2nd Supp.), s. 213 proclaimed in force 10.11.86 *see* SI/86-206
 CIF, 2002, c. 22, s. 393 in force 01.07.2003 *see* SI/2003-47

Export and Import of Rough Diamonds Act — 2002, c. 25

(*Exportation et l'importation des diamants bruts, Loi sur l'*)

Minister of Natural Resources

s. 2, 2005, c. 51, s. 1
 s. 5, 2005, c. 51, s. 2
 s. 8, 2005, c. 51, s. 3
 s. 14, 2005, c. 51, s. 4
 s. 15, 2005, c. 51, s. 5
 s. 35, 2005, c. 51, s. 6
 Sch., SOR/2003-16, SOR/2003-25, SOR/2003-166;
 SOR/2003-335; SOR/2004-194; SOR/2006-177;
 SOR/2009-107
 CIF, 2002, c. 25 in force 01.01.2003 *see* SI/2003-3
 CIF, 2005, c. 51, ss. 1 to 6 in force 16.06.2006 *see*
 SI/2006-96

Export and Import Permits Act — R.S., 1985, c. E-19

(*Licences d'exportation et d'importation, Loi sur les*)

Minister of Foreign Affairs (SI/83-225) (1995, c. 5, s. 25(2))

long title, 2004, c. 15, s. 52
 s. 2, 1988, c. 65, s. 116; 1991, c. 28, s. 1; 1993, c. 44, s. 146;
 1994, c. 47, s. 100; 1996, c. 33, s. 57; 1997, c. 14, s. 70;
 1997, c. 36, s. 207; 2001, c. 28, s. 47; 2004, c. 15, s. 53;
 2006, c. 13, s. 109; 2009, c. 16, s. 52; 2010, c. 4, s. 44
 s. 3, R.S., c. 12 (3rd Supp.), s. 26; 1999, c. 31, s. 88; 2004,
 c. 15, s. 54; 2006, c. 13, s. 110
 s. 3.1, added, 1994, c. 47, s. 101; repealed, 1999, c. 31, s. 89
 s. 4, 2004, c. 15, s. 55
 s. 4.1, added, 1991, c. 28, s. 2; 1995, c. 39, s. 171
 s. 4.2, added, 1994, c. 47, s. 102; 1996, c. 33, s. 58; 1997,
 c. 14, s. 71; 2002, c. 19, s. 12; 2009, c. 16, s. 53; 2010,
 c. 4, s. 45
 s. 5, R.S., c. 1 (2nd Supp.), s. 213(1) (Sch. I, item 4(1));
 R.S., c. 41 (3rd Supp.), s. 127; R.S., c. 47 (4th Supp.),

s. 52 (Sch., item 6), 1988, c. 65, s. 117; 1993, c. 34, s. 67,
 c. 44, s. 147; 1994, c. 47, s. 103 and s. 220 (Sch. IV, item
 5); 1996, c. 33, s. 59; 1997, c. 14, s. 72, c. 20, s. 54; 1997,
 c. 36, s. 208; 2009, c. 16, s. 54; 2010, c. 4, s. 46
 s. 5.1, added, R.S., c. 13 (3rd Supp.), s. 1
 s. 5.11, added, 1993, c. 44, s. 148; repealed, 1997, c. 14,
 s. 73
 s. 5.2, added, 1988, c. 65, s. 118; 1997, c. 14, s. 73; 1997,
 c. 36, s. 209; 2001, c. 28, s. 48
 s. 5.3, added, 1994, c. 47, s. 104
 s. 5.4, added, 2002, c. 19, s. 13
 s. 6, 1991, c. 28, s. 3
 s. 6.1, added, 1993, c. 44, s. 149; 1994, c. 47, s. 105(F);
 1997, c. 14, s. 74; 1997, c. 36, s. 210; 2001, c. 28, s. 49
 s. 6.2, added, 1994, c. 47, s. 106
 s. 6.3, added, 2006, c. 13, s. 111
 s. 6.4, added, 2006, c. 13, s. 111
 s. 7, 1991, c. 28, s. 3; 1994, c. 47, s. 107; 1995, c. 39, s. 172;
 2004, c. 15, s. 56
 s. 8, 1988 c. 65, s. 119; 1993, c. 44, s. 150; 1994, c. 47,
 s. 108; 1996, c. 33, s. 60; 1997, c. 14, s. 75; 2002, c. 19,
 s. 14
 s. 8.1, added, R.S., c. 13 (3rd Supp.), s. 2
 s. 8.2, added, 1988, c. 65, s. 120; 1993, c. 44, s. 151; 1997,
 c. 14, s. 76
 s. 8.3, added, 1994, c. 47, s. 109
 s. 8.4, added, 2006, c. 13, s. 112
 s. 8.5, added, 2006, c. 13, s. 112
 s. 9.01, added, 1993, c. 44, s. 152; repealed, 1997, c. 14,
 s. 77
 s. 9.1, added, 1988, c. 65, s. 121; 1997, c. 14, s. 77; 2001,
 c. 28, s. 50
 s. 9.2, added, 1994, c. 47, s. 110
 s. 10, R.S., c. 13 (3rd Supp.), s. 3; 1988, c. 65, s. 122; 1993,
 c. 44, s. 153; 1994, c. 47, s. 111; 1996, c. 33, s. 61; 1997,
 c. 14, s. 78; 2002, c. 19, s. 15; 2006, c. 13, s. 113
 s. 10.1, added, 2006, c. 13, s. 114
 s. 10.2, added, 2006, c. 13, s. 114
 s. 10.3, added, 2006, c. 13, s. 114
 s. 11, 2004, c. 15, s. 57
 s. 12, 1988, c. 65, s. 123; 1993, c. 44, s. 154; 1994, c. 47,
 s. 112; 1999, c. 31, s. 90; 2004, c. 15, s. 58; 2006, c. 13,
 s. 115
 s. 13, 2004, c. 15, s. 59
 s. 14.1, added, 2006, c. 13, s. 116
 s. 15, 1991, c. 28, s. 4; 1995, c. 39, s. 173; 2004, c. 15, s. 60
 s. 16, 2004, c. 15, s. 61
 s. 16.1, added, 1994, c. 47, s. 113; 2006, c. 13, s. 117

E

Export and Import Permits Act — R.S., 1985, c. E-19 — Continued

s. 17, 1994, c. 47, s. 114; 2004, c. 15, s. 62; 2006, c. 13, ss. 117 and 125
s. 19, 1991, c. 28, s. 5; 1995, c. 22, s. 18 (Sch. IV, item 26); 2004, c. 15, s. 63
s. 23, 2004, c. 15, s. 64
s. 24, R.S., c. 1 (2nd Supp.), ss. 213(2) (Sch. II, item 6)(F), ss. 213(4) (Sch. IV, item 3)(E); 2004, c. 15, s. 65
s. 25, R.S., c. 1 (2nd Supp.), ss. 213(2) (Sch. II, item 6)(F), 213(4) (Sch. IV, item 3)(E); 2004, c. 15, s. 65
s. 26, R.S., c. 1 (2nd Supp.), s. 213(1) (Sch. I, item 4(2)); 1995, c. 5, s. 26(1)(b)
Coordinating amendment, 2006, c. 13, s. 125
General, 1995, c. 5, s. 26(2)
General, 1995, c. 22, s. 26
Transitional, 1991, c. 28, s. 13
Transitional, 1997, c. 36, s. 142
Transitional, 2006, c. 13, ss. 104 to 108
CIF, R.S., c. 1 (2nd Supp.), s. 213 proclaimed in force 10.11.86 *see* SI/86-206
CIF, R.S., c. 12 (3rd Supp.), s. 26 proclaimed in force 20.07.87 *see* SI/87-149 (**Note:** R.S., c. 12 (3rd Supp.) shall cease to be in force on a day to be fixed by proclamation *see* s. 27(3))
CIF, R.S., c. 13 (3rd Supp.) in force 28.05.87
CIF, R.S., c. 41 (3rd Supp.) deemed in force 01.01.88 *see* s. 139
CIF, R.S., c. 47 (4th Supp.), s. 52 in force 31.12.88 *see* SI/89-3
CIF, 1988, c. 65, ss. 116 to 123 in force 01.01.89 *see* SI/89-9 *see also* s. 150(2)
CIF, 1991, c. 28 in force 03.10.91 *see* SI/91-136
CIF, 1993, c. 34, s. 67 in force on assent 23.06.93
CIF, 1993, c. 44, ss. 146 to 154 in force 01.01.94 *see* SI/94-1
CIF, 1994, c. 47, ss. 100 to 114 and s. 220 (Sch. IV, item 5) in force 01.01.95 *see* SI/95-5
CIF, 1995, c. 5, s. 26 in force 13.05.95 *see* SI/95-65
CIF, 1995, c. 22, s. 18 (Sch. IV, item 26) and s. 26 in force 03.09.96 *see* SI/96-79
CIF, 1995, c. 39, s. 171 to 173 in force 01.12.98 *see* SI/98-93 and SI/98-95
CIF, 1996, c. 33, s. 57 to 61 in force 01.01.97 *see* SI/97-9
CIF, 1997, c. 14, ss. 70 to 78 in force 05.07.97 *see* SI/97-86
CIF, 1997, c. 20, s. 54 in force 01.01.97 *see* s. 56(1)
CIF, 1997, c. 36, ss. 142 and 207 to 210 deemed in force 01.01.98 and apply, or are deemed to have applied, to all goods referred to in this Act imported on or after that day and to goods imported before that day that were not accounted for under s. 32 of the *Customs Act* before that day *see* s. 214.

CIF, 1999, c. 31, ss. 88 to 90 in force on assent 17.06.99
CIF, 2001, c. 28, ss. 47 to 50 in force 01.11.2002 *see* SI/2002-146
CIF, 2002, c. 19, ss. 12 to 15 in force 30.09.2002 *see* SI/2002-122
CIF, 2004, c. 15, ss. 52 to 65 in force 31.03.2007 *see* SI/2007-32
CIF, 2006, c. 13, ss. 104 to 117 deemed in force 12.10.2006 *see* s. 126; s. 125 in force on assent 14.12.2006
CIF, 2009, c. 16 (assent: 18.06.2009), the Act in force 01.08.2009 *see* SI/2009-67
CIF, 2010, c. 4 (assent: 29.06.2010), ss. 44 to 46 come into force on a day or days to be fixed by order of the Governor in Council *see* s. 48(1); *see also* satisfactory steps before taking the order at s. 48(2) – Not in force

Export Credits Insurance

(*Assurance des crédits à l'exportation, Loi sur l'*)

Minister of Finance (Parts II, III)

R.S.C. 1952, c. 105; 1953-54, c. 15; 1957, c. 8; 1957-58, c. 15; 1959, c. 24; 1960-61, c. 33; 1962, c. 14; 1962-63, c. 2; 1964-65, c. 18; 1966-67, c. 63; 1968-69, c. 28, s. 105, c. 39, s. 39 (Part I repealed)

Export Development Act — R.S., 1985, c. E-20

(*Développement des exportations, Loi sur le*)

Minister for International Trade (SI/93-108)

Long title, 1993, c. 26, s. 1; 2001, c. 33, s. 1
s. 1, 2001, c. 33, s. 2(F)
s. 2, 1993, c. 26, s. 2; 2001, c. 33, s. 3
s. 3, 2001, c. 33, s. 4; 2010, c. 12, s. 1729
s. 4, R.S., c. 1 (4th Supp.), s. 44 (Sch. II, item 11(1))(E); 2001, c. 33, par. 13(a)(E); 2006, c. 9, s. 254
s. 5, 2003, c. 22, par. (z.34)(E)
s. 6, 2001, c. 33, par. 13(b)(E)
s. 7, 2001, c. 33, par. 13(c)(E)
s. 7.1, added, 2001, c. 33, s. 6
s. 8, R.S., c. 1 (4th Supp.), s. 44 (Sch. II, item 11(2))(E); 2001, c. 33, s. 7
s. 9, 2001, c. 33, par. 13(d)(E); 2003, c. 22, par. (z.34)(E)
s. 10, 1993, c. 26, s. 4; 2001, c. 33, s. 8; 2009, c. 2, ss. 260 and 263; 2010, c. 12, s. 1831
s. 10.1, added, 2001, c. 33, s. 9

E

Export Development Act — R.S., 1985, c. E-20 — Continued

s. 11, 2009, c. 2, s. 261
 s. 14, 1993, c. 26, s. 5
 s. 16, 2001, c. 33, s. 10
 s. 17, 1993, c. 26, s. 6; 2010, c. 12, s. 1832
 s. 19, 1993, c. 26, s. 7
 s. 21, 2001, c. 33, s. 11
Part II, (ss. 23 to 39), 1993, c. 26, s. 8
 s. 23, 1993, c. 26, s. 8; 2010, c. 12, s. 1833
 s. 24, 1993, c. 26, s. 8; 2009, c. 2, s. 262
 s. 24.1, added, 2001, c. 33, s. 12
 s. 24.2, added, 2001, c. 33, s. 12
 s. 24.3, added, 2006, c. 9, s. 179
 s. 25, 1993, c. 26, s. 8
 s. 26, repealed, 1993, c. 26, s. 8
 s. 27, repealed, 1993, c. 26, s. 8
 s. 28, repealed, 1993, c. 26, s. 8
 s. 29, repealed, 1993, c. 26, s. 8
 s. 30, repealed, 1993, c. 26, s. 8
 s. 31, repealed, 1993, c. 26, s. 8
 s. 32, repealed, 1993, c. 26, s. 8
 s. 33, repealed, 1993, c. 26, s. 8
 s. 34, repealed, 1993, c. 26, s. 8
 s. 35, repealed, 1993, c. 26, s. 8
 s. 36, repealed, 1993, c. 26, s. 8
 s. 37, repealed, 1993, c. 26, s. 8
 s. 38, repealed, 1993, c. 26, s. 8
 s. 39, repealed, 1993, c. 26, s. 8
 General, 2001, c. 33, ss. 5, 29 and 31
 General, 2009, c. 2, s. 263 *re* repeal provision and regulations
 Transitional, 1993, c. 26, s. 9
 Transitionals, 2001, c. 33, ss. 14 to 17
 CIF, R.S., c. 1 (4th Supp.) in force 04.02.88
 CIF, 1993, c. 26, ss. 1 to 9 in force on assent 10.06.93
 CIF, 2001, c. 33, ss. 1 to 17 and 29 to 31 in force 21.12.2001 *see* SI/2002-15
 CIF, 2003, c. 22, s. 224 in force 01.04.2005 *see* SI/2005-24
 CIF, 2006, c. 9, s. 254 in force on assent 12.12.2006; s. 179 in force 01.03.2007 *see* SI/2007-19
 CIF, 2009, c. 2, ss. 260 to 263 in force on assent 12.03.2009
Note: s. 263(1) to have its effects 12.03.2011 *see* ss. 263(1) and (2)
 CIF, 2010, c. 12, ss. 1831 to 1833 in force on assent 12.07.2010; s. 1729 comes into force on a day to be fixed by order of the Governor in Council *see* s. 1730 – Not in force

Expropriation Act — R.S., 1985, c. E-21

(*Expropriation, Loi sur l'*)

Minister of Public Works and Government Services (SI/93-138) (other than Part II); Minister named in Sch. I of Financial Administration Act (Part II)

s. 2, 1996, c. 16, par. 60(1)(h)
 s. 4, R.S., c. 20 (2nd Supp.), s. 2; 1994, c. 43, s. 84; 2002, c. 7, s. 167
 s. 4.1, added, 1996, c. 10, s. 228
 s. 10, 1994, c. 43, s. 85; 2003, c. 22, par. 225(v)(E)
 s. 30, 2003, c. 22, par. 225(v)(E)
 s. 35.1, added, 1994, c. 43, s. 86; 2002, c. 7, s. 168
 CIF, R.S., c. 20 (2nd Supp.), s. 2 proclaimed in force 09.10.86 *see* SI/86-193
 CIF, 1994, c. 43, ss. 84 to 86 in force 14.02.95 *see* SI/95-19
 CIF, 1996, c. 10, s. 228 in force 01.07.96 *see* SI/96-53
 CIF, 1996, c. 16, s. 60 in force 12.07.96 *see* SI/96-67
 CIF, 2002, c. 7, ss. 167 and 168 come into force on a day to be fixed by order of the Governor in Council *see* s. 285(3). Not in force
 CIF, 2003, c. 22, s. 225 in force 01.04.2005 *see* SI/2005-24

Extradition Act — R.S., 1985, c. E-23

(*Extradition, Loi sur l'*)

Minister of Justice and Attorney General of Canada

ACT REPEALED 1999, c. 18, s. 129, which came into force on assent (June 17, 1999). However, s. 84 of the new *Extradition Act*, 1999, c. 18, provides that the repealed Act applies to a matter respecting the extradition of a person as though it had not been repealed, if the hearing in respect of the extradition had already begun on June 17, 1999.
 Conditional amendment, 1999, c. 3, s. 91
 Transitional, 1999, c. 18, s. 84
 CIF, 1999, c. 3, s. 91 in force on assent 11.03.99
 CIF, 1999, c. 18, ss. 84 and 129 in force on assent 17.06.99

Extradition Act — 1999, c. 18

(*Extradition, Loi sur l'*)

Minister of Justice

s. 2, 2000, c. 24, s. 47; 2002, c. 7, s. 169

E

Extradition Act — 1999, c. 18 — Continued

- s. **6.1**, added, 2000, c. 24, s. 48
- s. **14**, 2000, c. 24, s. 49
- s. **18**, 2000, c. 24, s. 50
- s. **40**, 2000, c. 24, s. 51; 2001, c. 27, s. 250
- s. **47**, 2002, c. 1, s. 190
- s. **47.1**, added, 2000, c. 24, s. 52
- s. **48**, 2001, c. 27, s. 251
- s. **57**, 2002, c. 8, s. 141
- s. **66**, 2005, c. 10, par. 34(1)(*l*)
- s. **75**, 2001, c. 27, s. 252
- s. **76**, 2000, c. 24, s. 53
- s. **77**, 2002, c. 1, s. 191; 2005, c. 10, par. 34(1)(*l*)
- s. **78**, 2002, c. 1, s. 192
- s. **80**, 2002, c. 1, s. 193
- s. **83**, 2002, c. 1, s. 194
- Sch.**, SOR/2005-227
- Transitional, 1999, c. 18, ss. 84 and 85
- CIF, 1999, c. 18 in force on assent 17.06.99
- CIF, 2000, c. 24, ss. 47 to 53 in force 23.10.2000 *see* SI/2000-95
- CIF, 2001, c. 27, ss. 250 to 252 in force 28.06.2002 *see* SI/2002-97
- CIF, 2002, c. 1, ss. 190 to 194 in force 01.04.2003 *see* SI/200-91
- CIF, 2002, c. 7, s. 169 in force 01.04.2003 *see* SI/2003-48
- CIF, 2002, c. 8, s. 141 in force 02.07.2003 *see* SI/2003-109
- CIF, 2005, c. 10, s. 34 in force 04.04.2005 *see* SI/2005-29