

# 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 2020, c. 15 and Canada Gazette, Part II, Vol. 154, No. 26 (2020-12-23)

## 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 Action Plan 2013, No. 1

— 2013, c. 33

(*Plan d'action économique de 2013, Loi n° 1*)

#### Introduced by Minister of Finance

General, ss. 126 to 132 (payments), 195 to 198 (terminology), 199 (repeal) and 200 to 210 (Ridley Terminals Inc., reorganization and divestiture)  
CIF, 2013, c. 33 (assent: 26.06.2013) (*Note*: 2013, c. 34 deemed to have received royal assent before c. 33 *see* 2013, c. 33, s. 41(3));  
— ss. 1 to 15, 17 to 34, 36 to 46, 47(3), 48 to 50, 51(2), 52 to 55, 56(3), 57(2), 58(2), 59(2), 60(2), 61 to 63, 103 to 136, 143 to 145, 149, 151 to 155, 161, 162(1), 163 to 169, 172 to 210, 212, 224 to 227, 228(1) and (3), 229 to 233, in force on assent 26.06.2013;  
— (*Note*: s. 5(1) in force *but* applies to dividends paid after 2013 *see* s. 5(2));  
— (*Note*: ss. 32 to 40: *Income Tax Regulations*);  
— (*Note*: s. 199 repeals *Department of Foreign Affairs and International Trade Act*, R.S., c. E-22);  
— s. 16(1) to (6) deemed to have come into force 29.06.2012 *see* s. 16(7).  
— s. 47(1) and (2), 56(1) and (2), 57(1), 58(1), 59(1) and 60(1) deemed to have come into force 22.03.2013 *see respectively* ss. 47(3), 56(3), 57(2), 58(2), 59(2) and 60(2);  
— s. 51(1) in force 01.07.2013 *see* s. 51(2);  
— ss. 64 to 102 deemed to have come into force 01.04.2013 *see* s. 103;  
— ss. 137, 146 to 148 and 150 in force 24.04.2015 *see* SI/2015-20;  
— ss. 138 to 141 and 142(1) in force 13.03.2015 *see* SI/2015-21 [s. 138 amended before coming into force *see* 2014, c. 39, s. 188];  
— s. 142(2) repealed before coming into force *see* 2014, c. 39, s. 189;  
— Division 8 of Part 3 (ss. 156 to 160) in force 01.10.2013 *see* SI/2013-103;  
— s. 162(2) in force 06.02.2014 *see* SI/2014-7;  
— ss. 170 and 171 in force 06.02.2014 *see* SI/2014-8;  
— ss. 213 to 223 in force 30.09.2013 *see* s. 224;  
— s. 211 in force 10.06.2020 *see* SI/2020-43;  
— s. 228(2) comes into force on a day to be fixed by order of the Governor in Council *see* s. 232 – Not in force.  
*See also* various application provisions throughout

### Economic Action Plan 2013, No. 2

— 2013, c. 40

(*Plan d'action économique de 2013, Loi n° 2*)

#### Introduced by Minister of Finance

s. 60, 2017, c. 33, s. 82  
s. 249, 2014, c. 39, s. 261  
s. 250.1, added, 2014, c. 39, s. 262  
ss. 253 to 260, repealed, 2014, c. 39, s. 263; added, c. 39, s. 264  
s. 269, 2014, c. 39, s. 265  
s. 290, 2014, c. 20, s. 306  
  
s. 307, 2018, c. 24, ss. 30, c. 27, s. 435  
s. 316, 2018, c. 24, ss. 31, c. 27, s. 436  
s. 333, 2013, c. 40, s. 467(3); 2014, c. 39, s. 382  
s. 338, 2014, c. 20, s. 309  
s. 339, repealed, 2018, c. 24, s. 33  
s. 341, repealed, 2018, c. 24, s. 33  
s. 351, 2014, c. 39, s. 383  
s. 354, 2014, c. 39, s. 384  
s. 360, repealed, 2018, c. 24, s. 33  
s. 364, 2018, c. 27, s. 437  
s. 365, 2014, c. 20, s. 471  
s. 366, 2014, c. 20, s. 472  
s. 404, 2014, c. 20, s. 473  
s. 413, 2014, c. 20, s. 474  
s. 445, repealed, 2018, c. 27, s. 438  
s. 447, repealed, 2014, c. 20, s. 475  
s. 452, repealed, 2014, c. 20, s. 476  
s. 455, repealed, 2014, c. 20, s. 477  
s. 458, repealed, 2014, c. 20, s. 478  
s. 460, repealed, 2014, c. 20, s. 479  
s. 469, 2014, c. 39, s. 385  
Coordinating amendments, 2013, c. 40, ss. 120, 281, 363 and 467 to 469  
Coordinating amendments, 2017, c. 9, par. 66(b)  
  
General, 2013, c. 40, ss. 96 to 119 (regulations), 236 to 238 (terminology), 239 to 248 (Dominion Coal Blocks) and 249 to 260 (reorganization of certain Crown Corporations (Bridges))  
General, 2017, c. 33, s. 82  
Transitionals, 2013, c. 40, ss. 199, 217 to 220, 338, 339, 341, 360, 391 to 402, 415 to 424, 438, 440 and 445  
Transitional, 2014, c. 20, ss. 309, 378 and 380  
CIF, 2013, c. 40, ss. 1, 2(2), 3, 4, 5(2), 6(5) and (6), 7(2), 8(1) to (5), (7) and (8), 9(2), 10(2), 11 to 17, 18(6) and (7), 19(1) and (4), 20, 21(2), 22(1), (2), (4) and (7) to (9), 23(1), (3) and (4), 24, 25, 26(2), 27 to 29, 30(3) and (4), 31(7) to (9), 32(2), 33 to 35, 36(4), 37(2), 38, 39(2) to (4), 40 to 44, 45(2), 46, 47(3) and (6), 48 to 50, 51(1), (3) and (4), 52 to 56, 57(9) and (10), 58 to 65, 66(2), 67 to 69, 70(2), 71(2), 72, 73(2), 74(7), (8) and (17) to (20), 75(4), 76(2), 77(3), 78(2), 79, 80(2), 81(2), 82, 83(2), 84(1), (3) and (4), 85(1) and (3),

## E

## Economic Action Plan 2013, No. 2 — 2013, c. 40 — Continued

- 86(2), 87, 88, 89(1) to (4), (6) and (7), 90(2), 91, 92(2), 93(7) and (8), 94(2), 95(2), 120, 121(2), 122(2), 123(2), 124(2), 125, 126(2) and (6), 127(1) and (2), 128(1) and (2), 129, 130, 132 to 135, 137 to 175, 203 to 252, 264, 265, 269, 270 to 276, 278 to 289, 293 to 306, 307(1), 308 to 315, 316(1), 317 to 324, 337 to 339, 341, 360 to 364 and 467 to 472 in force on assent 12.12.2013 [Note: s. 469(6) (coordinating amendment) was amended by 2014, c. 39, s. 385];
- [Note: s. 137 repeals *Canada Employment Insurance Financing Board Act*, 2008, c. 28, s. 121]
- [Note: s. 282 enacts *Mackenzie Gas Project Impacts Fund Act* and its schedule];
- ss. 2(1), 6(1), (3) and (4), 7(1), 8(6), 9(1), 18(1) to (5), 19(2) and (3), 22(3), (5) and (6), 23(2) to (5), 30(1), 31(2), (3), (5) and (6), 32(1), 36(1) to (3), 37(1), 39(1), 45(1), 47(1), (2), (4) and (5), 57(2) to (8), 66(1), 73(1), 80(1), 89(5), 90(1), 92(1), 93(1) and (3) to (6), 94(1) in force 21.03.2013 *see respectively* ss. 2(2), 6(5), 7(2), 8(8), 9(2), 18(7), 19(4), 22(9), 23(4), 30(3), 31(8), 32(2), 36(4), 37(2), 39(3), 45(2), 47(6), 57(10), 66(2), 73(2), 80(2), 89(7), 90(2), 92(2), 93(7) and 94(2);
- ss. 5(1) and 10(1) in force 20.07.2011 *see respectively* ss. 5(2) and 10(2);
- s. 6(2) in force 12.12.2014, (*Technical Guide to Class 43.1 and 43.2* first published date by the Department of Natural Resources *see Canada Gazette, Part I*, Vol. 148, No. 50, p. 3011, 13.12.2014;
- ss. 21(1), 31(1) and 57(1) in force 21.12.2012 *see respectively* ss. 21(2), 31(7) and 57(9);
- s. 26(1) in force 01.03.1994 *see* s. 26(2)
- ss. 30(2) and 31(4) in force 22.03.2011 *see respectively* ss. 30(4) and 31(9);
- s. 51(2) in force 31.10.2006 *see* s. 51(4);
- ss. 70(1), 71(1), 85(2), 86(1), 121(1), 122(1) and 123(1) in force 01.01.2014 *see respectively* ss. 70(2), 71(2), 85(3), 86(2), 121(1), 122(2) and 123(2);
- ss. 74(1) to (6), (9), (10), (13), (14) and (16), 75(1) to (3), 76(1), 77(1) and (2) and 78(1) in force 23.03.2011 *see respectively* ss. 74(17), 75(4), 76(2), 77(3) and 78(2);
- ss. 74(11) and (12) in force 01.07.2011 *see* s. 74(19);
- s. 74(15) in force 01.01.2009 *see* s. 74(20);
- ss. 81(1) and 86(1) in force 24.10.2012 *see respectively* ss. 81(2) and 86(2);
- s. 83(1) in force 25.07.2012 *see* s. 83(2);
- s. 84(2) in force 05.03.2010 *see* s. 84(4);
- s. 93(2) in force 13.09.2013 *see* s. 93(8);
- s. 95(1) in force 15.12.2011 *see* s. 95(2);
- ss. 96 to 119 *see* different coming into force provisions;
- s. 124(1) in force 17.12.1990 *see* s. 124(2);
- ss. 126(1), (4), (5), (7), (8) and (10), 127(3), 128(3), 131 and 136 in force 01.04.2016 *see* s. 158(1);
- s. 126(3) in force 01.01.2017 *see* s. 158(2);
- s. 126(9) in force 01.01.2018 *see* s. 158(3);
- s. 157 in force 07.04.2013 *see* s. 158(4);
- ss. 176 to 203 (Division 5 of Part 3) in force 31.10.2014 *see* SI/2014-52;
- ss. 253 to 260 in force on assent *see* s. 269 as amended by 2014, c. 39, s. 265;
- ss. 261 and 268 in force 01.02.2015 *see* SI/2015-10;
- s. 277 in force 09.10.2014 *see* SI/2014-82;

- ss. 290 to 292 in force 01.01.2015 *see* SI/2014-99;
  - ss. 307(2) and 316(2) repealed before coming into force *see* 2018, c. 24, ss. 30 and 31; *see also* 2018, c. 27, ss. 435 and 436
  - ss. 325 to 332, 333(2) and 334 to 336 repealed before coming into force *see* 2018, c. 24, s. 32;
  - s. 333(1) repealed before coming into force *see* 2014, c. 39, s. 382;
  - ss. 340 and 342 to 359 repealed before coming into force *see* 2018, c. 24, s. 33;
  - ss. 365 to 403, 404(1) and (3), 405 to 446, 448 to 451, 453, 454, 456, 457, 459 and 461 to 466 and the provisions of any Act as they are enacted by Division 18 in force 01.11.2014 *see* SI/2014-84;
  - [Note: s. 365 enacts *Public Service Labour Relations and Employment Board Act* and was amended before coming into force *see* 2014, c. 20, s. 471];
  - [Note: ss. 366 and 413 were amended before coming into force *see respectively* 2014, c. 20, ss. 472 and 474];
  - ss. 404(2), 447, 452, 455, 458 and 460 repealed before coming into force *see respectively* 2014, c. 20, ss. 473 and 475 to 479;
  - ss. 262, 263, 266 and 267 come into force on a day or days to be fixed by order of the Governor in Council *see* s. 269 as amended by 2014, c. 39, s. 265 – Not in force.
- See also* various application provisions throughout.
- CIF, 2014, c. 20, ss. 306 and 471 to 479 in force on assent 19.06.2014; s. 309 deemed in force 12.12.2013 *see* s. 310(2).
- CIF, 2014, c. 39, ss. 261 to 265 and 382 to 384 in force on assent 16.12.2014; s. 385 deemed in force 12.12.2013.
- CIF, 2017, c. 33, s. 82 in force on assent 14.12.2017.
- CIF, 2018, c. 24, ss. 30 to 33 in force on assent 26.11.2018
- CIF, 2018, c. 27, ss. 435 to 438 come into force on a day or days to be fixed by order of the Governor in Council *see* 440(3) – Not in force

## Economic Action Plan 2014, No. 1

## — 2014, c. 20

(Plan d'action économique de 2014, Loi n° 1)

## Introduced by Minister of Finance

- s. 69, 2017, c. 20, s. 66
  - s. 102, 2018, c. 12, s. 182
  - s. 326, 2018, c. 27, s. 231
  - s. 339, 2018, c. 27, s. 232
  - s. 343, 2018, c. 27, s. 233
  - s. 344, 2018, c. 27, s. 234
  - ss. 358.1 to 358.3, added, 2014, c. 20, par. 367(88)(b)
  - s. 367, 2018, c. 27, s. 235
- Coordinating amendments, 2014, c. 20, ss. 160, 161, 237 (not applicable), 367, 481 and more
- Coordinating amendment, 2015, c. 3, s. 175
- Coordinating amendment, 2017, c. 6, s. 134
- Coordinating amendment, 2018, c. 27, ss. 240, 261 and 262
- Coordinating amendment, 2018, c. 29, ss. 78(2)

## E

## Economic Action Plan 2014, No. 1 — 2014, c. 20 — Continued

General, 2014, c. 20, ss. 102 to 107 (payments – Veterans Affairs), 178 (Dissolution of Board), 179 to 186 (Dissolution of Enterprise Cape Breton Corporation)

Transitional, 2014, c. 20, ss. 194 to 204, 250, 377 to 381 and more

CIF, 2014, c. 20, ss. 2 to 23, 24(2), 25(2), 26 to 29 and 30(2) to (4), 31, 40(2) and (4) to (9), 41, 42, 43(2), 44(2), 45, 46(2), 47, 48(2), 49(2), 50 to 58, 59(2), 60, 61, 62(2), 63(2), 64(2), 65(2), 66(2), 67(2), 68(2), 69(4) and (5), 70(2), 71(2), 72(2), 73(3) and (4), 74(2), 75, 76(1), (3) and (5), 77(2), 78(1) and (3), 79(3) and (4), 80(3) and (4), 81(3) and (4), 82, 83(2), 84(2), 85, 86(2), 87(2), 88(2), 89(2), 94, 95, 100(2), 101(2), 102 to 109, 160, 161, 163 to 167, 172 to 192, 206 to 211, 212, 214 to 216, 217(2) and (5), 218, 219, 223 to 229, 233, 237, 239(1), 240(1), 249, 254, 255, 256(1), 259, 262(1) and (2), 267 to 288, 290 to 292, 294(6), 295, 297, 299, 302 to 306, 311 to 316, 367 to 370, 375, 471 to 481 in force on assent 19.06.2014; [Note: s. 69(5) repealed see 2017, c. 20, s. 66(2)]

— Note: s. 375, enacting *New Bridge for the St. Lawrence Act*, in force on assent 19.06.2014;

— ss. 24(1) and 25(1) in force 27.11.2013 see respectively ss. 24(2) and 25(2);

— s. 30(1) in force 01.01.2015 see s. 30(3);

— ss. 40(1) and (3), 48(1) and 49(1) in force 01.01.2015 see respectively ss. 40(6), 48(2) and 49(2);

— s. 43(1) deemed in force 17.01.2014 see s. 43(2);

— ss. 44(1) and 46(1) deemed in force 23.04.1996 see respectively ss. 44(2) and 46(2);

— s. 59(1) deemed in force 21.03.2013 see s. 59(2);

— ss. 62(1), 63(1), 64(1), 65(1), 66(1), 67(1), 68(1), 69(1) and (2), 70(1), 71(1), 72(1), 73(1), 77(1), 79(1), 80(1) and 81(1) deemed in force 12.02.2014 see respectively ss. 62(2), 63(2), 64(2), 65(2), 66(2), 67(2), 68(2), 69(4), 70(2), 71(2), 72(2), 73(3), 77(2), 79(3), 80(3) and 81(3);

— s. 69(3) repealed before coming into force see 2017, c. 20, s. 66(1);

— s. 73(2) in force 12.02.2016 see s. 73(4);

— s. 74(1) in force 01.01.2015 see s. 74(2);

— ss. 76(2) and (4), 78(2), 79(2), 80(2) and 81(2) in force 01.04.2019 see respectively ss. 76(5), 78(3), 79(4), 80(4) and 81(4), as amended by 2018, c. 12, ss. 59 to 63;

— ss. 83(1), 84(1), 86(1), 88(1) and 89(1) in force 20.06.2014 see respectively ss. 83(2), 84(2), 86(2), 88(2) and 89(2);

— s. 87(1) in force 01.01.2015 see s. 87(2);

— ss. 91 and 92 deemed in force 29.11.2013 see s. 98(1);

— ss. 93, 96 and 97 in force 05.05.2014 see s. 98(2);

— Note: s. 99, enacting *Canada–United States Enhanced Tax Information Exchange Agreement Implementation Act*, in force 27.06.2014;

— ss. 100(1) and 101(1) in force 27.06.2014 see respectively ss. 100(2) and 101(2); a notice will be published in *Canada Gazette* in August;

— ss. 110 to 138 and 146 to 159 in force 11.02.2015 see SI/2015-5

[Note: the day, for the purposes of ss. 130, 133 and 135 of the *Economic Action Plan 2014, No. 1*, is fixed as 01.06.2017 see SOR/2015-13]; the application date was postponed to 01.06.2018 see SOR/2017-92;

[Note: the day, for the purposes of ss. 131, 132, 134, 136 and 137 of the *Economic Action Plan 2014, No. 1*, is fixed as 01.06.2018 see SOR/2015-14; the application date was postponed to 01.09.2018 see SOR/2017-93;

— ss. 139 to 145 in force 11.02.2015 see SI/2015-6

[Note: the day, for the purposes of s. 143 of the *Economic Action Plan 2014, No. 1*, is fixed as 01.12.2018 see SOR/2015-15]

[Note: the day, for the purposes of s. 144 of the *Economic Action Plan 2014, No. 1*, is fixed as 01.06.2019 see SOR/2015-16];

— s. 168 in force 17.08.2014 see s. 171(1);

— ss. 169 and 170 in force 01.06.2015 see SI/2015-34

— ss. 193 to 199 in force 29.08.2014 see SI/2014-72;

— ss. 200 to 204 in force 30.09.2014 see SI/2014-72;

— ss. 220 to 222 in force 15.05.2015 see SI/2015-38;

— ss. 239(2) and 240(2) in force 01.07.2015 see SI/2015-53;

— ss. 242 to 248 and 250 in force 12.10.2014 see SI/2014-79;

— s. 252 in force 15.01.2019 see s. 253 and SI/2018-39;

— ss. 256(3), 258 and 294(2) and (4) in force 17.06.2017 see SI/2016-35;

— s. 260 in force 19.06.2015 see s. 298(1);

— s. 289 in force 01.01.2015 see s. 298(2);

— ss. 300 and 301 in force 01.01.2015 see SI/2014-99;

— s. 308 repealed before coming into force see 2018, c. 24, s. 34;

— s. 309 deemed in force 12.12.2013 see s. 310(2);

— s. 310(1) repealed see 2018, c. 24, s. 35

— ss. 317 to 358 and 359 to 366 in force 17.06.2019 see SI/2018-100;

— s. 358.1 in force 05.10.2018 see SI/2018-94;

— s. 358.2 in force 18.06.2019 see SI/2018-100;

— s. 358.3 repealed before coming into force see 2017, c. 6, s. 134(9);

— s. 368, coming into force provision, was amended by 2014, c. 20, par. 367(88)(d);

— Note: s. 376 enacting *Administrative Tribunals Support Service of Canada Act*, in force 01.11.2014 see SI/2014-83;

— ss. 377 to 470 in force 01.11.2014 see SI/2014-83;

— Note: s. 483, enacting *Apprentice Loans Act*, in force 02.01.2015 see SI/2014-100;

— ss. 484 and 485 in force 02.01.2015 see SI/2014-100;

— ss. 213, 217(1), (3), (4) and (6) and 230 in force 04.02.2020 see SI/2020-14;

— s. 256(2), as amended by 2017, c. 20, s. 436, 257, 261, 262(3), 263 to 266, 293 and 296 comes into force 01.06.2020 see SI/2019-43;

— ss. 371 to 373 come into force on a day to be fixed by order of the Governor in Council see s. 374 – Not in force.

See also various application provisions throughout.

CIF, 2015, c. 3, s. 175 in force on assent 26.02.2015.

CIF, 2017, c. 6, s. 134 in force on assent 16.05.2017.

CIF, 2017, c. 20, s. 66 in force on assent 22.06.2017.

CIF, 2018, c. 12, ss. 59 to 63 in force on assent 21.06.2018; s. 182 in force 01.04.2019 see s. 185(1)

CIF, 2018, c. 24, ss. 34 and 35 in force on assent 26.11.2018

CIF, 2018, c. 27, ss. 231 to 235, 240, 261 and 262 in force on assent 13.12.2018

CIF, 2018, c. 29, s. 78, in force on assent 13.12.2018

## E

**Economic Action Plan 2014, No. 2****— 2014, c. 39***(Plan d'action économique de 2014, Loi n° 2)***Introduced by Minister of Finance**

- s. 105**, 2017, c. 26, s. 60(E)
- s. 111**, 2017, c. 26, s. 61(E)
- s. 118**, 2018, c. 27, s. 204
- s. 119**, 2018, c. 27, s. 205
- s. 125**, 2018, c. 27, s. 206
- s. 136**, 2018, c. 27, s. 207
- s. 140**, 2018, c. 27, s. 208
- Coordinating amendment, 2015, c. 3, s. 176
- Coordinating amendment, 2017, c. 6, s. 135
- Coordinating amendment, 2018, c. 27, ss. 210, 259 and 260
- General, 2014, c. 39, ss. 387 to 396 (Transfer of pension of certain employees)
- CIF, 2014, c. 39 (assent: 16.12.2014), ss. 2 to 20, 21(6), (7) and (9) to (15), s. 93(2), as enacted by s. 22(1), ss. 22(2) and (3), 23, 24, 25(1), (3) and (5) to (42), 26 to 34, 35(2), 36 to 40, 41(1) to (10) and (12) to (18), 42 to 70, 71(1) to (5), “international shipping” of s. 248(1), as enacted by 71(6), and (7) to (13), 72(1) and (3) to (7), 73, 74, 75(4), 76, 77, 92(2), (3) and (6) to (8), 93 to 96, 97(6) to (9), 98, 100(3) and (4), 101(2), 142 to 144, 171 to 182, 184 to 195, 197(3), 199 to 231, 252, 261 to 265, 270 to 277, 305, 309(2) and (3), 312 and 313(1) and (3), 315 to 317, 319 to 332, 358, 360 to 375, 379 and 382 to 384 in force on assent 16.12.2014;
- s. 21(2) deemed in force 20.08.2011 *see* s. 21(10);
- s. 21(3) deemed in force 29.03.2012 *see* s. 21(11);
- ss. 21(4) and (5), and s. 93.3, as enacted by s. 22(1) deemed in force 12.07.2013 *see respectively* ss. 21(12) and 22(3) [Note: but if conditions at s. 22(3) are met, s. 93.3, as enacted by s. 22(1) in force 01.01.2006 *see* s. 22(3)];
- s. 93.1(5) and (6), as enacted by s. 21(8), deemed in force 01.01.2010, if conditions are met, *see* s. 21(15);
- ss. 25(2) and (4) deemed in force 01.01.2014 *see* s. 25(29);
- s. 35(1) in force 02.01.2015 *see* s. 35(2) and SI/2014-100;
- s. 41(11) deemed in force 15.11.2003 *see* s. 41(17);
- definition “graduated rate estate” in s. 248(1), as enacted by s. 71(6), and 72(2) in force 31.12.2015 *see* ss. 71(12) and 72(6);
- s. 75(1) to (3) deemed in force 21.03.2013 *see* s. 75(4);
- ss. 78 to 91 amend *Income Tax Regulations*, C.R.C., c. 945;
- ss. 92(1), (4) and (5) and 97(1) to (5) deemed in force 14.12.2012 *see respectively* ss. 92(6) and 97(8);
- s. 99 amends *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations*, SOR/2001-171;
- s. 100(1) deemed in force 12.02.2014 *see* s. 100(3);
- ss. 100(2) and 101(1) deemed in force 28.02.2018 *see respectively* ss. 100(4) and 101(2) as amended by 2018, c. 12, ss. 64 and 65;
- ss. 102 to 113 in force 05.11.2018 *see* SI/2018-45 [Note: ss. 105 and 111 amended before coming into force *see respectively* 2017, c. 26, ss. 60 and 61] *but*
- [Note: s. 109 deemed never to have come into force and is repealed *see* 2015, c. 36, s. 71(4)];
- ss. 114 to 141 in force 30.10.2019 *see* SI/2019-46

- [Note: s. 118(4) deemed in force before s. 53(2) of the *Economic Action Plan 2015 Act, No. 1* *see* 2015, c. 36, s. 71(6); s. 131 deemed in force before s. 58 of the *Economic Action Plan 2015 Act, No. 1* *see* 2015, c. 36, s. 71(7); s. 136 deemed in force before s. 59 of the *Economic Action Plan 2015 Act, No. 1* *see* 2015, c. 36, s. 71(8); s. 137(1) deemed in force before s. 62(1) of the *Economic Action Plan 2015 Act, No. 1* *see* 2015, c. 36, s. 71(9); s. 139 deemed in force before s. 64 of the *Economic Action Plan 2015 Act, No. 1* *see* 2015, c. 36, s. 71(11); ss. 129, 136 and 139 deemed in force before s. 65 of the *Economic Action Plan 2015 Act, No. 1* *see* 2015, c. 36, s. 71(12)]
  - [Note: s. 112 deemed to have come into force before 2015, c. 36, ss. 48 and 49 *see* 2015, c. 36, s. 71(5)]
  - s. 145, enacting *Canadian High Arctic Research Station Act*, and ss. 146 to 148 in force 01.06.2015 *see* SI/2015-36;
  - ss. 149 and 156 in force 01.06.2015 *see* SI/2015-36;
  - ss. 150 to 155 and 157 to 170 [Note: s. 169 repeals *Canadian Polar Commission Act* (1991, c. 6)] in force 01.06.2015 *see* SI/2015-36;
  - s. 183 deemed in force 02.07.2013 *see* s. 184;
  - ss. 196, 197(1), (2) and (4) and 198 in force 30.09.2015 *see* s. 210;
  - Division 17 (ss. 232 to 248) of Part 4 in force 06.03.2018 *see* SI/2018-26;
  - Division 20 (ss. 253 to 260) of Part 4 in force 05.02.2015 *see* SI/2015-11;
  - ss. 269, 278 to 291 and 298 to 302 in force 15.01.2017 *see* SI/2015-30;
  - s. 304 in force 01.04.2015 *see* s. 305;
  - ss. 307 and 310 in force 12.06.2015 *see* SI/2015-51;
  - s. 318 deemed in force 01.04.2012 *see* s. 333;
  - ss. 334 to 357 in force 04.06.2015 *see* SI/2015-47;
  - s. 376 enacting *Extractive Sector Transparency Measures Act* (ss. 1 to 30) in force 01.06.2015 *see* SI/2015-43;
  - s. 378(1) deemed in force 30.05.2014 *see* s. 381(1);
  - ss. 378(2) and 380 in force 13.09.2015 *see* published notice in *Canada Gazette, Part I*, No. 39, 26.09.2015, p. 2323 (day on which Atomic Energy of Canada Limited sold, under par. 2141(1)(j) of the *Jobs and Economic Growth Act* (2010, c. 12), of the securities of Canadian Nuclear Laboratories Ltd.;
  - s. 385 deemed in force 12.12.2013 *see* s. 386;
  - Division 18 of the Act (s. 250) repealed before coming into force *see* 2017, c. 20, s. 440(3)(a).
  - ss. 266 to 268 and 292 to 297 come into force on a day or days to be fixed by order of the Governor in Council *see* s. 303 – Not in force;
  - ss. 306, 308, 309(1), 311 and 313(2) come into force on a day or days to be fixed by order of the Governor in Council *see* s. 314 – Not in force;
  - ss. 387 to 400 in force on 26.04.2018 (the date that is published in the *Canada Gazette* by the Treasury Board under s. 86(1) of the *Enhancing Royal Canadian Mounted Police Accountability Act* (2013, c. 18) *see* s. 401 and *Canada Gazette, Part I*, Volume 151, No. 6, p. 672 on February 11, 2017) [Note: c. 18 is in force for a large part *see* SI/2014-104.].
- See also* various application provisions throughout.  
CIF, 2015, c. 3, s. 176 in force on assent 26.02.2015.

## E

## Economic Action Plan 2014, No. 2 — 2014, c. 39 — Continued

CIF, 2017, c. 6, s. 135 in force on assent 16.05.2017 [*Note*: s. 135(11) repealed *see* 2018, c. 27, s. 209]  
 CIF, 2017, c. 26, ss. 60 and 61 in force on assent 12.12.2017.  
 CIF, 2018, c. 12, ss. 64 and 65 and 210 in force on assent 13.12.2018  
 CIF, 2018, c. 27, ss. 201 to 210, 259 and 260 in force on assent 13.12.2018

### Economic Action Plan 2015, No. 1 — 2015, c. 36

(*Plan d'action économique de 2015, Loi n° 1*)

#### Introduced by Minister of Finance

s. 89, 2017, c. 33, s. 217  
 s. 92, 2017, c. 33, s. 218  
 s. 253, 2017, c. 9, subpar. 55(1)(s)(i) and (ii); repealed, 2018, c. 24, s. 36  
 s. 254, 2017, c. 9, subpar. 55(1)(s)(iii); repealed, 2018, c. 24, s. 36  
 ss. 255 and 256, repealed, 2018, c. 24, s. 36  
 s. 257, 2017, c. 9, subpar. 55(1)(s)(iv); repealed, 2018, c. 24, s. 36  
 ss. 258 and 259, repealed, 2018, c. 24, s. 36  
 s. 260, 2017, c. 9, subpar. 55(1)(s)(v); repealed, 2018, c. 24, s. 36  
 s. 261, repealed, 2018, c. 24, s. 36  
 s. 262, 2017, c. 9, subpar. 55(1)(s)(vi); repealed, 2018, c. 24, s. 36  
 ss. 263 to 266, repealed, 2018, c. 24, s. 36  
 s. 267, 2017, c. 9, subpar. 55(1)(s)(vii); repealed, 2018, c. 24, s. 36  
 s. 268, 2017, c. 9, subpar. 55(1)(s)(viii); repealed, 2018, c. 24, s. 36  
 s. 269, repealed, 2018, c. 24, s. 36  
 s. 270, 2017, c. 9, subpar. 55(1)(s)(ix); repealed, 2018, c. 24, s. 36  
 s. 271, 2017, c. 9, subpar. 55(1)(s)(ix); repealed, 2018, c. 24, s. 36  
 ss. 272 and 273, repealed, 2018, c. 24, s. 36  
 Coordinating amendments, 2015, c. 36, ss. 70, 71 and 228  
 Coordinating amendments, 2018, c. 27, ss. 211, 239, 260 and 263  
 General, 2015, c. 36, ss. 253 to 273 (sick leave and disability programs)  
 Terminology, 2017, c. 9, par. 55(1)(s)  
 CIF, 2015, c. 36, ss. 2 to 19, 29 to 34, 41 to 43, 70 to 72, 80 to 82, 86, 93 to 167, 176, 205, 228, 230 to 273 in force on assent 23.06.2015 [*Note*: s. 158 repealed by 2016, c. 7, s. 230];  
 — ss. 20 to 28 (*Regulations*) in force on assent 23.06.2015;  
 — ss. 35 to 39 and 206 to 227 in force 01.07.2015 *see respectively* ss. 40 and 229  
 — [*Note*: s. 41 enacts the *Federal Balanced Budget Act*; (this Act was repealed and deemed never to have come into force *see* 2016, c. 7, s. 79)];  
 — [*Note*: s. 42 enacts the *Prevention of Terrorist Travel Act*];  
 — ss. 44 to 49 in force 05.11.2018 *see* SI/2018-45;

— ss. 54 and 66 in force 24.06.2016 *see* s. 72(5);  
 — ss. 63 and 68 in force 05.11.2018 *see* SI/2018-49;  
 — ss. 67 and 69(2) in force 17.06.2019 *see* SI/2018-100 and s. 72(3);  
 — s. 69(1) in force 17.06.2019 *see* s. 72(6) and SI/2018-100;  
 — ss. 73 to 79 in force 03.01.2016 *see* s. 80;  
 — ss. 83 to 85 in force 18.05.2017 *see* SI/2017-27;  
 — s. 87 in force 14.09.2015 *see* SI/2015-78;  
 — ss. 168, 170, 171(2) and 174 in force 31.07.2018 *see* SI/2018-47;  
 — ss. 169(1), 171(1) and (3), 172, 173 and 175 in force 18.10.2017 *see* SI/2017-58;  
 — ss. 177 to 204 in force 01.04.2016 *see* SI/2016-14.  
 — ss. 50 to 53, 56 to 62, 64, and 65 in force 30.10.2019 *see* SI/2019-46;  
 — s. 55 repealed before coming into force *see* s. 136(3) of the *Canada European Union Comprehensive Economic and Trade Agreement Implementation Act* (S.C. 2017, c. 6) and SI/2017-47;  
 (Note: s. 53(2) deemed in force after s. 118(4) of the *Economic Action Plan 2014 Act, No. 2* *see* 2015, c. 36, s. 71(6); s. 58 deemed in force after s. 131 of the *Economic Action Plan 2014 Act, No. 2* *see* 2015, c. 36, s. 71(7); s. 59 deemed in force after s. 136 of the *Economic Action Plan 2014 Act, No. 2* *see* 2015, c. 36, s. 71(8); s. 62(1) deemed in force after s. 137(1) of the *Economic Action Plan 2014 Act, No. 2* *see* 2015, c. 36, s. 71(9); s. 64 deemed in force after s. 139 of the *Economic Action Plan 2014 Act, No. 2* *see* 2015, c. 36, s. 71(11); s. 65 deemed in force after ss. 129, 136 and 139 of the *Economic Action Plan 2014 Act, No. 2* *see* 2015, c. 36, s. 71(12))  
 — ss. 88 to 92 in force 01.09.2020 *see* SI/2020-49;  
 — s. 169(2) comes into force on a day to be fixed by order of the Governor in Council *see* s. 176(2) — Not in force.  
*See also* various application provisions throughout.  
 CIF, 2016, c. 7, s. 79 in force on assent 22.06.2016; s. 230 in force 03.07.2016 *see* SI/2016-42.  
 CIF, 2017, c. 9, par. 55(1)(s) in force on assent 19.06.2017  
 CIF, 2017, c. 33, ss. 217 and 218 in force on assent 12.12.2017  
 CIF, 2018, c. 24, s. 36 in force on assent 26.11.2018  
 CIF, 2018, c. 27, ss. 211, 239 and 260 in force on assent 13.12.2018

### 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. 11, 2015, c. 3, s. 77(E)  
 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  
 CIF, 2015, c. 3, s. 77 in force on assent 26.02.2015.

## E

**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. 2 to 15, 18 to 23, 47 to 57 and 62 to 67 in force on assent, 15.12.2009;

— s. 24(1) deemed to have come into force 12.03.2009 *see* s. 24(2)— ss. 25 to 29, 32(1) and 35 to 40 in force 01.01.2012 *see* SI/2010-57;— ss. 30, 31, 32(2), 33, 34, 41 and 42 in force 01.09.2010 *see* SI/2010-57;— ss. 44 and 45(2) in force 31.12.2011 *see* SI/2011-116— s. 45(1) deemed to have come into force 01.04.1998 *see* s. 46;— ss. 58 to 60 in force 01.04.2011 *see* s. 61*See also* various application provisions throughout**Eeyou Marine Region Land Claims Agreement Act — 2011, c. 20***(Accord sur les revendications territoriales concernant la région marine d'Eeyou, Loi sur l')***Introduced by Minister of Aboriginal Affairs and Northern Development**

General, 2011, c. 20, s. 14 (report)

CIF, 2011, c. 20 in force 15.02.2012 *see* SI/2012-5**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

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

CIF, 2010, c. 23 (assent: 15.12.2010), ss. 1 to 7, 9 to 46, 52 to 54 and 56 to 67 in force 01.07.2014 *see* SI/2013-127;—s. 8 in force 15.01.2015 *see* SI/2013-127—ss. 47 to 51 and 55 in force 01.07.2017 *see* SI/2013-127 *but see* SI/2017-31 amending SI/2013-127 by repealing par. (c) and delaying the coming-into-force date of sections 47 to 51 and 55; repealing the coming into force of the Private Right of Action dispositions of *Canada's Anti-Spam Law* – Not in force;—s. 68 comes into force on a day 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

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; s. 15 repealed before coming into force 31.12.2011 *see* 2008, c. 20, s. 3

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)***President of the Queen's Privy Council for Canada (SI/2019-118)**

s. 2, R.S., c. 6 (2nd Supp.), s. 1; 1993, c. 28, s. 78 (Sch. III, item 45); 1998, c. 15, s. 25; 2015, c. 3, s. 78(E); 2018, c. 31, s. 392

s. 3, 2001, c. 21, s. 27; 2011, c. 26, s. 3

s. 4, 2015, c. 3, par. 80(a)(E)

s. 5, 1993, c. 28, s. 78 (Sch. III, item 45.1); 1998, c. 15, s. 25; 2015, c. 3, par. 80(b)(E)

s. 9, 2015, c. 3, par. 80(c)(E)

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

s. 12.1, added, 2011, c. 26, s. 4

s. 13, 1994, c. 41, s. 38(1)(a); 2011, c. 26, s. 5; 2015, c. 3, s. 79 and par. 80(d)(E)

s. 14, 2011, c. 26, s. 6

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); 2011, c. 26, s. 7

## E

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

s. 19, R.S., c. 6 (2nd Supp.), s. 3; R.S., c. 1 (4th Supp.), s. 45 (Sch. III, item 9(2))(F); 2011, c. 26, s. 8

s. 20, R.S., c. 6 (2nd Supp.), s. 4; 2011, c. 26, s. 9; 2015, c. 3, par. 80(e)(E)

s. 20.1, added, 2011, c. 26, s. 9

s. 21, R.S., c. 6 (2nd Supp.), s. 5; 2011, c. 26, s. 10

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; 2011, c. 26, s. 11; 2014, c. 12, s. 147

s. 28, 1994, c. 41, s. 38(1)(a); 2011, c. 26, s. 12

s. 28.1, added, 2014, c. 12, s. 136

s. 30, 1993, c. 28, s. 78 (Sch. III, item 45.3); 1998, c. 15, s. 25; 2014, c. 2, s. 8, c. 19, s. 32

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

General, 1986, c. 8, s. 8

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

General, Electoral Districts, proposals for the provinces:

Alberta, *Canada Gazette*, Part I, Supplement, 14.07.2012; 2014, c. 19, ss. 26 to 29

British Columbia, *Canada Gazette*, Part I, Supplement, 04.08.2012; 2014, c. 19, ss. 30 and 31

Manitoba, *Canada Gazette*, Part I, Supplement, 08.09.2012

New Brunswick, *Canada Gazette*, Part I, Supplement, 21.07.2012

Nova Scotia, *Canada Gazette*, Part I, Supplement, 04.08.2012

Ontario, *Canada Gazette*, Part I, Supplement, 08.09.2012; 2014, c. 19, ss. 15 to 24

Prince Edward Island, *Canada Gazette*, Part I, Supplement, 08.09.2012

Quebec, *Canada Gazette*, Part I, Supplement, 04.08.2012; 2014, c. 19, ss. 2 to 14

Saskatchewan, *Canada Gazette*, Part I, Supplement, 11.08.2012; 2014, c. 19, s. 25

General, Report of the Commission for the province of Ontario, *Canada Gazette*, Part I, Extra, Vol. 147, No. 4, 30.09.2013

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

Transitionals, 2011, c. 26, ss. 14 to 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

CIF, 2011, c. 26, ss. 3 to 12 and 14 to 22 in force on assent 16.12.2011

CIF, SI/2013-102, signed 01.10.2013, (order in Council P.C. 2013-963 of 27.09.2013), Proclamation declaring the representation order to be in force, effective 02.08.2015 *see* SI/2015-75

CIF, 2014, c. 2 (assent: 25.03.2014), s. 8 in force 01.04.2014 *see* SI/2014-34.

CIF, 2014, c. 12, s. 136 in force on assent 19.06.2014 *see* s. 158(1);

— s. 147 in force 19.12.2014, unless, before, the Chief Electoral Officer publishes a notice in the *Canada Gazette*, in which case they come into force on the day on which the notice is published *see* s. 158(3).

CIF, 2014, c. 19, ss. 1 to 32 in force on assent 19.06.2014.

CIF, 2015, c. 3, ss. 78 to 80 in force on assent 26.02.2015.

CIF, 2018, c.31, s. 392 in force 19.01.2019, *see Canada Gazette* Part I, Vol. 153, No. 3 pages 176 and 177

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

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

### President of the Queen's Privy Council for Canada (SI/2019-119)

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

CIF, SI/2013-102, the representation order declared in force by proclamation of 01.10.2013

### 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—Limouilou, 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

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

## E

## Electoral districts — SI/2003-154 — Continued

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 (assent date 24.02.2005),  
 — s. 4(1) states that subject to s. 4(2), ss. 1 and 2 in force 29.11.2005 (in 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 but see notice of the Chief electoral Officer published in *Canada Gazette, Part I*, Vol. 139, No. 19, p. 1532 and Extra Vol. 139, No. 4, on 02.05.2005.  
 — 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 02.05.2005  
 CIF, 2014, c. 19, ss. 2 to 31 in force on assent 19.06.2014.

## Electoral districts — SI/2013-102

(*Circonscriptions électorales*)

SI/2013-102, *Canada Gazette, Part II*, Extra Vol. 147, No. 2, 05.10.2013  
 Blainville *formerly* Thérèse-De-Blainville, 2014, c. 19, s. 2  
 Boucher—Les Patriotes—Verchères *formerly* Pierre-Boucher—Les Patriotes—Verchères, 2014, c. 19, s. 3  
 Brant *formerly* Brantford, 2014, c. 19, s. 15  
 Centre-du-Bas-Saint-Laurent *formerly* Rimouski-Neigette—Témiscouata—Les Basques, 2014, c. 19, s. 4  
 Charlevoix—Montmorency *formerly* Beauport—Côte-de-Beaupré—Île d'Orléans—Charlevoix, 2014, c. 19, s. 5  
 Chicoutimi *formerly* Chicoutimi—Le Fjord, 2014, c. 19, s. 6  
 Dorval—Lachine *formerly* Dorval—Lachine—LaSalle, 2014, c. 19, s. 7

Grande Prairie *formerly* Grande Prairie—Mackenzie, 2014, c. 19, s. 26  
 Humboldt—Warman—Martensville—Rosetown *formerly* Carlton Trail—Eagle Creek, 2014, c. 19, s. 25  
 Lanark—Frontenac *formerly* Lanark—Frontenac—Kingston, 2014, c. 19, s. 16  
 LaSalle—Verdun *formerly* LaSalle—Émard—Verdun, 2014, c. 19, s. 8  
 Leeds—Grenville *formerly* Leeds—Grenville—Thousand Islands and Rideau Lakes, 2014, c. 19, s. 17  
 LeMoyné *formerly* Longueuil—Charles-LeMoyné, 2014, c. 19, s. 9  
 Longueuil *formerly* Longueuil—Saint-Hubert, 2014, c. 19, s. 10  
 Medicine Hat *formerly* Medicine Hat—Cardston—Warner, 2014, c. 19, s. 27  
 Mississauga—Cooksville *formerly* Mississauga East—Cooksville, 2014, c. 19, s. 18  
 Mont-Royal *formerly* Mount Royal, 2014, c. 19, s. 11  
 Northumberland—Pine Ridge *formerly* Northumberland—Peterborough South, 2014, c. 19, s. 19  
 Ottawa—Orléans *formerly* Orléans, 2014, c. 19, s. 20  
 Peterborough *formerly* Peterborough—Kawartha, 2014, c. 19, s. 21  
 Red Deer—Wolf Creek *formerly* Reed Deer—Lacombe, 2014, c. 19, s. 28  
 RideauCarleton *formerly* Carleton, 2014, c. 19, s. 22  
 Saanich—Esquimalt—Juan de Fuca *formerly* Esquimalt—Saanich—Sooke, 2014, c. 19, s. 30  
 Sainte-Rose *formerly* Marc-Aurèle-Fortin, 2014, c. 19, s. 12  
 Soulanges—Vaudreuil *formerly* Soulanges—Vaudreuil, 2014, c. 19, s. 13  
 Sturgeon River *formerly* Sturgeon River—Parkland, 2014, c. 19, s. 29  
 St-Paul's *formerly* Toronto—St-Paul's, 2014, c. 19, s. 23  
 Vancouver Island North—Comox—Powell River *formerly* North Island—Powell River, 2014, c. 19, s. 31  
 Ville-Marie *formerly* Ville-Marie—Le Sud-Ouest—Île-des-Sœurs, 2014, c. 19, s. 14  
 York West *formerly* Humber River—Black Creek, 2014, c. 19, s. 24  
 CIF, SI/2013-102, signed 01.10.2013, (order in Council P.C. 2013-963 of 27.09.2013), Proclamation declaring the representation order to be in force, effective 02.08.2015 *see* SI/2015-75.  
 CIF, 2014, c. 19, ss. 1 to 31 in force on assent 19.06.2014.

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

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

## Minister of Industry

**Long title**, 2011, c. 3, s. 2

**s. 2**, 1992, c. 1, s. 145 (Sch. VIII, item 11)(F); 1995, c. 1, s. 62(1)(i); 2011, c. 3, s. 3

**s. 10**, 2011, c. 21, s. 122

**s. 16**, 2011, c. 3, s. 4



## E

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

s. 26, R.S., c. 31 (1st Supp.), s. 7; 2011, c. 3, s. 5; 2011, c. 21, s. 123(E); 2015, c. 3, s. 81(E)  
 s. 28, 2001, c. 34, s. 39  
 s. 28.1, added, 2019, c. 29, s. 162  
 s. 29.1, added, 2011, c. 3, s. 6  
 s. 29.11, added, 2011, c. 3, s. 6  
 s. 29.12, added, 2011, c. 3, s. 6  
 s. 29.13, added, 2011, c. 3, s. 6  
 s. 29.14, added, 2011, c. 3, s. 6  
 s. 29.15, added, 2011, c. 3, s. 6  
 s. 29.16, added, 2011, c. 3, s. 6  
 s. 29.17, added, 2011, c. 3, s. 6  
 s. 29.18, added, 2011, c. 3, s. 6  
 s. 29.19, added, 2011, c. 3, s. 6  
 s. 29.2, added, 2011, c. 3, s. 6  
 s. 29.21, added, 2011, c. 3, s. 6  
 s. 29.22, added, 2011, c. 3, s. 6  
 s. 29.23, added, 2011, c. 3, s. 6  
 s. 29.24, added, 2011, c. 3, s. 6  
 s. 29.25, added, 2011, c. 3, s. 6  
 s. 29.26, added, 2011, c. 3, s. 6  
 s. 29.27, added, 2011, c. 3, s. 6  
 s. 29.28, added, 2011, c. 3, s. 6  
 s. 29.29, added, 2011, c. 3, s. 6  
 s. 31, 2011, c. 21, s. 124  
 s. 32, 2011, c. 3, s. 7  
 s. 33, 2011, c. 3, s. 8  
 s. 34, 2011, c. 3, s. 9  
 s. 35, 2011, c. 21, s. 125(E)  
 s. 35.1, added, 2011, c. 3, s. 10  
 s. 36, 2011, c. 21, s. 126(E)  
 General, 1995, c. 1, s. 62(3)  
 General, 2011, c. 3, s. 29.1 (report)  
 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  
 CIF, 2011, c. 3 (assent: 23.03.2011), ss. 1 to 10 and 29.1 in force 01.08.2014 *see* SI/2014-46.  
 CIF, 2011, c. 21, ss. 122 to 126 in force on assent 29.11.2011  
 CIF, 2015, c. 3, s. 81 in force on assent 26.02.2015.

**Eliminating Entitlements for Prisoners Act (see  
 Old Age Security Act) — 2010, c. 22**

*(Droit des prisonniers à certaines prestations, Loi supprimant le)*

**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 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

**Employment Equity Act — 1995, c. 44**

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

**Minister of Labour (SI/96-94)**

s. 2, 2017, c. 26, par. 19(a)(E)  
 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); 2017, c. 26, par. 19(b)(E)  
 s. 4, 2001, c. 34, s. 40(F); 2003, c. 22, ss. 163 and 236  
 s. 6, 2003, c. 22, s. 237  
 s. 7, 2017, c. 26, par. 19(c)(E)  
 s. 8, 2003, c. 22, s. 164  
 s. 9, 2017, c. 26, par. 19(d)(E)  
 s. 18, 2017, c. 26, par. 19(e)(E); 2019, c. 29, s. 127  
 s. 21, 2003, c. 22, s. 165  
 s. 25, 2017, c. 26, par. 19(f)(E)  
 s. 27, 1998, c. 9, s. 38  
 s. 28, 1998, c. 9, s. 39; 2014, c. 20, s. 463; 2017, c. 26, s. 18  
 s. 30, 2002, c. 8, par. 182(1)(n)  
 s. 33, 2003, c. 22, s. 238  
 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. 42, 2012, c. 19, s. 602  
 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

## E

## Employment Equity Act — 1995, c. 44 — Continued

CIF, 2012, c. 19, s. 602 in force on assent 29.06.2012  
 CIF, 2014, c. 20 (assent: 19.06.2014), s. 463 in force 01.11.2014 *see* SI/2014-83.  
 CIF, 2017, c. 26, ss. 18 and 19 in force on assent 12.12.2017.  
 CIF, 2019, c. 29 (assent: 21.06.2019), s. 127 (Division 3) in force 01.01.2021 *see* SI/2020-72

## Employment Insurance Act — 1996, c. 23

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

Minister of Employment and Social Development (2013, c. 40, s. 220) *except* in Parts IV and VII (2005, c. 34, s. 80) (*see also* SI/2018-65); Minister of National Revenue (Parts IV and 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; 2012, c. 19, s. 240; 2013, c. 40, par. 238(1)(d); 2016, c. 7, s. 207; 2017, c. 20, s. 229
- s. 3, 2001, c. 5, s. 2; 2008, c. 28, s. 124
- s. 4, 2001, c. 5, s. 3; 2012, c. 19, s. 603, c. 31, s. 433; 2013, c. 40, s. 125
- s. 6, 2000, c. 14, s. 2; 2016, c. 7, s. 208, c. 12, s. 101
- s. 7, 1999, c. 31, s. 75(E); 2001, c. 5, s. 4; 2009, c. 33, s. 3; 2016, c. 7, s. 209
- s. 7.1, 2009, c. 33, s. 4; 2016, c. 7, s. 210
- s. 8, 2013, c. 35, s. 1
- 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; 2012, c. 27, s. 13; 2013, c. 35, s. 2; 2016, c. 7, s. 211; 2017, c. 20, s. 230
- 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; 2012, c. 27, s. 14; 2015, c. 36, s. 74; 2016, c. 7, s. 212; 2017, c. 20, s. 231; 2018, c. 27, s. 303
- s. 13, 2016, c. 7, s. 213
- s. 13.1, added, 2018, c. 12, s. 284
- s. 14, 2012, c. 19, s. 604; 2017, c. 20, s. 232
- s. 15, repealed, 2001, c. 5, s. 5
- s. 16, 2016, c. 12, par. 86(a)
- s. 17, 2001, c. 5, s. 6
- s. 18, 2012, c. 27, s. 15; 2014, c. 20, s. 247; 2017, c. 20, s. 233
- s. 19, 2018, c. 12, s. 285
- s. 21, 2012, c. 27, s. 16; 2018, c. 12, s. 286
- s. 22, 2016, c. 7, s. 214; 2017, c. 20, s. 234; 2018, c. 12, s. 287
- 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; 2012, c. 27, s. 17; 2015, c. 36, s. 159; 2017, c. 20, ss. 235 and 257(2); 2018, c. 27, s. 304
- s. 23.1, added, 2003, c. 15, s. 19; 2009, c. 33, s. 8; 2015, c. 36, s. 75; 2017, c. 20, s. 236
- s. 23.2, added, 2012, c. 27, s. 18; 2017, c. 20, s. 237
- s. 23.2, added, 2017, c. 20, s. 238
- s. 24, 2012, c. 19, s. 241
- s. 25, 1997, c. 26, s. 88; 1999, c. 31, s. 76(F); 2012, c. 19, s. 242
- s. 26, 1997, c. 26, s. 89
- s. 27, 2001, c. 34, s. 41(E); 2012, c. 19, s. 605; 2016, c. 12, s. 102
- 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); 2012, c. 19, s. 606
- s. 46.01, added, 2012, c. 19, s. 607
- s. 46.1, 1999, c. 31, s. 77(F); 2004, c. 25, ss. 133(E) and s. 197
- s. 50, 2015, c. 36, s. 76; 2017, c. 20, s. 239
- s. 52, 2012, c. 19, s. 243
- s. 54, 2000, c. 12, s. 109; 2003, c. 15, s. 20; 2009, c. 33, s. 9; 2012, c. 19, s. 608, c. 27, s. 19; 2016, c. 7, s. 215; 2017, c. 20, s. 240
- s. 58, 2015, c. 36, s. 153; 2016, c. 7, s. 216; 2017, c. 20, s. 306
- s. 60, 2017, c. 20, s. 307
- s. 61, 2001, c. 4, s. 75(E)
- s. 63, 2015, c. 36, s. 154; 2016, c. 7, s. 217; 2017, c. 20, s. 308
- s. 63.1, added, 2015, c. 36, s. 155; 2016, c. 7, s. 218; repealed, 2017, c. 20, s. 309
- s. 64, 2012, c. 19, s. 244
- 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; 2012, c. 31, s. 434; 2013, c. 40, subpar. 236(1)(c)(i)
- 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); 2012, c. 19, s. 609, c. 31, s. 435; 2013, c. 40, s. 126
- 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); 2012, c. 19, s. 610, c. 31, ss. 436, 450, 462(3) and (2); 2013, c. 40, s. 127
- 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); 2012, c. 19, s. 611, c. 31, s. 437; 2013, c. 40, s. 128
- s. 66.3, added, 2004, c. 22, s. 25; 2005, c. 30, s. 126; 2008, c. 28, s. 127; 2012, c. 19, s. 612, c. 31, s. 438; 2013, c. 40, s. 129
- s. 66.31, added, 2012, c. 31, s. 438(1), repealed, c. 31, s. 438(2); 2013, c. 40, ss. 130 and 131
- s. 66.32, added, 2013, c. 40, s. 131
- s. 66.4, added, 2005, c. 30, s. 126; 2008, c. 28, s. 127; 2012, c. 31, s. 438; 2013, c. 40, s. 131
- s. 66.5, added, 2005, c. 30, s. 126; 2008, c. 28, s. 127; 2012, c. 31, s. 438; 2013, c. 40, s. 131, repealed, s. 132
- s. 66.6, added, 2005, c. 30, s. 126; 2012, c. 31, s. 438; 2013, c. 40, s. 131; 2017, c. 20, par. 454(1)(d)
- s. 67, 2001, c. 5, s. 10; 2003, c. 15, s. 21; 2004, c. 22, s. 26; 2005, c. 30, s. 126; 2013, c. 40, ss. 131 and 133
- s. 69, 1999, c. 17, par. 135(a); 2003, c. 15, s. 22; 2005, c. 38, par. 138(g); 2009, c. 33, s. 10; 2012, c. 27, s. 20; 2017, c. 20, s. 241
- s. 70.1, added, 2008, c. 28, s. 128; repealed, 2012, c. 19, s. 613
- 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

## E

## Employment Insurance Act — 1996, c. 23 — Continued

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); 2012, c. 19, ss. 245 and 307, c. 31, ss. 439 and 462(4)(E); 2013, c. 40, subpar. 236(1)(c)(ii); 2015, c. 36, s. 156

s. 77.1, added, 2008, c. 28, s. 130; 2010, c. 12, s. 2205; 2012, c. 19, s. 614, c. 31, s. 440; 2013, c. 40, s. 134

s. 78, 2010, c. 12, par. 2194(g); 2015, c. 36, s. 157

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. 82.01, added, 2019, c. 29, s. 50

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)

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. 90.1, added, 2012, c. 19, s. 246

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; 2011, c. 24, s. 160; 2012, c. 19, s. 615, c. 31, s. 307; 2013, c. 40, s. 135; 2014, c. 39, s. 225; 2019, c. 29, s. 51

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. 111, 2012, c. 19, s. 247

s. 112, 1998, c. 19, s. 270; 1999, c. 31, s. 81(F); 2002, c. 8, s. 135; 2012, c. 19, s. 247

s. 112.1, added, 2014, c. 39, s. 226

s. 113, 2012, c. 19, s. 247; 2013, c. 40, subpar. 236(1)(c)(iii)

s. 114, 2012, c. 19, s. 247; 2013, c. 40, subpar. 236(1)(c)(iv)

s. 115, 2012, c. 19, s. 247

s. 116, repealed, 2012, c. 19, s. 247

s. 117, repealed, 2012, c. 19, s. 247

s. 118, 2002, c. 8, par. 182(1)(o); repealed, 2012, c. 19, s. 247

s. 119, repealed, 2012, c. 19, s. 247

s. 120, repealed, 2012, c. 19, s. 247

s. 121, repealed, 2012, c. 19, s. 247

s. 122, 1999, c. 17, s. 135(h); 2005, c. 38, par. 138(g); repealed, 2012, c. 19, s. 247

s. 123, repealed, 2012, c. 19, s. 247

s. 125, repealed, 2012, c. 19, s. 248

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. 129, repealed, 2012, c. 19, s. 249

s. 131, 1999, c. 17, par. 135(i); 2005, c. 38, par. 138(g)

s. 132, 2002, c. 8, par. 182(1)(o)

s. 133, repealed, 2015, c. 13, s. 54

s. 138, 2012, c. 19, s. 308

s. 139, 2012, c. 19, s. 308

s. 140, 2012, c. 19, s. 308

s. 141, repealed, 2012, c. 19, s. 308

s. 143, repealed, 2012, c. 19, s. 250

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; 2016, c. 7, s. 219; 2017, c. 20, s. 242

s. 152.02, added, 2009, c. 33, s. 16

s. 152.03, added, 2009, c. 33, s. 16; 2012, c. 27, s. 21; 2014, c. 20, s. 248; 2017, c. 20, s. 243; 2018, c. 12, s. 288

s. 152.04, added, 2009, c. 33, s. 16; 2017, c. 20, s. 244; 2018, c. 12, s. 289

s. 152.05, added, 2009, c. 33, s. 16; 2012, c. 27, s. 22; 2017, c. 20, ss. 245 and 258(2); 2018, c. 27, s. 305

s. 152.06, added, 2009, c. 33, s. 16; 2015, c. 36, s. 77; 2017, c. 20, s. 246

s. 152.061, added, 2012, c. 27, s. 23; 2017, c. 20, s. 247

s. 152.062, added, 2017, c. 20, s. 248

s. 152.07, added, 2009, c. 33, s. 16; 2016, c. 7, s. 220

s. 152.08, added, 2009, c. 33, s. 16

s. 152.09, added, 2009, c. 33, s. 16; 2014, c. 20, s. 249; 2017, c. 20, s. 249

s. 152.1, added, 2009, c. 33, s. 16

s. 152.11, added, 2009, c. 33, s. 16; 2012, c. 27, s. 24; 2013, c. 35, s. 3; 2017, c. 20, s. 250

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; 2012, c. 27, s. 25; 2015, c. 36, s. 78; 2017, c. 20, s. 251; 2018, c. 27, s. 306

s. 152.15, added, 2009, c. 33, s. 16; 2016, c. 7, s. 221

s. 152.151, added, 2018, c. 12, s. 290

s. 152.16, added, 2009, c. 33, s. 16; 2017, c. 20, s. 252

s. 152.17, added, 2009, c. 33, s. 16; 2016, c. 12, par. 86(b)

s. 152.18, added, 2009, c. 33, s. 16; 2018, c. 12, s. 291

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; 2013, c. 40, s. 136

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

**PART VIII.3**, added, 2020, c. 5, s. 57

s. 153.3, added, 2020, c. 5, s. 57

## E

## Employment Insurance Act — 1996, c. 23 — Continued

- s. 153.4, added, 2020, c. 5, s. 57
- PART VIII.4**, added SOR/2020-61
- s. 153.5, added, SOR/2020-61; SOR/2020-88, s. 1; SOR/2020-89, s. 1; SOR/2020-95, s. 1; SOR/2020-169, s. 1; SOR/2020-188, s. 1
- s. 153.6, added, SOR/2020-61; SOR/2020-88, s. 2; DORS/2020-89, s. 2; SOR/2020-169, s. 2; SOR/2020-188, s. 2
- s. 153.7, added, SOR/2020-61; SOR/2020-169, s. 3
- s. 153.8, added, SOR/2020-61; SOR/2020-169, s. 4; SOR/2020-188, s. 3
- s. 153.9, added SOR/2020-61; SOR/2020-88, s. 3; SOR/2020-89, s. 3; SOR/2020-95, s. 2; SOR/2020-173, s. 1
- s. 153.10, added SOR/2020-61; SOR/2020-88, s. 4
- s. 153.11, added, SOR/2020-61, s. 1; SOR/2020-141, s. 1; SOR/2020-173, s. 2; SOR/2020-188, s. 4
- s. 153.111, added, SOR/2020-208, s. 1
- s. 153.12, added, SOR/2020-61, s. 1
- s. 153.121, added, SOR/2020-173, s. 3
- s. 153.13, added, SOR/2020-61, s. 1
- s. 153.1301 to 153.1306, added, SOR/2020-169, s. 5
- s. 153.1307, added, SOR/2020-169, s. 5; SOR/2020-173, s. 4
- s. 153.108 to 153.1310, added, SOR/2020-169, s. 5
- s. 153.13091, added, SOR/2020-188, s. 5
- s. 153.14, added, SOR/2020-141, s. 2; SOR/2020-169, s. 6; SOR/2020-173, s. 5; SOR/2020-188, s. 6; SOR/2020-208, s. 2
- Part VIII.5**, added, SOR/2020-173, s. 6; SOR/2020-187, s. 1
- s. 153.15, added, SOR/2020-173, s. 6; SOR/2020-187, s. 1
- s. 153.16, added, SOR/2020-173, s. 6; SOR/2020-187, s. 1
- s. 153.161, added, SOR/2020-208, s. 3
- s. 153.17, added, SOR/2020-173, s. 6; SOR/2020-187, s. 1
- s. 153.171 et 153.172, added, SOR/2020-208, s. 4
- s. 153.18, added, SOR/2020-173, s. 6; SOR/2020-187, ss. 1, 2
- s. 153.19, added, SOR/2020-173, s. 6;
- s. 153.191, added, SOR/2020-173, s. 6; SOR/2020-187, s. 1; SOR/2020-208, s. 5
- s. 153.192, added, SOR/2020-173, s. 6; SOR/2020-187, ss. 1, 3; SOR/2020-208, s. 6
- s. 153.1921 to 153.1925, added, SOR/2020-208, s. 7
- s. 153.193, added, SOR/2020-173, s. 6; SOR/2020-187, ss. 1, 4(1) and (2)
- s. 153.194 to 153.196, added, SOR/2020-187, s. 1
- 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; 2016, c. 7, ss. 222 and 223
- Sch. III**, added, 2016, c. 7, s. 224; repealed, 2017, c. 20, s. 310
- Sch. IV**, added, 2017, c. 20, s. 253
- 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
- Coordinating amendments, 2012, c. 31, s. 462
- Coordinating amendments, 2017, c. 20, ss. 257 and 258
- Coordinating amendment, 2018, c. 27, ss. 308 and 309
- 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)
- General, 2016, c. 7, ss. 228 and 229 (regulations)
- General, 2020, c. 5, s. 58; repealed, 2020, c. 5, s. 59 (application *re* medical certificates)
- 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
- Transitional, 2009, c. 33, s. 18 to 20
- Transitional, 2010, c. 12, ss. 2195 to 2200
- Transitional, 2012, c. 19, ss. 251, 263 to 270 and 616
- Transitional, 2012, c. 27, ss. 32 and 33
- Transitional, 2013, c. 35, s. 4
- Transitional, 2014, c. 20, s. 250
- Transitional, 2015, c. 36, ss. 79 and 158
- Transitional, 2016, c. 7, ss. 225 to 227 (application)
- Transitional, 2017, c. 20, ss. 254 to 256 (application)
- Transitionals, 2018, c. 12, s. 292 to 295
- Transitional, 2018, c. 27, s. 307 (birth or placement for adoption)
- Transition provision, 2020, c. 5, s. 60 (*re* s. 58 application provision)
- CIF, 1996, c. 23,
- except as otherwise provided in this section, this Act in force on 30.06.96 *see* s. 190(1)
- 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 01.01.97 *see* s. 190(2)
- the following provisions in force on 05.01.97:
- (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) par. 30(1)(a) and s. 30(5) and (6)
- (h) par. 31(c);
- (i) par. 32(2)(c);
- (j) s. 38(3);
- (k) s. 55;
- (l) par. 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 05.01.97, *but see also* the application provision s. 190(3.1) *re* notices issued under s. 7.1(4);
- s. 19(3) comes into force on 05.01.97, *but see also* the application provision s. 190(3.2) *re* deductions under subpar. 19(3)(a)(i) (any failure to declare earnings);
- ss. 172 to 175 in force on 01.01.98 *see* s. 190(6);
- *see also* the application provisions ss. 190(4) and (5).

## E

## Employment Insurance Act — 1996, c. 23 — Continued

- 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), as amended by 2017, c. 20, s. 257(2), and 107(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 [Note: s. 10, coordinating amendment, repealed before having produced its effects *see* 2015, c. 36, s. 160]
- 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 and 129 to 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, as amended by 2007, c. 36, s. 108, in force 18.09.2009 *see* SI/2009-68 and s. 141, as amended by 2007, c. 36, s. 109.
- 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* 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 *see* SI/2010-74 and s. 2208(2); *see also* 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
- CIF, 2011, c. 24, Part 8 (s. 160) in force on assent 15.12.2011
- CIF, 2012, c. 19, ss. 245, 250, 251, 263 to 270, 603, 606, 608(1), 609(1), (3) to (5) and (7), 610(1), 611(1) and 612 to 616 in force on assent 29.06.2012;
- ss. 240 to 244 and 246 to 249 in force 01.04.2013 *see* s. 281(1)
- ss. 307 and 308 in force 01.03.2013 *see* SI/2013-17
- ss. 604, 608(2) and (3) in force 07.04.2013 *see* s. 619(2);
- ss. 605 and 607 in force 06.01.2013 *see* SI/2012-98;
- ss. 609(2) and (6), 610(2), 611(2) and 619(3), as amended by 2012, c. 31, s. 451, repealed before coming into force *see respectively* 2013, c. 40, ss. 139(1) and (2) and 140 to 142;
- CIF, 2012, c. 27, ss. 31 and 32 in force on assent 14.12.2012;
- ss. 13, 14, 17 to 20 and 22 to 25 in force 09.06.2013 *see* SI/2013-58;
- ss. 15, 16 and 21 in force 24.03.2013 *see* SI/2013-23.
- CIF, 2012, c. 31, ss. 307, 436(3), 450, 451 and 462 in force on assent 14.12.2012;
- ss. 433(1) and (3), 434(1), 435(1), (2), (4), (6) and (8), 436(1), (4), (5) and (7), 437(1), (3) and (5), 438(1), 439(1) and 440(1) and (3) in force 07.03.2013 *see* SI/2013-24;
- ss. 433(2) and (4), 434(2), 435(3), (5), (7) and (9), 436(2), (6) and (8), 437(2), (4) and (6), 438(2), 439(2) and (3), 440(2) and (4) repealed before coming into force *see respectively* 2013, c. 40, ss. 143 to 150. *See also* 2012, c. 31, s. 463(4) before repeal [Note: 2012, c. 19, s. 609(2) repealed before coming into force *see* 2013, c. 40, s. 139(1)];
- ss. 463(2) to (4) repealed before coming into force *see* 2013, c. 40, s. 156 which is in force on assent 12.12.2013.
- CIF, 2013, c. 35 (assent: 26.06.2013), the Act in force 30.06.2013 *see* s. 5
- CIF, 2013, c. 40, ss. 125, 126(2) and (6), 127(1) and (2), 128(1) and (2), 129, 130, 132 to 135, 139 to 150, par. 236(1)(c) and 238(1)(d) in force on assent 12.12.2013;
- ss. 126(1), (4), (5), (7), (8) and (10), 127(3), 128(3), 131 and 136 in force 01.04.2016 *see* s. 158(1);
- s. 126(3) in force 01.01.2017 *see* s. 158(2);
- s. 126(9) in force 01.01.2018 *see* s. 158(3).
- CIF, 2014, c. 20, s. 249 in force on assent 19.06.2014; ss. 247, 248 and 250 in force 12.10.2014 *see* SI/2014-79.
- CIF, 2014, c. 39, ss. 225 and 226 in force on assent 16.12.2014.
- CIF, 2015, c. 13 (assent: 23.04.2015), s. 54 in force 23.07.2015 *see* s. 60(1).

## E

**Employment Insurance Act — 1996, c. 23 — Continued**

CIF, 2015, c. 36 (assent: 23.06.2015), ss. 74 to 79 in force 03.01.2016 *see* s. 80; ss. 153 to 160 in force on assent 23.06.2015 (*Note*: s. 158 repealed by 2016, c. 7, s. 230).

CIF, 2016, c. 7, ss. 215, 217, 218 and 224 to 227 in force on assent 22.06.2016;

— ss. 207(1), 211(1), 212(1) and (3) and 222 in force 03.07.2016 *see* s. 231(1);

— ss. 207(2), 211(2), 212(2) and (4) and 223 in force 09.07.2017 *see* s. 231(2);

— ss. 207(3), 209, 210, 216, 220 and 230 in force 03.07.2016 *see* SI/2016-42;

— ss. 208, 213, 214, 219 and 221 in force 01.01.2017 *see* SI/2016-73.

CIF, 2016, c. 12 (assent: 15.12.2016), s. 86 deemed in force 01.07.2016 *see* s. 88; ss. 101 and 102 in force 12.03.2017 *see* SI/2017-16.

CIF, 2017, c. 20, ss. 257, 258, 268 and 454 in force on assent 22.06.2017;

— ss. 306 to 310 in force 01.04.2018 *see* s. 311;

— ss. 229 to 256 in force 03.12.2017 *see* SI/2017-68.

CIF, 2018, c. 12 (assent: 21.06.2018), ss. 284 to 295 in force 12.08.2018 *see* s. 296

CIF, 2018, c. 27, ss. 308 and 309 in force on assent 13.12.2018;

— ss. 303 to 307 in force 17.03.2019 *see* SI/2019-11.

CIF, 2020, c. 5, ss. 57, 58 and 60 in force on assent (25.03.2020)

— s. 59 in force on 01.10.2020 *see* s. 60

SOR/2020-61, in force 15.03.2020 *see* SOR/2020-61, s. 3

SOR/2020-88, deemed in force at 0 h 0 min 1 s, 15.03.2020 *see* SOR/2020-88, s. 6

SOR/2020-89, deemed in force at 0 h 0 min 2 s, 15.03.2020 *see* SOR/2020-89, s. 5

SOR/2020-95, deemed in force at 0 h 0 min 3 s, 15.03.2020 *see* SOR/2020-95, s. 4.

SOR/2020-141, deemed in force at 0 h 0 min 4 s, 15.03.2020 *see* SOR/2020-141, s. 4.

SOR/2020-169, deemed in force at 0 h 0 min 5 s, 15.03.2020 *see* SOR/2020-169, s. 8.

SOR/2020-173,

- s. 1(1), 2(1) and s. 3 to 6 deemed in force at 0 h 0 min 6 s, 15.03.2020 *see* SOR/2020-173, s. 8(1);

- s. 1(2) and 2(2) deemed in force 01.05.2020 *see* SOR/2020-173, s. 8(2).

SOR/2020-187,

— ss. 2 and 4(1) in force 30.08.2020 *see* SOR/2020-187, s. 6(1);

— ss. 3 and 4(2) in force on 06.09.2020 *see* SOR/2020-187, s. 6(2);

— s. 1 in force 27.09.2020 *see* SOR/2020-187, s. 6(3)

SOR/2020-188,

— s. 1 to 3, 5 and 6 deemed in force at 0 h 0 min 7 s, 15.03.2020 *see* SOR/2020-188, s. 8(1);

— s. 4 in force 30.08.2020, *see* SOR/2020-188, s. 8(2)

SOR/2020-208

— s. 2 deemed in force at 0 h 0 min 8 s, 15.03.2020 *see* SOR/2020-208, s. 9(1);

— ss. 1 and 3 to 7 in force 27.09.2020, *see* SOR/2020-208, s. 9(2)

**Employment Support Act — 1970-71-72, c. 56***(Soutien de l'emploi, Loi de)***Minister of Industry****s. 2**, 1995, c. 1, s. 39CIF, 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

**Ending the Long-gun Registry Act** *see* **Criminal Code and Firearms Act — 2012, c. 6***(Abolition du registre des armes d'épaule, Loi sur l')***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; 2019, c. 28, s. 87**s. 4**, 2019, c. 28, s. 88**s. 7**, 2019, c. 28, s. 89**s. 9**, 2019, c. 28, ss. 95(1)(a) and (2)(a)**s. 10**, 2019, c. 28, s. 90**s. 12**, 2019, c. 28, s. 91**s. 13**, R.S., c. 47 (4th Supp.), s. 52 (Sch., item 4(1)); 2019, c. 28, s. 92**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; 2019, c. 28, s. 95(1)(b)**s. 36.1**, added, R.S., c. 31 (2nd Supp.), s. 2; 2019, c. 28, s. 95(2)(b)**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; 2019, c. 28, s. 95(2)(c)**s. 44**, R.S., c. 31 (2nd Supp.), s. 6; 2019, c. 28, s. 95(2)(d)**s. 52**, 2019, c. 28, s. 95(2)(e)**s. 53**, 2019, c. 28, s. 93**s. 54**, 2019, c. 28, ss. 94 and 95(2)(f)**s. 55**, 2019, c. 28, s. 95(1)(c)

## E

## Energy Administration Act — R.S., 1985, c. E-6 — Continued

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  
 CIF, 2019, c. 28 (assent: 21.06.2019), ss. 87 to 95 in force 28.08.2019 *see* SI/2019-86

### 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; 2012, c. 19, par. 694(b); 2013, c. 40, par. 238(1)(e)  
 Coordinating amendment, 2005, c. 49, s. 11  
 CIF, 2005, c. 49 in force on assent 25.11.2005  
 CIF, 2012, c. 19 (assent: 29.06.2012), par. 694(b) in force 01.03.2013 *see* SI/2013-17.  
 CIF, 2013, c. 40, par. 238(1)(e) in force on assent 12.12.2013

### 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. 20.1, added, 2017, c. 33, s. 221  
 s. 20.2, added, 2017, c. 33, s. 221  
 s. 26, repealed, 2017, c. 33, s. 222  
 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/92-153  
 CIF, 1994, c. 41, s. 37 in force 12.01.95 *see* SI/95-10  
 CIF, 2009, c. 8 (assent: 14.05.2009), ss. 1 to 7 in force 21.09.09 *see* SI/2009-93  
 CIF, 2017, c. 33 (assent: 14.12.2017), ss. 221 and 222 deemed in force 01.07.2017 *see* s. 229

### 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/95-10  
 CIF, 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

*(Approvisionnement 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)

## E

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

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); 2019, c. 28, s. 96

s. 26, 2019, c. 28, s. 99(1)(a)

s. 27, 2019, c. 28, s. 99(1)(b)

s. 28, 2019, c. 28, s. 99(1)(c)

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

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. 36, 2019, c. 28, ss. 97 and 99(2)(a)

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; 2019, c. 28, s. 99(2)(b)

s. 40, R.S., c. 28 (3rd Supp.), s. 286; 1996, c. 10, s. 220; 2019, c. 28, s. 98

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; 2019, c. 28, s. 99(2)(c)

s. 42, R.S., c. 28 (3rd Supp.), s. 359 (Sch., item 5); 1996, c. 10, s. 222; 2002, c. 8, s. 136; 2019, c. 28, s. 99(2)(d)

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 in force 16.03.2012 *see* SI/2012-14

CIF, 2019, c. 28 (assent: 21.06.2019), ss. 96 to 99 in force 28.08.2019 *see* SI/2019-86

**Enhanced New Veterans Charter Act *see*  
Canadian Forces Members and Veterans Re-  
Establishment and Compensation Act  
— 2011, c. 12**

*(Nouvelle Charte des anciens combattants, Loi améliorant la)*

**Enhancing Royal Canadian Mounted Police  
Accountability Act — 2013, c. 18**

*(Responsabilité de la Gendarmerie royale du Canada, Loi visant à accroître la)*

**Introduced by Minister of Public Safety**

Coordinating amendments, 2013, c. 18, ss. 77 to 85

General, 2013, c. 18, s. 86

Transitional, 2013, c. 18, ss. 67 to 76

CIF, 2013, c. 18, ss. 67 to 86 in force on assent 19.06.2013

**Ensuring Safe Vehicles Imported from Mexico  
for Canadians Act *see* Motor Vehicle Safety  
Act — 2011, c. 1**

*(Sécurité des véhicules importés du Mexique, Loi assurant aux Canadiens la)*

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

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



## E

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

**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

**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 in force 10.12.2010 see SI/2010-91;  
— ss. 72 to 80, 87 and 88 in force 22.06.2012 see SI/2012-47

**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)); Minister of the Environment with respect to violations that relate to the Antarctic Environmental Protection Act, the Canada Water Act, the Canada Wildlife Act, the Canadian Environmental Assessment Act, 2012, the Canadian Environmental Protection Act, 1999, the Greenhouse Gas Pollution Pricing Act, the International River Improvements Act, the Migratory Birds Convention Act, 1994 or the Wild Animal and Plant Protection and Regulation of International and Interprovincial Trade Act (2018, c. 12, s. 195(2))**

**Long title**, 2018, c. 12, s. 194  
s. 2, 2012, c. 19, s. 53; 2015, c. 10, s. 61; 2018, c. 12, s. 195; 2019, c. 28, s. 188(e)  
s. 5, 2012, c. 19, s. 54; 2018, c. 12, s. 196; 2019, c. 28, s. 180  
s. 12.1, added, 2018, c. 12, s. 197  
Coordinating amendment, 2018, c. 12, s. 198  
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  
CIF, 2012, c. 19 (assent: 29.06.2012), ss. 53 and 54 in force 06.07.2012 see SI/2012-56  
CIF, 2015, c. 10 (assent: 23.04.2015), s. 61 in force 15.05.2015 see SI/2015-37.  
CIF, 2018, c. 12, ss. 194 to 198 in force on assent 21.06.2018  
CIF, 2019, c. 28 (assent: 21.06.2019), ss. 180 and 188 in force 28.08.2019 see SI/2019-86

**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 and 8, 1970-71-72, c. 43, s. 3(2)  
ss. 25 and 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; 2018, c. 27, s. 655  
s. 37, 1993, c. 34, s. 66  
**Sch., Agreement, article 1**, 2006, c. 4, s. 215, SOR/2012-81, s. 1  
**Article 18**, SOR/2012-81, s. 2  
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  
CIF, SOR/2012-81, s. 1 in force 12.09.2013, being 7 days after the day of the formal communication see s. 3(1); s. 2 in force 22.08.2012, being 7 days after the day of the formal communication referred to in par. see s. 3(2)  
CIF, 2018, c. 27 (assent: 13.12.2018), s. 655 in force 23.06.2019 see SI/2019-49

## E

**Exchequer Court Act — R.S.C. 1970, c. E-11***(Cour de l'Échiquier, Loi sur la)*

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. 1.2**, added, 2017, c. 33, s. 165  
**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; 2017, c. 33, s. 166  
**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)  
**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; 2017, c. 33, s. 167  
**s. 170.1**, added, 2007, c. 2, s. 61; 2017, c. 33, s. 168  
**s. 170.2**, added, 2017, c. 20, s. 42  
**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)

## E

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

- 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; 2017, c. 20, s. 43  
**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; 2017, c. 20, s. 44  
s. 1, R.S., c. 7 (2nd Supp.), s. 68, c. 42, (2nd Supp.), s. 15; 1990, c. 45, s. 34, 2006, c. 4, s. 43, 2017, c. 20, s. 44  
s. 2, R.S., c. 7 (2nd Supp.), s. 68, c. 42, (2nd Supp.), s. 15; 1990, c. 45, s. 34, 2006, c. 4, s. 43, 2017, c. 20, s. 44  
s. 3, R.S., c. 7 (2nd Supp.), s. 68, c. 42, (2nd Supp.), s. 15; 1990, c. 45, s. 34, 2006, c. 4, s. 43, 2017, c. 20, s. 44  
**Part II.1**, added, 2007, c. 2, s. 63; 2017, c. 20, s. 44  
**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  
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

## E

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

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:

— ss. 58(1), 59(1), 60(1), 61(1), 62(1) and 63(1) are deemed in force 01.07.2006 *see respectively* ss. 58(2), 59(2), 60(2), 61(2), 62(2) and 63(2);

— *see* s. 61(2) *also* reference and 63(2) *also* 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

CIF, 2017, c. 20, ss. 42(2), 43(2) and 44(2) in force on assent 22.06.2017;

[*Note:* for the purposes of applying the provisions of the *Customs Act* and the *Excise Act* that provide for the payment of, or the liability to pay, interest in respect of any amount, the amount is to be determined and interest is to be computed on it as though ss. 44, 58 to 63, 64(1) and 65(1) had been assented to on 23.03.2017 *see* s. 67];

— ss. 42(1), 43(1) and 44(1) deemed in force 23.03.2017 *see respectively* ss. 42(2), 43(2) and 44(2).

CIF, 2017, c. 33, ss. 165(2), 166(3), 167(2), 167(2) and 168(2) in force on assent 14.12.2017;

— ss. 165(1), 166(1) and (2), 167(1) and 168(1) deemed in force 05.06.2017 *see respectively* ss. 165(2), 166(3), 167(2) and 168(2).

**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; 2011, c. 15, s. 9; 2018, c. 12, s. 69; 2019, c. 29, s. 81(1) to (3)

s. 2.1, added, 2018, c. 27, s. 63

s. 5, 2008, c. 28, s. 51; 2010, c. 12, s. 39; 2018, c. 12, s. 70

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; 2018, c. 12, s. 71

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; 2018, c. 12, s. 72

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; 2018, c. 12, par. 94(a)

s. 25.2, added, 2010, c. 12, s. 40; 2018, c. 12, par. 94(b)

s. 25.3, added, 2010, c. 12, s. 40; 2018, c. 12, par. 94(b)

s. 25.4, added, 2010, c. 12, s. 40; 2018, c. 12, par. 94(b)

s. 25.5, added, 2010, c. 12, s. 40; 2018, c. 12, par. 94(c)

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

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. 42, 2014, c. 20, s. 62

s. 43, 2014, c. 20, s. 63

s. 43.1, added, 2014, c. 20, s. 64; 2018, c. 12, s. 47

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. 53, 2014, c. 20, s. 65(F)

s. 54, 2008, c. 28, s. 57; 2014, c. 20, s. 66(F)

s. 56, 2014, c. 20, s. 67(F)

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; 2014, c. 20, s. 69; 2017, c. 20, s. 45; 2018, c. 12, s. 48

s. 58.2, added, 2006, c. 4, s. 34; 2007, c. 35, s. 198; 2014, c. 20, s. 70; 2017, c. 20, s. 46; 2018, c. 12, s. 49

s. 58.3, added, 2006, c. 4, s. 34; 2007, c. 35, s. 199; 2014, c. 20, s. 70

s. 58.4, added, 2006, c. 4, s. 34; 2014, c. 20, s. 70

s. 58.5, added, 2006, c. 4, s. 34; 2007, c. 35, s. 200; 2014, c. 20, s. 71; 2017, c. 20, s. 47; 2018, c. 12, s. 50

s. 58.6, added, 2006, c. 4, s. 34; 2007, c. 35, s. 201; 2014, c. 20, s. 72; 2017, c. 20, s. 48; 2018, c. 12, s. 51

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

## E

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

s. 117.1, added, 2007, c. 18, s. 98  
s. 123.1, added, 2017, c. 20, s. 49  
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. 135.1, added, 2017, c. 20, s. 50  
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  
**Part 4.1 (ss. 158.01...)**  
s. 158.01, added, 2018, c. 12, s. 73  
s. 158.02, added, 2018, c. 12, s. 73  
s. 158.03, added, 2018, c. 12, s. 73  
s. 158.04, added, 2018, c. 12, s. 73  
s. 158.05, added, 2018, c. 12, s. 73  
s. 158.06, added, 2018, c. 12, s. 73  
s. 158.07, added, 2018, c. 12, s. 73  
s. 158.08, added, 2018, c. 12, s. 73  
s. 158.09, added, 2018, c. 12, s. 73  
s. 158.1, added, 2018, c. 12, s. 73  
s. 158.11, added, 2018, c. 12, s. 73  
s. 158.12, added, 2018, c. 12, s. 73  
s. 158.13, added, 2018, c. 12, s. 73  
s. 158.14, added, 2018, c. 12, s. 73  
s. 158.15, added, 2018, c. 12, s. 73  
s. 158.16, added, 2018, c. 12, s. 73  
s. 158.17, added, 2018, c. 12, s. 73  
s. 158.18, added, 2018, c. 12, s. 73  
s. 158.19, added, 2018, c. 12, s. 73  
s. 158.2, added, 2018, c. 12, s. 73  
s. 158.21, added, 2018, c. 12, s. 73  
s. 158.22, added, 2018, c. 12, s. 73  
s. 158.23, added, 2018, c. 12, s. 73  
s. 158.24, added, 2018, c. 12, s. 73  
s. 158.25, added, 2018, c. 12, s. 73  
s. 158.26, added, 2018, c. 12, s. 73  
s. 158.27, added, 2018, c. 12, s. 73  
s. 158.28, added, 2018, c. 12, s. 73  
s. 158.29, added, 2018, c. 12, s. 73  
s. 158.3, added, 2018, c. 12, s. 73  
s. 158.31, added, 2018, c. 12, s. 73  
s. 158.32, added, 2018, c. 12, s. 73  
s. 158.33, added, 2018, c. 12, s. 73  
s. 158.34, added, 2018, c. 12, s. 73  
s. 159, 2010, c. 25, s. 110; 2018, c. 12, s. 74  
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. 169, 2012, c. 19, s. 46  
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. 172, 2019, c. 29, s. 82(1)  
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, 2018, c. 12, s. 75  
s. 180.1, added, 2008, c. 28, s. 58; 2014, c. 20, s. 73(1); repealed, c. 20, s. 73(2)  
s. 181, 2014, c. 39, s. 100  
s. 181.1, added, 2007, c. 18, s. 110; 2014, c. 39, s. 101  
s. 187.1, added, 2018, c. 12, s. 76  
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; 2016, c. 12, s. 100  
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; 2018, c. 12, s. 77  
s. 207.1, added, 2014, c. 20, s. 74  
s. 208, 2007, c. 18, s. 116; 2013, c. 33, s. 53  
s. 209.1, added, 2018, c. 27, s. 64  
s. 210, 2018, c. 27, s. 65  
s. 211, 2005, c. 38, s. 97 and par. 145(2)(f); 2007, c. 18, s. 117; 2009, c. 2, s. 120; 2014, c. 20, s. 75; 2015, c. 20, s. 8; 2016, c. 7, s. 75; 2018, c. 12, s. 78, c. 27, s. 66; 2019, c. 13, s. 126  
s. 212, 2010, c. 25, s. 119  
s. 214, 2008, c. 28, s. 60; 2010, c. 12, s. 42; 2018, c. 12, s. 79  
s. 216, 2006, c. 4, s. 35; 2007, c. 35, s. 202; 2008, c. 28, s. 61; 2013, c. 33, s. 54; 2014, c. 20, s. 76; 2017, c. 20, s. 51; 2018, c. 12, s. 52  
s. 217, 2006, c. 4, s. 44; 2007, c. 18, s. 118; 2017, c. 20, s. 52  
s. 218, 2006, c. 4, s. 45; 2007, c. 18, s. 119; 2017, c. 20, s. 53  
s. 218.1, added, 2018, c. 12, s. 80  
s. 221, 2007, c. 18, s. 120  
s. 230, 2018, c. 12, s. 81  
s. 231, 2018, c. 12, s. 82  
s. 232, 2018, c. 12, s. 83  
s. 233.1, added, 2018, c. 12, s. 84, c. 27, s. 67; 2019, c. 29, s. 83(1)  
s. 234, 2007, c. 18, s. 121; 2010, c. 12, s. 43; 2018, c. 12, s. 85  
s. 234.1, added, 2018, c. 12, s. 86, c. 27, s. 68; 2019, c. 29, s. 84(1)  
s. 236, 2007, c. 18, s. 122; repealed, 2014, c. 20, s. 77  
s. 237, 2007, c. 18, s. 123  
s. 238.1, added, 2010, c. 12, s. 44; 2018, c. 12, s. 87; 2019, c. 29, s. 85(1)  
s. 239, 2018, c. 12, s. 88  
s. 240, 2003, c. 15, s. 46; 2006, c. 4, s. 36; 2007, c. 35, s. 203; 2008, c. 28, s. 62; 2013, c. 33, s. 55; 2014, c. 20, s. 78; 2017, c. 20, s. 54; 2018, c. 12, s. 53  
s. 242, 2006, c. 4, s. 46; 2017, c. 20, s. 55  
s. 243, 2006, c. 4, s. 27; 2007, c. 18, s. 124; 2017, c. 20, s. 56  
s. 243.1, added, 2007, c. 18, s. 124; 2017, c. 20, s. 57  
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; 2018, c. 12, s. 89

s. 266, 2007, c. 18, s. 128; 2010, c. 12, s. 46; 2018, c. 12, s. 90

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. 286.1, added, 2016, c. 7, s. 76

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; 2018, c. 12, s. 91

s. 304.1, added, 2018, c. 12, s. 92

s. 304.2, added, 2018, c. 12, s. 92

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; 2014, c. 20, s. 79; 2017, c. 20, s. 58; 2018, c. 12, s. 54

s. 2, 2003, c. 15, s. 48; 2006, c. 4, s. 38; 2007, c. 35, s. 205; 2008, c. 28, s. 63; 2014, c. 20, s. 79; 2017, c. 20, s. 59; 2018, c. 12, s. 55

s. 3, 2004, c. 15, s. 49; 2006, c. 4, s. 39; 2007, c. 35, s. 206; 2008, c. 28, s. 64; 2013, c. 33, s. 56; 2014, c. 20, s. 79; 2017, c. 20, s. 60; 2018, c. 12, s. 56

s. 4, 2006, c. 4, s. 40; 2007, c. 35, s. 207; 2014, c. 20, s. 79; 2017, c. 20, s. 61; 2018, c. 12, s. 57

**Sch. 2**, 2003, c. 15, s. 50; 2006, c. 4, s. 41; 2007, c. 35, s. 208; 2014, c. 20, s. 80; 2017, c. 20, ss. 62 and 63; 2018, c. 12, s. 58

**Sch. 3:**

s. 1, 2003, c. 15, s. 51; 2008, c. 28, s. 65; 2013, c. 33, s. 57; 2014, c. 20, s. 81

s. 2, 2003, c. 15, s. 52; 2008, c. 28, s. 66; 2013, c. 33, s. 58; 2014, c. 20, s. 81

s. 3, 2003, c. 15, s. 53; 2008, c. 28, s. 67; 2013, c. 33, s. 59; 2014, c. 20, s. 81

s. 4, 2003, c. 15, s. 54; 2008, c. 28, s. 68; 2013, c. 33, s. 60; repealed, 2014, c. 20, s. 81

**Sch. 4**, 2017, c. 20, s. 64

s. 1, 2006, c. 4, s. 48; 2017, c. 20, s. 64

s. 2, 2006, c. 4, s. 48; 2017, c. 20, s. 64

**Sch. 6**, 2006, c. 4, s. 49; 2017, c. 20, s. 65

**Sch. 7**, 2018, c. 12, s. 93; 2019, c. 29, s. 86(1)

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

General, 2013, c. 33, s. 61 *re* application (payment of interest)

General, 2014, c. 20, ss. 68 and 82 *re* application (payment of interest)

General, 2018, c. 12, s. 67 (application of provisions of *Customs Act* that provide for payment or liability to pay...); s. 117 (application of ss. 14 to 23 *re* cannabis licence)

Transitional, 2018, c. 12, s. 118(1) (period ending *re commencement day*); *see also* s. 118(2)

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

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

## E

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

- CIF, 2011, c. 15, s. 9 in force on assent 26.06.2011  
 CIF, 2012, c. 19, s. 46 in force on assent 29.06.2012  
 CIF, 2013, c. 33, ss. 53 to 55, 56(3), 57(2), 58(2), 59(2), 60(2) and 61 in force on assent 26.06.2013; ss. 56(1) and (2), 57(1), 58(1), 59(1) and 60(1) deemed to have come into force 22.03.2013 *see respectively* ss. 56(3), 57(2), 58(2), 59(2) and 60(2).  
*See also* the application provision s. 53(3).  
 CIF, 2014, c. 20, ss. 62(2), 63(2), 64(2), 65(2), 66(2), 67(2), 68(2), 69(4), 70(2), 71(2), 72(2), 73(3) and (4), 74(2), 75, 76(1), (3) and (5), 77(2), 78(1) and (3), 79(3) and (4), 80(3) and (4), 81(3) and (4) and 82 in force on assent 19.06.2014;  
 — ss. 62(1), 63(1), 64(1), 65(1), 66(1), 67(1), 68(1), 69(1) and (2), 70(1), 71(1), 72(1), 73(1), 77(1), 79(1), 80(1) and 81(1) deemed in force 12.02.2014 *see respectively* ss. 62(2), 63(2), 64(2), 65(2), 66(2), 67(2), 68(2), 69(4), 70(2), 71(2), 72(2), 73(3), 77(2), 79(3), 80(3) and 81(3);  
 — s. 69(3) repealed before coming into force *see* 2017, c. 20, s. 66(1); s. 69(5) repealed by 2017, c. 20, s. 66(2);  
 — s. 73(2) in force 12.02.2016 *see* s. 73(4);  
 — s. 74(1) in force 01.01.2015 *see* s. 74(2);  
 — ss. 76(2) and (4); 78(2), 79(2), 80(2) and 81(2) in force 01.04.2019 *see respectively* ss. 76(5), 78(3), 79(4), 80(4) and 81(4) as amended by 2018, c. 12, ss. 59 to 63.  
 CIF, 2014, c. 39, s. 100(3) in force on assent 16.12.2014;  
 — s. 100(1) deemed in force 12.02.2014 *see* s. 100(3);  
 — ss. 100(2) and 101(1) deemed in force 28.02.2018 *see respectively* ss. 100(4) and 101(2) as amended by 2018, c. 12, ss. 64 and 65.  
 CIF, 2015, c. 20 (assent: 18.06.2015), s. 8 in force 01.08.2015 *see* SI/2015-64.  
 CIF, 2016, c. 7, ss. 75 and 76 in force on assent 22.06.2016.  
 CIF, 2016, c. 12, s. 100 in force on assent 15.12.2016.  
*See* application provision s. 100(4).  
 CIF, 2017, c. 20, ss. 45(4), 46(2), 47(2), 48(2), 49(2), 50(2), 51, 52(1), (3) and (5), 53(1), (3) and (5), 54, 55(1) and (3), 56(1), (3) and (5), 57(1) and (3), 58(2), 59(2), 60(2), 61(2), 62(2), 63(2), 64(1), (3) and (4), 65(1), (3) and (4), 66 and 67 in force on assent 22.06.2017;  
 [Note: for the purposes of applying the provisions of the *Customs Act* and the *Excise Act* that provide for the payment of, or the liability to pay, interest in respect of any amount, the amount is to be determined and interest is to be computed on it as though ss. 44, 58 to 63, 64(1) and 65(1) had been assented to on 23.03.2017 *see* s. 67];  
 — ss. 45(1) and (2), 46(1), 47(1), 48(1), 49(1), 50(1), 58(1), 59(1), 60(1), 61(1), 62(1) and 63(1) deemed in force 23.03.2017 *see respectively* ss. 45(4), 46(2), 47(2), 48(2), 49(2), 50(2), 58(2), 59(2), 60(2), 61(2), 62(2) and 63(2);  
 — s. 45(3) and (5) repealed before coming into force *see* 2018, c. 12, s. 66;  
 — ss. 52(2) and (4), 53(2) and (4), 55(2), 56(2) and (4), 57(2), 64(2) and 65(2) in force 01.04.2018 *see respectively* ss. 52(5), 53(5), 55(3), 56(5), 57(3), 64(4) and 65(4).  
 CIF, 2018, c. 12, ss. 47(2), 48(3), 49(2), 50(2), 51(2), 52, 53, 54(2), 55(2), 56(2), 57(2), 58(3), 59 to 67, 117 and 118 in force on assent 21.06.2018;  
 — ss. 47(1), 48(1) and (2), 49(1), 50(1), 51(1), 54(1), 55(1), 56(1), 57(1) and 58(1) and (2) deemed in force 28.02.2018

- see respectively* ss. 47(2), 48(3), 49(2), 50(2), 51(2), 52, 53, 54(2), 55(2), 56(2), 57(2) and 58(3);  
 — ss. 69 to 78, 79(1), 84, 85(2), 87, 89 to 94 in force 21.06.2018 *see* s. 68(2);  
 — ss. 158.02, 158.09 to 158.12, 158.15 and 158.16, as enacted by s. 73, come into force on 17.10.2018 *see* s. 68(3) and SI/2018-52;  
 — ss. 79(2), 80 to 83, 85(1) and (3), 86 and 88 come into force 17.10.2018 *see* s. 68(4) and SI/2018-52  
 CIF, 2018, c. 27, ss. 63(2) and 64 to 68 in force on assent 13.12.2018;  
 — s. 63(1) deemed in force 17.09.2018 *see* s. 63(2).  
 CIF, 2019, c. 29 (assent: 21.06.2019), ss. 81(1) to (3), 82(1) and 83(1), 84(1), 85(1) and 86(1) deemed in force 01.05.2019 *see* ss. 81(4), 82(2), 83(2), 84(2), 85(2) and 86(2)

## 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; 2011, c. 15, s. 10; 2014, c. 2, s. 9; 2016, c. 7, s. 72  
 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

## E

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

- 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*
- 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; 2016, c. 7, s. 73
- 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



## E

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

- 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
- 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; 2016, c. 7, s. 72; 2016, c. 7, s. 74; 2018, c. 27, s. 61
- 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); 2014, c. 20, s. 83
- 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
- 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;

## E

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

- 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; 2012, c. 19, s. 19
- 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; 2014, c. 20, s. 84
- 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); 2013, c. 34, s. 413
- s. 81.26**, added, R.S., c. 7 (2nd Supp.), s. 38; R.S., c. 47 (4th Supp.), s. 52 (Sch., item 5(3))
- 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); 2013, c. 34, s. 414
- 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

## E

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

- 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. **95.2**, added, 2014, c. 20, s. 85
- 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; 2014, c. 20, s. 86
- 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; added, 2014, c. 20, s. 86
- 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; added, 2014, c. 20, s. 87
- 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**, repealed, 2014, c. 20, s. 88
- s. **102.1**, added, R.S., c. 7 (2nd Supp.), s. 49; 1996, c. 21, s. 63; 2013, c. 33, s. 42
- 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
- s. **108**, repealed, 2014, c. 20, s. 89
- 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; 2011, c. 15, s. 11; 2012, c. 19, s. 20, c. 31, s. 74; 2014, c. 13, s. 101 and par. 115(c), c. 39, s. 92; 2016, c. 12, s. 89; 2017, c. 20, s. 35, c. 33, s. 106 and par. 162(a)(F); 2018, c. 12, s. 95, c. 27, s. 41; 2019, c. 29, s. 70(1)
- 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; 2016, c. 12, s. 90
- 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. **130.1**, added, 2017, c. 33, s. 107
- 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; 2018, c. 27, s. 42
- 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; 2017, c. 33, s. 108(F)
- 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

## E

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

- 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; 2014, c. 39, s. 93; 2016, c. 7, s. 63; 2017, c. 33, s. 109; 2018, c. 27, s. 43
- 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; 2017, c. 33, s. 110(F)
- s. **156**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 27; 2000, c. 30, s. 25; 2007, c. 18, s. 6; 2014, c. 20, s. 40; 2016, c. 12, s. 91
- s. **157**, added, 1990, c. 45, s. 12; repealed, 1993, c. 27, s. 28; added, 2013, c. 33, s. 43; 2017, c. 33, s. 111
- 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; added, 2016, c. 7, s. 64
- s. **164.1**, added, 1993, c. 27, s. 30; 1994, c. 9, s. 7
- 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; 2017, c. 33, s. 112(F)
- 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; 2017, c. 33, s. 113(F)
- 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; 2012, c. 31, ss. 75 and 93; 2013, c. 33, s. 44; 2014, c. 39, s. 94; 2017, c. 33, s. 114
- s. **172.2**, added, 2017, c. 33, s. 115
- 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. **177.1**, added, 2013, c. 34, s. 415
- s. **178**, added, 1990, c. 45, s. 12; repealed, 1997, c. 10, s. 27; added, 2010, c. 12, s. 59; 2017, c. 33, s. 116(F)
- 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; 2017, c. 33, s. 117(F)
- 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; 2017, c. 33, s. 118(F)
- s. **178.5**, added, 1993, c. 27, s. 43; 1997, c. 10, s. 172; 2017, c. 33, s. 119(F)
- s. **178.6**, added, 1993, c. 27, s. 43; 2017, c. 33, s. 120(E)
- s. **178.7**, added, 2000, c. 30, s. 32; 2007, c. 18, s. 12(F)
- s. **178.8**, added, 2007, c. 18, s. 13; 2014, c. 20, s. 41
- 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; 2014, c. 20, s. 42; 2017, c. 33, s. 121
- s. **180**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 45; 2017, c. 33, s. 122
- s. **180.01**, added, 2014, c. 20, s. 43
- 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; 2017, c. 33, s. 123(F)
- 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; 2017, c. 33, s. 124(F)
- 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

## E

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

- 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; 2014, c. 39, s. 95
- 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
- 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; 2017, c. 33, par. 162(b)(F)
- 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; 2019, c. 29, s. 71
- 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; 2019, c. 29, s. 72
- 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; 2017, c. 33, par. 162(c)(F)
- 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; 2012, c. 19, s. 21
- 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; 2014, c. 20, s. 393
- 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; 2016, c. 7, s. 65; 2017, c. 33, s. 125; 2019, c. 29, s. 73
- s. **217.1**, added, 2010, c. 12, s. 62; 2016, c. 7, s. 66; 2017, c. 33, s. 126
- 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); 2012, c. 31, ss. 76 and 94; 2017, c. 33, s. 127
- 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; 2012, c. 31, s. 77; 2017, c. 33, s. 128
- 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; 2012, c. 31, s. 78; 2017, c. 33, s. 129
- 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; 2018, c. 27, s. 44
- 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; 2014, c. 20, s. 44
- 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); 2013, c. 34, s. 416; 2014, c. 20, s. 45; 2017, c. 33, s. 130
- 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; 2012, c. 31, s. 79; 2017, c. 33, s. 131
- s. **225.3**, added, 2012, c. 31, s. 80
- s. **225.4**, added, 2012, c. 31, s. 80
- 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; 2018, c. 27, s. 45
- 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; 2013, c. 33, s. 45
- 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; 2014, c. 20, s. 46
- s. **232.01**, added, 2010, c. 12, s. 71; 2012, c. 31, s. 81; 2017, c. 33, s. 132
- s. **232.02**, added, 2010, c. 12, s. 71; 2017, c. 33, s. 133
- 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; 2017, c. 20, s. 36
- 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; 2017, c. 33, s. 134; 2019, c. 29, s. 74
- 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; 2012, c. 31, s. 82
- s. **241**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 101; 2012, c. 31, s. 83; 2014, c. 20, s. 47
- s. **242**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 102; 2010, c. 12, s. 74; 2012, c. 31, s. 84
- 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. **244.1**, added, 2012, c. 31, s. 85; 2018, c. 27, s. 46
- 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; 2012, c. 31, s. 86
- s. **247**, added, 1990, c. 45, s. 12; 1997, c. 10, s. 56; 2012, c. 31, s. 87
- 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; repealed, 2017, c. 20, s. 37
- 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; 2017, c. 20, s. 38
- 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; 2017, c. 20, s. 39
- s. **252.41**, added, 1997, c. 10, s. 61; 2017, c. 33, s. 135(E)
- s. **252.5**, added, 1993, c. 27, s. 107; 2017, c. 20, s. 40, c. 33, s. 136(E)
- 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; 2017, c. 33, s. 137(E)
- 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; 2017, c. 33, s. 138(E)
- 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

## E

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

- 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; 2014, c. 39, s. 96; 2017, c. 33, s. 139
- s. **259.1**, added, 1997, c. 10, ss. 69.1 and 228; 2009, c. 32, s. 30; 2012, c. 19, s. 22; 2018, c. 27, s. 47
- s. **259.2**, added, 2011, c. 15, s. 12
- 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; 2018, c. 27, s. 48
- s. **261.01**, added, 2000, c. 30, s. 77; 2001, c. 15, s. 17; 2010, c. 12, s. 75; 2012, c. 31, ss. 88 and 95; 2014, c. 39, s. 97; 2017, c. 33, s. 140
- 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; 2012, c. 19, s. 23
- s. **261.3**, added, 1997, c. 10, s. 229; 2009, c. 32, s. 33; 2012, c. 31, s. 89
- s. **261.31**, added, 1997, c. 10, s. 229; 2009, c. 32, s. 34; 2012, c. 31, s. 90; 2017, c. 33, s. 141(E)
- s. **261.4**, added, 1997, c. 10, s. 229; 2009, c. 32, s. 35; 2012, c. 31, s. 91
- 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; 2012, c. 31, s. 92
- 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, par. 90(1)(p); 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; 2017, c. 33, s. 142
- 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; 2017, c. 33, s. 143
- 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; 2017, c. 33, s. 144; 2018, c. 27, s. 49
- s. **273**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 124; 1997, c. 10, s. 233; 2017, c. 33, par. 162(d)(F)
- s. **273.1**, added, 2001, c. 15, s. 19; 2017, c. 33, s. 145(F)
- s. **273.2**, added, 2010, c. 12, s. 76
- s. **273.3**, added, 2014, c. 20, s. 49
- 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); 2017, c. 33, par. 161(a)
- 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
- 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; 2012, c. 19, s. 24
- 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. **285.01**, added, 2013, c. 40, s. 121
- 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; 2013, c. 33, s. 46; 2017, c. 33, s. 146
- s. **289.1**, added, 2001, c. 17, s. 258
- s. **289.2**, added, 2018, c. 27, s. 50
- s. **290**, added, 1990, c. 45, s. 12; 1994, c. 21, s. 128

## E

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

- 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; 2017, c. 33, par. 161(b)
- s. **292**, added, 1990, c. 45, s. 12; 2000, c. 30, s. 87; 2018, c. 27, s. 51
- 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; 2014, c. 20, s. 50; 2015, c. 20, s. 3; 2016, c. 7, s. 67; 2017, c. 33, par. 161(c); 2018, c. 27, s. 52; 2019, c. 13, 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; 2017, c. 33, s. 147
- 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; 2013, c. 40, s. 122; 2016, c. 12, s. 92; 2017, c. 33, s. 148; 2018, c. 27, s. 53
- 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. **300.1**, added, 2014, c. 20, s. 51
- 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(F); 2017, c. 33, par. 161(d)
- s. **304**, added, 1990, c. 45, s. 12; 1999, c. 17, par. 155(g); 2000, c. 30, s. 91; 2017, c. 33, s. 149(F)
- 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; 2017, c. 33, s. 150(E)
- s. **325**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 134; 2000, c. 12, ss. 112 and 113 (Sch. 1, par. 1(a)), c. 30, s. 98; 2017, c. 33, s. 151
- 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. **327.1**, added, 2013, c. 40, s. 123
- 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); 2017, c. 33, par. 161(e)
- 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; 2017, c. 33, s. 152 and par. 161(f)
- 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
- 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



## E

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

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; 2012, c. 19, s. 25  
 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; 2012, c. 19, s. 26  
 s. 8, 1990, c. 45, s. 14; 1993, c. 27, s. 145; 2012, c. 19, s. 27  
 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; 2012, c. 19, s. 28  
**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(1), 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(2); R.S., c. 12 (4th Supp.), s. 42  
 s. 2, R.S., c. 7 (2nd Supp.), s. 55(2)  
**Sch. III, Part VII:**  
 s. 1, R.S., c. 41 (3rd Supp.), s. 124; 1988, c. 65, s. 115  
 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(3)  
 s. 1.1, added, R.S., c. 7 (2nd Supp.), s. 55(3)  
 s. 1.2, added, R.S., c. 7 (2nd Supp.), s. 55(3)  
 s. 1.3, added, R.S., c. 7 (2nd Supp.), s. 55(3)  
 s. 1.4, added, R.S., c. 7 (2nd Supp.), s. 55(3); 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(4)  
 s. 11, repealed, R.S., c. 7 (2nd Supp.), s. 55(4)  
 s. 12, repealed, R.S., c. 7 (2nd Supp.), s. 55(4)  
 s. 19, R.S., c. 7 (2nd Supp.), s. 55(5)  
 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(6), added, R.S., c. 7 (2nd Supp.), s. 55(7)  
 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(8)  
 s. 25, added, R.S., c. 7 (2nd Supp.), s. 55(8)  
 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  
**Sch. III, Part XIII:**  
 s. 1, R.S., c. 15 (1st Supp.), s. 45; R.S., c. 7 (2nd Supp.), s. 55(9); 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(10)  
**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

## E

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

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))  
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; 2013, c. 33, s. 47; 2014, c. 20, s. 52  
s. 1.1, added, 2010, c. 12, s. 84  
s. 1.2, added, 2013, c. 33, s. 48  
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; 2014, c. 20, s. 53  
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. 7.3, added, 2012, c. 19, s. 29  
s. 7.4, added, 2019, c. 29, s. 75(1)  
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; 2012, c. 19, s. 30  
s. 11, added, 1990, c. 45, s. 18  
s. 12, added, 1990, c. 45, s. 18; repealed, 1997, c. 10, s. 96  
s. 13, added, 1993, c. 27, s. 154; 1994, c. 9, s. 27; 2013, c. 33, s. 49  
s. 14, added, 2008, c. 28, s. 84; 2014, c. 20, s. 54  
s. 15, added, 2008, c. 28, s. 84; 2014, c. 20, s. 55  
**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; 2014, c. 20, s. 56; 2016, c. 7, s. 68  
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; 2014, c. 20, s. 57  
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  
s. 7, added, 2014, c. 20, s. 58  
**Sch. V, Part VI**, (ss. 1 to 26), added, 1990, c. 45, s. 18

## E

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

- s. 1, added, 1990, c. 45, s. 18; 1993, c. 27, s. 163; 1997, c. 10, s. 103; 2014, c. 20, s. 59; 2017, c. 33, s. 153
- 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; 2013, c. 33, s. 50
- 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; 2018, c. 12, s. 96
- 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; 2013, c. 40, s. 124
- 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
- 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; 2017, c. 33, s. 154(F)
- 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; 2017, c. 33, s. 155
- s. 24.1, added, 2017, c. 33, s. 155
- 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. 25.1, added, 2014, c. 20, s. 60
- s. 26, added, 1990, c. 45, s. 18; 2017, c. 33, s. 156(F)
- 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; 2012, c. 19, ss. 31 and 418; 2017, c. 20, s. 41
- 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
- s. 6, added, 2019, c. 29, s. 76(1)
- 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; 2012, c. 19, s. 32; 2019, c. 29, s. 77
- 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; 2012, c. 19, s. 33
- s. 4, added, 1990, c. 45, s. 18; 1997, c. 10, s. 122; 2012, c. 19, s. 33
- 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; 2012, c. 19, s. 34
- 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; 2012, c. 19, s. 35
- 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; 2012, c. 19, s. 36
- s. 9.1, added, 2014, c. 20, s. 61
- 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; 2012, c. 19, s. 37
- 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; 2016, c. 7, s. 69
- s. 21.1, added, 1993, c. 27, s. 183; 1997, c. 10, s. 129; 2012, c. 19, s. 38
- s. 21.2, added, 1993, c. 27, s. 183; 1997, c. 10, s. 129; 2012, c. 19, s. 38
- 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; 2012, c. 19, s. 39
- 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(F)
- s. 24.1, added, 1997, c. 10, s. 132; 2012, c. 19, s. 40
- s. 25, added, 1990, c. 45, s. 18
- s. 25.1, added, 2016, c. 7, s. 70
- s. 26, added, 1990, c. 45, s. 18

## E

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

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. 29.1, added, 2012, c. 19, s. 41  
s. 30, added, 1990, c. 45, s. 18; 1997, c. 10, s. 134; 2012, c. 19, s. 41  
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; 2012, c. 19, s. 42  
s. 36, added, 1993, c. 27, s. 187; 1997, c. 10, s. 136; 2012, c. 19, s. 42  
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  
s. 41, added, 2008, c. 28, s. 93; 2012, c. 19, s. 43  
**Sch. VI, Part II.1**, added, 2016, c. 7, s. 71  
s. 1, added, 2016, c. 7, s. 71  
**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; 2018, c. 12, s. 97  
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; 2018, c. 12, s. 98  
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; 2018, c. 12, s. 99  
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. 6.3, added, 2014, c. 39, s. 98  
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; 2019, c. 28, s. 100  
s. 15.4, added, 2000, c. 30, s. 131; 2019, c. 28, s. 100  
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  
s. 23.1, added, 2016, c. 12, s. 93  
s. 24, added, 1993, c. 27, s. 196  
**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; 2013, c. 33, s. 51  
s. 1, added, 1990, c. 45, s. 18; repealed, 2013, c. 33, s. 52  
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)

## E

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

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; 1994, c. 9, s. 33  
 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; 2017, c. 33, s. 157(F)  
 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; 2017, c. 33, s. 158(F)  
 s. 5.1, added, 2001, c. 15, s. 31; 2017, c. 33, s. 158(F)  
 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. 7.01, added, 2020, c. 1, s. 39  
 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; 2018, c. 12, s. 100  
 s. 13, added, 2019, c. 29, s. 78(1)  
**Sch. VIII**, added, 1997, c. 10, s. 254; 2009, c. 32, s. 44  
 s. 4, repealed, 2012, c. 19, 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(F)  
 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. 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); 2018, c. 12, s. 101  
 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; 2017, c. 33, s. 159(F)  
 s. 13, added, 1997, c. 10, s. 254  
 s. 14, added, 1997, c. 10, s. 254; 2000, c. 30, s. 139; 2017, c. 33, s. 160(F)  
 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  
 s. 27, added, 2019, c. 29, s. 79(1)  
**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  
 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

## E

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

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  
 General, 2011, c. 15, s. 12(2) and (3) — *re* application  
 General, 2013, c. 34, s. 416(2) — *re* application  
 General, 2014, c. 13, par. 115(c) *re* terminology  
 General, 2014, c. 20, s. 48  
 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  
 Transitional, 2016, c. 12, s. 94 (if election 22.03.2016 and agreement after that date but before 22.03.2017)  
 Transitional, 2018, c. 27, s. 60  
 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 23.06.92, 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 into 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 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) repealed before coming into force 31.12.2011 *see* 2008, c. 20, s. 3 *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

## E

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

- 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),  
— ss. 63, 64(3), 68, 94, 96 to 99, ss. 79.02 to 79.05 of the *Excise Tax Act*, as enacted by ss. 100(1) and (3), 103 to 110 and 130 in force on assent 19.06.2003  
— ss. 64(1) and 65(1) deemed in force 17.12.1990 *see respectively* ss. 64(2) and 65(2)  
— s. 66(1) deemed in force on assent 19.06.2003 *see* s. 66(2)  
— ss. 95(1), 78 to 79.01 of the *Excise Tax Act*, as enacted by s. 100(1), 101(1) to (3) and s. 102(1) come into force or are deemed in force 01.07.2003 *see respectively* ss. 95(2), 100(2), 101(4) and 102(2)  
*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
- 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*:  
— ss. 2(1) and (2), 13(1), 29(1) in force 01.07.2006 *see respectively* ss. 2(3); 13(2) and 29(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. 89(1) deemed in force 02.05.2006 *see* s. 89(2);  
— ss. 124(1), 125(1), 126(1), 127(1), 128(1), 129(1), 133(1) to (4), 133.1(1), 134(1), 135(1), 139(1) and (3), 140(1) and (3), 145(1), 146(1) and (7), 149(1), 151(1) to (5), (8) and (11) to (13), 153(1), 156(1), 158(1), 159(1) and 160(1) in force 01.04.2007 *see respectively* ss. 124(2), 125(2), 126(2), 127(2), 128(2), 129(2), 133(5), 133.1(2), 134(2), 135(2), 139(4), 140(4), 145(2), 146(11), 149(2), 151(14), 153(2), 156(2), 158(2), 159(2) and 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)  
— ss. 183(1) and (2) and 194(1) in force 01.01.2008 *see respectively* ss. 183(3) and 194(2)  
— s. 193(1) is deemed to have come into force 01.07.2006 *see* s. 193(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)
- CIF, 2011, c. 15, ss. 10 to 12 in force on assent 26.06.2011; *see also* the application provisions

## E

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

CIF, 2012, c. 19, ss. 19, 21 to 24, 26, 27, 28(3) to (5), 29 to 44 in force on assent 29.06.2012; s. 20(1) in force 01.04.2013 *see* s. 20(2); ss. 25(1) and 28(1) and (2) deemed to have come into force 01.06.2012 *see respectively* ss. 25(2) and 28(4); s. 418 in force 19.12.2013 *see* SI/2013-65

*See also* various application provisions throughout

CIF, 2012, c. 31, ss. 74(3) and (4), 75(2), 76(1), (2), and (4) to (9), 77(2), 78(1), (3) and (4), 79(1) to (3), (5) and (6), 80, 81(2), 82(6), 83(2), 84(3), 85 to 87, 88(2), 89(2), 90, 91, 92(2) and 93 to 95 in force on assent 14.12.2012;

— s. 74(1) deemed to have come into force 01.07.2009 *see* s. 74(3);

— ss. 74(2), 75(1), 77(1), 78(2), 81(1) and 88(1) deemed to have come into force 23.09.2009 *see respectively* ss. 74(4), 75(2), 77(2), 78(4), 81(2) and 88(2);

— ss. 76(3), 79(4), 82(1) to (5), 83(1), 84(1) and (2), 89(1) and 92(1) deemed to have come into force 01.07.2010 *see respectively* ss. 76(8), 79(6), 82(6), 83(2), 84(3), 89(2) and 92(2).

*See also* various application provisions throughout.

CIF, 2013, c. 33, ss. 42 to 46, 47(3), 48 to 50, 51(2) and 52 in force on assent 26.06.2013; (*Note:* 2013, c. 34 (bill C-48) is deemed to have received Royal assent before c. 33 *see* 2013, c. 33, s. 41(3));

— s. 47(1) and (2) deemed to have come into force 22.03.2013 *see* s. 47(3);

— s. 51(1) in force 01.07.2013 *see* s. 51(2).

*See also* various application provisions throughout.

CIF, 2013, c. 34, ss. 413, 414, 415(2) and 416 in force on assent 26.06.2013; s. 415(1) deemed to have come into force 19.03.1998 *see* s. 415(2); (*Note:* c. 34 (bill C-48) is deemed to have received Royal assent before 2013, c. 33 *see* 2013, c. 33, s. 41(3)).

*See also* the application provision s. 416(2).

CIF, 2013, c. 40, ss. 121(2), 122(2), 123(2) and 124(2) in force on assent 12.12.2013; ss. 121(1), 122(1) and 123(1) in force 01.01.2014 *see respectively* 121(1), 122(2) and 123(2); s. 124(1) deemed in force 17.12.1990 *see* s. 124(2).

CIF, 2014, c. 2 (assent: 25.03.2014), s. 9 in force 01.04.2014 *see* SI/2014-34.

CIF, 2014, c. 13 (assent: 19.06.2014), s. 101 and par. 115(c) in force 31.12.2014 *see* SI/2014-103.

CIF, 2014, c. 20, ss. 40(2) and (4) to (9), 41, 42, 43(2), 44(2), 45, 46(2), 47, 48(2), 49(2), 50 to 58, 59(2), 60, 61, 83(2), 84(2), 85, 86(2), 87(2), 88(2) and 89(2) in force on assent 19.06.2014;

— ss. 40(1) and (3), 48(1) and 49(1) in force 01.01.2015 *see respectively* ss. 40(6), 48(2) and 49(2)

— s. 43(1) deemed in force 17.01.2014 *see* s. 43(2);

— ss. 44(1) and 46(1) deemed in force 23.04.1996 *see respectively* ss. 44(2) and 46(2);

— s. 59(1) deemed in force 21.03.2013 *see* s. 59(2);

— ss. 83(1), 84(1), 86(1), 88(1) and 89(1) in force 20.06.2014 *see respectively* ss. 83(2), 84(2), 86(2), 88(2) and 89(2);

— s. 87(1) in force 01.01.2015 *see* s. 87(2);

— s. 393 in force 01.11.2014 *see* SI/2014-83.

*See also* applications provisions throughout.

CIF, 2014, c. 39, ss. 92(2), (3) and (6) to (8), 93 to 96, 97(6) to (9) and 98 in force on assent 16.12.2014;

— ss. 92(1), (4) and (5) and 97(1) to (5) deemed in force 14.12.2012 *see respectively* ss. 92(6) and 97(8).

*See also* application provisions throughout.

CIF, 2015, c. 20 (assent: 18.06.2015), s. 3 in force 01.08.2015 *see* SI/2015-64.

CIF, 2016, c. 7, ss. 63 to 71, 72(2) to (4), 73 and 74 in force on assent 22.06.2016;

— s. 72(1) in force 01.07.2016 *see* s. 72(2).

*See also* application provisions throughout.

CIF, 2016, c. 12, ss. 89(2) to (5), 90(1), (4) and (5), 91, 92(4), 93 and 94 in force on assent 15.12.2016;

— s. 89(1) in force 01.01.2017 *see* s. 89(4);

— s. 90(2) and (3) deemed in force 23.03.2016 *see* s. 90(5);

— s. 92(1) to (3) in force on assent 15.12.2016 *but see* application provision at s. 92(4);

*See also* application provisions throughout.

CIF, 2017, c. 20, ss. 35(3) and (4), 36(5), 37(2), 38(4), 39(2), 40(2) and 41(2) in force on assent 22.06.2017;

— s. 35(1) in force 01.07.2017 *see* s. 35(3);

— ss. 35(2), 36(1) to (4), 38(1) to (3) and 40(1) in force 01.01.2018 *see respectively* ss. 35(4), 36(5), 38(4) and 40(2);

— ss. 37(1) and 39(1) deemed in force 23.03.2017 *see respectively* ss. 37(2) and 39(2);

— s. 41(1) deemed in force 22.03.2016 *see* s. 41(2).

CIF, 2017, c. 33, ss. 106(1) and (7) to (10), 108, 109(1) to (3) and (5) to (7), 110 to 113, 114(2), definitions “*defined benefits pension plan*” and “*defined contribution pension plan*” as enacted by 114(5), 114(6) to (8), (10), (12) to (14) and (16) to (31), 115 to 127, 128(2), 129(1), (3) and (4), 130, 131, 132(5) to (17), 133(5) to (17), 134 to 139, 140(2) to (8), 141 to 146, 147(2), 148(2), 149, 150 to 162 in force on assent 14.12.2017

— ss. 106(2), and (3), 109(4) in force 01.03.1994 *see respectively* ss. 106(7) and 109(7);

— ss. 106(4) and (5) and 107(1) in force 23.07.2016 *see respectively* ss. 106(8) and 107(2);

— the definition “*master pension entity*” in s. 123(1), as enacted by s. 106(6) and 114(9) to (11) and (15), 147(1), 148(1) in force 23.09.2009 *see respectively* ss. 106(9) and 114(28) and (30), 147(2), 148(2);

— the definition “*master pension factor*” in s. 123(1), as enacted by s. 106(6); ss. 114(1), (3), (4) and the definitions “*master pension group*” and “*specified resource*” as enacted by s. 114(5), and ss. 128(1), 129(2), 132(1) to (4), 133(1) to (4), 140(1) in force 22.07.2016 *see respectively* ss. 106(10) and 114(25), 128(2), 129(4), 132(11), 133(11), 140(6);

*See also* various application provisions throughout.

CIF, 2018, c. 12 (assent: 21.06.2018),

— ss. 95 to 101 in force 21.06.2018 *see* s. 68(2).

CIF, 2018, c. 27, ss. 43, 47, 49(1) and (3) to (6), 50 to 52, 53(2) 60 and 61 in force on assent 13.12.2018;

— the definition *emission allowance*, as enacted by s. 41(1), deemed in force 27.06.2018 *see* s. 41(2);

— the definition *investment limited partnership*, as enacted by s. 41(1), deemed in force 08.09.2017 *see* s. 41(3);

— ss. 42(1), 46(1) and 49(2) deemed in force 08.09.2017 *see* ss. 42(2), 46(2), 49(5);

— ss. 44(1), 45(1), 48(1) and 53(1) deemed in force 27.06.2018 *see* ss. 44(2), 45(2), 48(3) and 53(2);

*See also* various application provisions throughout.



## E

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

CIF, 2019, c. 28 (assent: 21.06.2019), s. 100 in force 28.08.2019 *see* SI/2019-86  
 CIF, 2019, c. 29 (assent: 21.06.2019),  
 — ss. 70(1) and 74(1) and (2) deemed in force 19.03.2019 *see* s. 70(2) and 74(3)  
 — ss. 76(1), 78(1) and 79(1) deemed in force 20.03.2019 *see* ss. 76(2), 78(2) and 79(2)  
*see also* various application provisions throughout  
 CIF, 2020, c. 1 (assent: 13.03.2020), s. 39 in force 01.07.2020 *see* s. 213(1), SI/2020-33 and SI/2020-46

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

(*Contrôle des dépenses, Loi sur le*)

**Introduced by Minister of Finance**

s. 13, 2015, c. 36, s. 152; 2017, c. 20, s. 189  
 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  
 CIF, 2015, c. 36, s. 152 in force on assent 23.06.2015.  
 CIF, 2017, c. 20 (assent: 22.06.2017), s. 189 in force 21.09.2017 *see* SI/2017-53.

**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); 2015, c. 3, par. 172(h)  
 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  
 CIF, 2015, c. 3, par. 172(h) (*terminology*) in force on assent 26.02.2015.

**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; 2015, c. 3, s. 82(F)  
 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(3) and (5), 38(2) and (4), 39 and 50 in force 01.02.2014 *see* SI/2013-123;

## E

**Explosives Act — R.S., 1985, c. E-17 — Continued**

— ss. 37(2), 38(1), (3) and (5), and s. 28 of the *Explosives Act*, as enacted by s. 51, repealed before coming into force 31.12.2014 *see* 2008, c. 20, s. 3 (*Statutes Repeal Act*) *see also* *Canada Gazette, Part I*, Vol. 149, No. 6, 07.02.2015, pp. 181-182;  
 — s. 40 in force 01.02.2015 *see* SI/2013-123.  
 CIF, 2004, c. 25, ss. 139 and 208 in force on assent 15.12.2004  
 CIF, 2015, c. 3, s. 82 in force on assent 26.02.2015.

**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  
 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; SOR/2013-156; SOR/2014-313, ss. 1 and 2; SOR/2016-6, s. 1; SOR/2017-95, s. 1; SOR/2019-24, s. 1  
 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; 2018, c. 26, s. 1  
 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; 2012, c. 26, s. 51; 2014, c. 14, s. 17; 2017, c. 6, s. 15; 2018, c. 23, s. 14, c. 26, s. 3; 2020, c. 1, s. 40

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; 2017, c. 6, s. 16(F); 2018, c. 26, s. 4  
 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; 2018, c. 26, s. 5  
 s. 4.11, added, 2018, c. 26, s. 5  
 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; 2012, c. 26, s. 52; 2020, c. 1, s. 41  
 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; 2012, c. 26, s. 53; 2017, c. 6, s. 17; 2020, c. 1, s. 42  
 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; 2014, c. 14, s. 18; 2017, c. 6, s. 18  
 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; 2018, c. 26, s. 6  
 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; 2020, c. 1, s. 43  
 s. 6.2, added, 1994, c. 47, s. 106; 2017, c. 6, s. 20; 2018, c. 23, s. 15, c. 27, s. 415; 2020, c. 1, s. 44  
 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; 2018, c. 26, s. 7  
 s. 7.1, added, 2018, c. 26, s. 8  
 s. 7.2, added, 2018, c. 26, s. 8  
 s. 7.3, added, 2018, c. 26, s. 8  
 s. 7.4, added, 2018, c. 26, s. 8  
 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; 2020, c. 1, s. 45  
 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. 8.31, 2017, c. 6, s. 21  
 s. 8.4, added, 2006, c. 13, s. 112  
 s. 8.5, added, 2006, c. 13, s. 112; 2018, c. 26, s. 9  
 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; 2014, c. 14, s. 19; 2017, c. 6, s. 22  
 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; 2018, c. 26, s. 10  
 s. 10.3, added, 2006, c. 13, s. 114; 2018, c. 26, s. 11  
 s. 11, 2004, c. 15, s. 57

## E

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

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; 2018, c. 26, s. 12; 2020, c. 1, s. 46

s. 13, 2004, c. 15, s. 59

s. 14.1, added, 2006, c. 13, s. 116

s. 14.2, added, 2018, c. 26, s. 13

s. 15, 1991, c. 28, s. 4; 1995, c. 39, s. 173; 2004, c. 15, s. 60

s. 16, 2004, c. 15, s. 61; 2018, c. 26, s. 14

s. 16.1, added, 1994, c. 47, s. 113; 2006, c. 13, s. 117

s. 17, 1994, c. 47, s. 114; 2004, c. 15, s. 62; 2006, c. 13, ss. 117 and 125; 2018, c. 26, s. 15

s. 18, 2018, c. 26, s. 15

s. 19, 1991, c. 28, s. 5; 1995, c. 22, s. 18 (Sch. IV, item 26); 2004, c. 15, s. 63; 2018, c. 26, s. 16

s. 20, 2018, c. 26, s. 17

s. 21, 2018, c. 26, s. 17

s. 22, 2018, c. 26, s. 18

s. 23, 2004, c. 15, s. 64

s. 23.1, added, 2018, c. 26, s. 19

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); 2013, c. 33, par. 195(1)(b); repealed, 2018, c. 26, s. 20

s. 27, 2018, c. 26, s. 21

Schedule 1, added, 2012, c. 26, s. 54; renumbered, 2017, c. 6, s. 23

Schedule 2, added, 2017, c. 6, s. 24; 2020, c. 1, ss. 47 and 48

Schedule 3, added, 2017, c. 6, s. 24; 2020, c. 1, ss. 49 and 50

Schedule 4, added, 2017, c. 6, s. 24; 2020, c. 1, ss. 51 and 52

Coordinating amendment, 2006, c. 13, s. 125

Coordinating amendments, 2012, c. 26, ss. 60 to 64

General, 1995, c. 5, s. 26(2)

General, 1995, c. 22, s. 26

General, 2017, c. 6, s. 19

General, 2018, c. 26, ss. 2(F) and 21 (reports to Parliament)

Transitional, 1991, c. 28, s. 13

Transitional, 1997, c. 36, s. 142

Transitional, 2006, c. 13, ss. 104 to 108

Transitional, 2018, c. 26, s. 22 (Automatic Firearms Country Control List as defined in s. 2(1) of the *Export and Import Permits Act*)

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; *see also* the application provision at 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 in force 15.08.2011 *see* SI/2011-55

CIF, 2012, c. 26, ss. 60 to 64 in force on assent 14.12.2012; ss. 51 to 54 in force 01.04.2013 *see* SI/2013-16

CIF, 2013, c. 33, s. 195 in force on assent 26.06.2013.

CIF, 2014, c. 14 (assent: 19.06.2014), Part 8 (ss. 17 to 19) in force *see* SI/2014-74.

CIF, 2017, c. 6 (assent: 16.05.2017), ss. 15 to 24 in force 21.09.2017 *see* SI/2017-47.

CIF, 2018, c. 23 (assent: 25.10.2018), ss. 14 and 15 in force 30.12.2018 *see* SI/2018-101 and its amendment SI/2018-108

CIF, 2018, c. 26, s. 20 in force on assent 13.12.2018; ss. 1 to 19, 21 and 22 come into force 01.09.2019 *see* SI/2019-41

CIF, 2018, c. 27, s. 415 in force on assent 13.12.2018

CIF, 2020, c. 1 (assent: 13.03.2020), ss. 40 to 52 in force 01.07.2020 *see* s. 213(1), SI/2020-33 and SI/2020-46

## 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; 2015, c. 36, s. 83

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

## E

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

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; 2015, c. 36, s. 84; 2020, c. 5, s. 17  
 s. 10.1, added, 2001, c. 33, s. 9  
 s. 11, 2009, c. 2, s. 261; 2020, c. 5, s. 18  
 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; 2020, c. 5, s. 19  
 s. 24, 1993, c. 26, s. 8; 2009, c. 2, s. 262; 2020, c. 5, s. 20  
 s. 24.1, added, 2001, c. 33, s. 12; 2012, c. 19, s. 57; 2019, c. 28, s. 101  
 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; added, 2015, c. 36, s. 85  
 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  
*General*, 2020, c. 5, s. 21 (*Application of regulations*)  
 Transitional, 1993, c. 26, s. 9  
 Transitional, 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) had 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 in force 16.03.2012 *see* SI/2012-14  
 CIF, 2012, c. 19 (assent: 29.06.2012), s. 57 in force 06.07.2012 *see* SI/2012-56

CIF, 2015, c. 36 (assent: 23.06.2015), ss. 83 to 85 in force 18.05.2017 *see* SI/2017-27.  
 CIF, 2019, c. 28 (assent: 21.06.2019), s. 101 in force 28.08.2019 *see* SI/2019-86  
*CIF 2020, c. 5, ss. 17 to 21 in force on assent (25.03.2020)*

## 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); 2011, c. 21, s. 127  
 s. 4, R.S., c. 20 (2nd Supp.), s. 2; 1994, c. 43, s. 84; 2002, c. 7, s. 167; 2011, c. 21, s. 128; 2018, c. 4, s. 128  
 s. 4.1, added, 1996, c. 10, s. 228; 2011, c. 21, s. 129  
 s. 5, 2011, c. 21, s. 130  
 s. 6, 2011, c. 21, s. 130  
 s. 7, 2011, c. 21, s. 130  
 s. 7.1, added, 2011, c. 21, s. 130  
 s. 8, 2011, c. 21, s. 131  
 s. 9, 2011, c. 21, s. 132  
 s. 10, 1994, c. 43, s. 85; 2003, c. 22, par. 225(v)(E); 2011, c. 21, s. 133  
 s. 11, 2011, c. 21, s. 134  
 s. 12, 2011, c. 21, s. 135  
 s. 13, 2011, c. 21, s. 135  
 s. 14, 2011, c. 21, s. 136  
 s. 15, 2011, c. 21, s. 137  
 s. 16, 2011, c. 21, s. 137  
 s. 18, 2011, c. 21, s. 138  
 s. 19, 2011, c. 21, s. 139  
 s. 20, 2011, c. 21, s. 139  
 s. 21, 2011, c. 21, s. 139  
 s. 22, 2011, c. 21, s. 140(E)  
 s. 23, 2011, c. 21, s. 141  
 s. 25, 2011, c. 21, s. 142  
 s. 26, 2011, c. 21, s. 142  
 s. 27, 2011, c. 21, s. 142  
 s. 28, 2011, c. 21, s. 143  
 s. 30, 2003, c. 22, par. 225(v)(E); 2011, c. 21, s. 144  
 s. 31, 2011, c. 21, s. 145  
 s. 32, 2011, c. 21, s. 146  
 s. 33, 2011, c. 21, s. 147  
 s. 34, 2011, c. 21, s. 147  
 s. 35, 2011, c. 21, s. 147  
 s. 35.1, added, 1994, c. 43, s. 86; 2002, c. 7, s. 168  
 s. 36, 2011, c. 21, s. 148  
 s. 37, 2011, c. 21, s. 149  
 s. 38, 2011, c. 21, s. 150  
 s. 39, 2011, c. 21, s. 151  
 s. 44, 2011, c. 21, s. 152  
**Schedule**, 2011, c. 21, s. 153  
 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

# E

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

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  
 CIF, 2011, c. 21, ss. 127 to 153 in force on assent 29.11.2011  
 CIF, 2018, c. 4, s. 128 in force on assent 29.03.2018

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

## Expungement of Historically Unjust Convictions Act — 2018, c. 11

*(Radiation de condamnations constituant des injustices historiques, Loi sur la)*

### Introduced by Minister of Public Safety and Emergency Preparedness

CIF, 2018, c. 11 and its schedule in force on assent 21.06.2018

## Extractive Sector Transparency Measures Act — 2014, c. 39, s. 376

*(Mesures de transparence dans le secteur extractif, Loi sur les)*

### Minister of Natural Resources (SI/2015-39)

CIF, 2014, c. 39, s. 376 (ss. 1 to 30), the Act in force 01.06.2015 *see* SI/2015-43.

## Extradition Act — 1999, c. 18

*(Extradition, Loi sur l')*

### Minister of Justice

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