

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 2021, c. 27 and Canada Gazette, Part II, Vol. 155, No. 26 (2021-12-22)

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— s. 142(2) repealed before coming into force *see* 2014, c. 39, s. 189;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
Transitional, 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),

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

- ss. 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)

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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, subparagraph 55(1)(s)(i) and (ii); repealed, 2018, c. 24, s. 36
s. 254, 2017, c. 9, subparagraph 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, subparagraph 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, subparagraph 55(1)(s)(v); repealed, 2018, c. 24, s. 36
s. 261, repealed, 2018, c. 24, s. 36
s. 262, 2017, c. 9, subparagraph 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, subparagraph 55(1)(s)(vii); repealed, 2018, c. 24, s. 36
s. 268, 2017, c. 9, subparagraph 55(1)(s)(viii); repealed, 2018, c. 24, s. 36
s. 269, repealed, 2018, c. 24, s. 36
s. 270, 2017, c. 9, subparagraph 55(1)(s)(ix); repealed, 2018, c. 24, s. 36
s. 271, 2017, c. 9, subparagraph 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, paragraph 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, paragraph 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

Economic Statement Implementation Act

2020 — 2021, c. 7

(*Exécution de l'énoncé économique de 2020, Loi d'*)

Introduced by the Deputy Prime Minister and Minister of Finance

- General, 2021, c. 7, ss. 12 to 14 (payments)
- CIF, 2021, c. 7, ss. 1 to 3, 5 to 8 and 10 to 19 in force on assent 06.05.2021;
- s. 4(1) deemed to have come into force on 27.09.2020 *see s. 4(2)*
- s. 9 is deemed to have come into force on 02.10.2020 *see s. 11*

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
- ss. 41.1 to 41.7**, repealed, 2010, c. 23, s. 90
- 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, 56 to 67 and 69 to 82 in force 01.07.2014 *see SI/2013- 127;*
- s. 8 in force 15.01.2015 *see SI/2013-127;*
- ss. 12(1), (3) and (4), s. 12.1, s. 12.2(1) and (3), as enacted by s. 83, s. 84 and 85, s. 86(1) and s. 87 in force 01.04.2011, *see SI/2011-22;*
- s. 12(2) and 12.2(2), as enacted by s. 83, s. 86(2), s. 88 and s. 89(1) in force 01.04.2014, *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 and 90 come into force on a day or days to be fixed by order of the Governor in Council *see s. 91 – Not in force.*

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

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

Minister of Finance (SI/89-97)

- s. 5**, 2001, c. 18, s. 1
- Consequential amendments, ss. 12 to 14 (*see R.S., c. 33 (4th Supp.), ss. 1 to 3*)
- Transitional, 1988, c. 41, s. 16
- 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*

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

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)***Minister of Infrastructure and Communities (SI/2021-87)**

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
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 1, 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)***Minister of Infrastructure and Communities (SI/2021-88)**

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

E

Electoral districts — SI/2003154 — Continued

Abitibi—Baie-James—Nunavik—Eeyou, 2004, c. 19, s. 14
 Acadie—Bathurst, 2005, c. 6, s. 1 (Sch. 1)
 Argenteuil—Papineau—Mirabel, 2004, c. 19, s. 7
 Bas-Richelieu—Nicolet—Bécancour, 2004, c. 19, s. 16
 Battle River, 2004, c. 19, s. 32 (changed to Westlock—St. Paul, 2005, c. 5)
 Beauport—Limoilou, 2004, c. 19, s. 8
 Bonavista—Gander—Grand Falls—Windsor, 2004, c. 19, s. 1
 British Columbia Southern Interior, 2004, c. 19, s. 37
 Bruce—Grey—Owen Sound, 2004, c. 19, s. 22
 Calgary Centre, 2004, c. 19, s. 30
 Calgary Centre-North, 2004, c. 19, s. 29
 Carleton—Mississippi Mills, 2004, c. 19, s. 20
 Charlesbourg—Haute-Saint-Charles, 2004, c. 19, s. 9
 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—Mississippi—Churchill River, 2004, c. 19, s. 27
 Durham, 2004, c. 19, s. 21
 Edmonton—Mill Woods—Beaumont, 2004, c. 19, s. 31
 Fort McMurray—Athabasca, 2004, c. 19, s. 28
 Fundy Royal, 2004, c. 19, s. 5
 Haute-Gaspésie—La Mitis—Matane—Matapédia, 2004, c. 19, s. 13
 Kamloops—Thompson—Cariboo, 2004, c. 19, s. 34
 Kelowna—Lake Country, 2004, c. 19, s. 35
 Kitchener Conestoga, 2005, c. 4
 Kitchener—Wilmot—Wellesley—Woolwich, 2004, c. 19, s. 23 (changed to Kitchener Conestoga, 2005, c. 4)
 Lambton—Kent—Middlesex, 2004, c. 19, s. 24
 Laurier—Sainte-Marie, 2004, c. 19, s. 11
 Longueuil—Pierre-Boucher, 2004, c. 19, s. 12
 Miramichi, 2005, c. 6, s. 2 (Sch. 2)
 Montmagny—L’Islet—Kamouraska—Rivière-du-Loup, 2004, c. 19, s. 18
 Montmorency—Charlevoix—Haute-Côte-Nord, 2004, c. 19, s. 10
 New Brunswick Southwest, 2004, c. 19, s. 6
 Okanagan—Shuswap, 2004, c. 19, s. 36
 Pitt Meadows—Maple Ridge—Mission, 2004, c. 19, s. 33
 Portneuf—Jacques-Cartier, 2004, c. 19, s. 15
 Rimouski-Neigette—Témiscouata—Les Basques, 2004, c. 19, s. 17
 Roberval—Lac-Saint-Jean, 2004, c. 19, s. 19
 St. John’s Est, 2004, c. 19, s. 2
 St. John’s South—Mount Pearl, 2004, c. 19, s. 3
 Westlock—St. Paul, 2005, c. 5
 West Vancouver—Sunshine Coast—Sea to Sky Country, 2004, c. 19, s. 38
 CIF, SI/2003-154, proclamation declaring the representation order to be in force effective on the first dissolution of Parliament that occurs after August 25, 2004
 CIF, 2004, c. 19 in force 01.09.2004 see s. 39
 CIF, 2005, c. 4 in force on assent 24.02.2005
 CIF, 2005, c. 5 in force on assent 24.02.2005
 CIF, 2005, c. 6 (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—Thousands Islands and Rideau Lakes, 2014, c. 19, s. 17
 LeMoigne formerly Longueuil—Charles-LeMoigne, 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

E**Electoral districts — SI/2013102 — Continued**

- 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-Soeurs, 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
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)

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

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
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); 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; 2021, c. 23, s. 302
s. 7, 1999, c. 31, s. 75(E); 2001, c. 5, s. 4; 2009, c. 33, s. 3; 2016, c. 7, s. 209; 2021, c. 23, s. 303
s. 7.1, 2009, c. 33, s. 4; 2016, c. 7, s. 210; 2021, c. 23, s. 304
s. 8, 2013, c. 35, s. 1; 2021, c. 23, s. 305

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; 2021, c. 23, s. 306
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; 2021, c. 3, s. 1; 2021, c. 23, s. 307
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; 2021, c. 23, s. 308
s. 22, 2016, c. 7, s. 214; 2017, c. 20, s. 234; 2018, c. 12, s. 287; 2021, c. 23, s. 309
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; 2021, c. 23, s. 310
s. 23.1, added, 2003, c. 15, s. 19; 2009, c. 33, s. 8; 2015, c. 36, s. 75; 2017, c. 20, s. 236; 2021, c. 23, s. 311
s. 23.2, added, 2012, c. 27, s. 18; 2017, c. 20, s. 237; 2021, c. 23, s. 312
s. 23.3, 2021, c. 23, s. 313
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; 2021, c. 23, s. 314
s. 29, 2000, c. 12, s. 108; 2021, c. 23, s. 315
s. 30, 2021, c. 23, s. 316
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; 2021, c. 23, s. 317
s. 50, 2015, c. 36, s. 76; 2017, c. 20, s. 239
s. 51, 2021, c. 23, s. 318
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; 2021, c. 23, s. 319
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)

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

- 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
- 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; 2021, c. 23, s. 320
- 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

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Employment Insurance Act — 1996, c. 23 — Continued

- s. 152.07**, added, 2009, c. 33, s. 16; 2016, c. 7, s. 220; 2021, c. 3, s. 2; 2021, c. 23, s. 321
- 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; 2021, c. 3, s. 3; 2021, c. 23, s. 322
- 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; 2021, c. 23, s. 323
- 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
- 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. 153.1304**, repealed, 2021, c. 23, s. 324
- 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; 2021, c. 23, s. 325
- 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; 2021, c. 23, s. 326
- 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; 2021, c. 23, s. 327
- Part VIII.6**, added, 2021, c. 23, s. 328
- s. 153.197**, added, 2021, c. 23, s. 328 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; 2021, c. f23, s. 329
- Sch. III**, added, 2016, c. 7, s. 224; repealed, 2017, c. 20, s. 310
- Sch. IV**, added, 2017, c. 20, s. 253
- Sch. V**, added, 2021, c. 23, s. 330
- Sch. VI**, added, 2021, c. 23, s. 330
- 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
- Coordinating amendment, 2021, c. 23, s. 337 and 338
- 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)

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- 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)
 Transitional, 2021, c. 23, s. 331 to 336
 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 subparagraph 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).
 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

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Employment Insurance Act — 1996, c. 23 — Continued

- 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).
- 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)
- CIF, 2021, c. 3 (assent: 17.03.2021), ss. 1 to 3 in force on assent *see* s.12
- CIF, 2021, c. 23 (assent: 29.06.2021)
- ss. 302(1), 303(1) and (3), 304(1), 305, 306(1), 307(1) and (3), 308(1), 309(1), 3) and (5), 310(1), (3), (5), (7), (9), (11) and (13), 311(1), 312(1), 313(1), 314(1), 315(1), 316(1) and (3) 317(1), 318(1), 319 to 321, 322(1), 324, 325, 327, 329 and 330 deemed in force 26.09.2021 *see* s. 339(1)
- s. 302(2), 303(2) and (4), 304(2), 306(2), 307(4), 308(2), 309(2), (4) and (6), 310(2), (4), (6), (8), (10), (12) and (14), 311(2), 312(2), 313(2), 314(2), 315(2), 316(2) and (4),

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

317(2), 318(2), 322(2) deemed in force 25.09.2022 *see s. 339(2)* — Not in force
— ss. 307(2) and 323 come into force on a day to be fixed by order of the Governor in Council *see ss. 339(3)* — Not in force
— s. 326 deemed in force 12.09.2021 *see s. 339(4)*
— s. 328 comes into force on a day to be fixed by order of the Governor in Council *see s. 339(5)* — Not in force

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

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

Employment Tax Credit Act
*(Crédit d'impôt à l'emploi, Loi sur le)***Minister of Human Resources Development** *see 1996, c. 11, s. 96*

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

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)
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

E

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

(Approvisionnements d'énergie, Loi d'urgence sur les)

Minister of Natural Resources

- s. 2, R.S., c. 22 (4th Supp.), s. 65; 1990, c. 2, s. 1
- s. 3, 1990, c. 2, s. 2; 2010, c. 12, s. 1725
- s. 4, 2010, c. 12, s. 1725
- s. 5, 2004, c. 25, s. 135
- s. 6, 2010, c. 12, par. 1727(a)(E)
- s. 7, 2010, c. 12, s. 1726(E) and par. 1727(b)(E)
- s. 8, 2003, c. 22, par. 224(z.32)(E) and 225(u)(E)
- s. 11, 1994, c. 41, s. 37(1)(j)
- s. 12, 1990, c. 2, s. 3; 1994, c. 41, ss. 37(1)(j) and 38(1)(c); 2010, c. 12, par. 1727(c)(E)
- s. 13, R.S., c. 22 (4th Supp.), s. 65; 1993, c. 34, s. 63
- s. 14, 1994, c. 41, s. 37(1)(j)
- s. 15, R.S., c. 22 (4th Supp.), s. 66
- s. 16, repealed, R.S., c. 22 (4th Supp.), s. 67
- s. 17, repealed, R.S., c. 22 (4th Supp.), s. 67
- s. 18, repealed, R.S., c. 22 (4th Supp.), s. 67
- s. 21, repealed, R.S., c. 22 (4th Supp.), s. 68
- s. 22, R.S., c. 22 (4th Supp.), s. 69
- s. 25, 1990, c. 2, s. 4; 2001, c. 4, s. 79(F); 2004, c. 25, s. 136(E); 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)

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

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*)

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)

E

Environmental Violations Administrative Monetary Penalties Act — 2009, c. 14, s. 126 — Continued

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*

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

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

- 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)
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

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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
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).

E**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; 2021, c. 23, s. 117
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; 2021, c. 23, s. 118
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; 2021, c. 23, s. 119
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; 2021, c. 23, s. 120
s. 59.1, added, 2007, c. 18, s. 88
s. 60, 2007, c. 18, s. 89
s. 61, 2007, c. 18, s. 90
s. 62.1, added, 2007, c. 18, s. 91
s. 66, 2007, c. 18, s. 92
s. 68, 2005, c. 38, s. 94 and par. 145(2)(f)
s. 70, 2007, c. 18, s. 93
s. 73, 2007, c. 18, s. 94
s. 74, 2007, c. 18, s. 95
s. 75, 2007, c. 18, s. 95
s. 87, 2007, c. 2, s. 55
s. 88, 2007, c. 18, s. 96 and 157
s. 93.1, added, 2007, c. 18, s. 97
s. 93.2, added, 2007, c. 18, s. 97
s. 117.1, added, 2007, c. 18, s. 98
s. 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

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- 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; 2021, c. 23, s. 74
s. 209.1, added, 2018, c. 27, s. 64; 2021, c. 23, s. 75
s. 210, 2018, c. 27, s. 65; 2021, c. 23, s. 76
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
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; 2021, c. 23, s. 77
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; 2021, c. 23, s. 121
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; 2021, c. 23, s. 122
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; 2021, ch. 23, art. 122
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; 2021, c. 23, s. 124
- 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; 2021, c. 23, s. 125
- Sch. 3:**
- s. 1**, 2003, c. 15, s. 51; 2008, c. 28, s. 65; 2013, c. 33, s. 57; 2014, c. 20, s. 81

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

- 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
- 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]

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

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)

CIF, 2021, c. 23 (assent: 29.06.2021)

- s. 117(1) deemed in force 20.04.2021 *see* ss. 117(2)
- s. 118(1) deemed in force 20.04.2021 *see* ss. 118(2)
- s. 119(1) deemed in force 20.04.2021 *see* ss. 119(2)
- s. 120(1) deemed in force 20.04.2021 *see* ss. 120(2)
- s. 121(1) deemed in force 20.04.2021 *see* ss. 121(2)
- s. 122(1) deemed in force 20.04.2021 *see* ss. 122(2)
- s. 123(1) deemed in force 20.04.2021 *see* ss. 123(2)
- s. 124(1) deemed in force 20.04.2021 *see* ss. 124(2)
- s. 125(1) deemed in force 20.04.2021 *see* ss. 125(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
 - 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

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

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 VI.1, (ss. 35 to 41.3), added, 1995, c. 46, s. 1; repealed, 2000, c. 30, s. 10
s. 35, R.S., c. 15 (1st Supp.), s. 14; repealed, R.S., c. 7 (2nd Supp.), s. 12; added, 1995, c. 46, s. 1; repealed, 2000, c. 30, s. 10
s. 36, repealed, R.S., c. 7 (2nd Supp.), s. 12; added, 1995, c. 46, s. 1; repealed, 2000, c. 30, s. 10
s. 37, repealed, R.S., c. 7 (2nd Supp.), s. 12; added, 1995, c. 46, s. 1; repealed, 2000, c. 30, s. 10
s. 38, repealed, R.S., c. 7 (2nd Supp.), s. 12; added, 1995, c. 46, s. 1; repealed, 2000, c. 30, s. 10
s. 38.1, added, 1998, c. 19, s. 277; repealed, 2000, c. 30, s. 10
s. 39, repealed, R.S., c. 7 (2nd Supp.), s. 12; added, 1995, c. 46, s. 1; repealed, 2000, c. 30, s. 10
s. 40, R.S., c. 15 (1st Supp.), s. 15; repealed, R.S., c. 7 (2nd Supp.), s. 12; added, 1995, c. 46, s. 1; repealed, 2000, c. 30, s. 10
s. 41, repealed, R.S., c. 7 (2nd Supp.), s. 12; added, 1995, c. 46, s. 1; repealed, 2000, c. 30, s. 10
s. 41.1, added, 1995, c. 46, s. 1; repealed, 2000, c. 30, s. 10
s. 41.2, added, 1995, c. 46, s. 1; repealed, 2000, c. 30, s. 10
s. 41.3, added, 1995, c. 46, s. 1; repealed, 2000, c. 30, s. 10
s. 42, R.S., c. 15 (1st Supp.), s. 16; R.S., c. 7 (2nd Supp.), s. 13
s. 43.1, added, R.S., c. 7 (2nd Supp.), s. 14
s. 44, repealed, R.S., c. 7 (2nd Supp.), s. 15
s. 45.1, added, R.S., c. 15 (1st Supp.), s. 17
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

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

- 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; 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

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

- 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
- 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; 2021, c. 23, s. 65
- 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

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- s. 102.1**, added, R.S., c. 7 (2nd Supp.), s. 49; 1996, c. 21, s. 63; 2013, c. 33, s. 42; 2021, ch. 23, s. 66
- 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); 2021, c. 23, s. 67
- 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); 2021, c. 23, s. 100)
- 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); 2021, c. 23, ss. 101(1)(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; 2021, c. 23, s. 102
- s. 143.1**, added, 1993, c. 27, s. 21
- s. 144**, added, 1990, c. 45, s. 12
- s. 144.01**, added, 2000, c. 30, s. 21
- s. 144.1**, added, 1997, c. 10, s. 158
- s. 145**, added, 1990, c. 45, s. 12; repealed, 1997, c. 10, s. 8
- s. 146**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 22
- s. 147**, added, 1990, c. 45, s. 12; repealed, 1994, c. 9, s. 5
- s. 148**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 23; 1997, c. 10, s. 9; 2021, c. 23, s. 103
- 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

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

- 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; 2021, c. 23, s. 104
- 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; 2021, c. 23, s. 105
- 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; 2021, c. 23, s. 106
- s. 187**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 50; 1997, c. 10, s. 181; 2006, c. 4, s. 13
- s. 188**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 51; 1994, c. 9, s. 12(F); 2006, c. 4, s. 14
- s. 188.1**, added, 1993, c. 27, s. 52; 2000, c. 30, s. 39
- s. 189**, added, 1990, c. 45, s. 12
- s. 189.1**, added, 1993, c. 27, s. 53
- s. 189.2**, added, 1993, c. 27, s. 53
- s. 190**, added, 1990, c. 45, s. 12; 1993, c. 27, s. 54 and s. 204 (Sch. II, item 1(c))(F); 1997, c. 10, s. 36; 2000, c. 12, s. 113 (Sch. I, 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. I, 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

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- 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. 211.1**, added, 2021, c. 23 s. 107
- s. 211.11**, added, 2021, c. 23 s. 107
- s. 211.12**, added, 2021, c. 23 s. 107
- s. 211.13**, added, 2021, c. 23 s. 107
- s. 211.14**, added, 2021, c. 23 s. 107
- s. 211.15**, added, 2021, c. 23 s. 107
- s. 211.16**, added, 2021, c. 23 s. 107
- s. 211.17**, added, 2021, c. 23 s. 107
- s. 211.18**, added, 2021, c. 23 s. 107
- s. 211.19**, added, 2021, c. 23 s. 107
- s. 211.2**, added, 2021, c. 23 s. 107
- s. 211.21**, added, 2021, c. 23 s. 107
- s. 211.22**, added, 2021, c. 23 s. 107
- s. 211.23**, added, 2021, c. 23 s. 107
- s. 211.24**, added, 2021, c. 23 s. 107
- s. 211.25**, added, 2021, c. 23 s. 107
- 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
- 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

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- 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; 2021, c. 23, s. 108
- 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
- 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

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

- 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; 2021, c. 23, s. 109
- 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. 285.02**, added, 2021, c. 23, s. 110
- s. 285.1**, added, 2000, c. 19, s. 70
- s. 286**, added, 1990, c. 45, s. 12; 1998, c. 19, s. 282; 2021, c. 23, s. 111
- 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; 2021, c. 23, s. 68
- s. 289.1**, added, 2001, c. 17, s. 258
- s. 289.2**, added, 2018, c. 27, s. 50; 2021, c. 23, s. 69
- s. 290**, added, 1990, c. 45, s. 12; 1994, c. 21, s. 128
- s. 291**, added, 1990, c. 45, s. 12; 1998, c. 19, s. 283; 1999, c. 17, par. 156(h); 2000, c. 30, s. 86; 2001, c. 17, s. 259; 2017, c. 33, par. 161(b)
- s. 292**, added, 1990, c. 45, s. 12; 2000, c. 30, s. 87; 2018, c. 27, s. 51; 2021, c. 23, s. 70
- 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; 2021, c. 23, s. 112

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- 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; 2021, c. 23, s. 113
- 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); 2021, c. 23, s. 71
- 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
- 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

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

- 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
- 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

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- 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
- 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
- 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

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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
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

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- 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
- s. 2**, added, 2021, c. 23, s. 114
- s. 3**, added, 2021, c. 23, s. 114
- s. 4**, added, 2021, c. 23, s. 114
- s. 5**, added, 2021, c. 23, s. 114
- 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; 2021, c. 23, s. 115
- 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)
- 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

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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
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

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- 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 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
 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

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

- 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(2), 140(2), 145(2), 146(2), 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
- 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;

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

- 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 to have come into 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);*
- ss. 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.

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*

E

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

CIF, 2021, c. 23, ss. 65 to 71, 104, 110, 113 and 114 in force on assent 29.06.2021
— ss. 100(1) and (2), in force 01.07.2021 *see s. 100(5)*
— ss. 100(3) and (4) deemed in force 18.05.2019 *see s. 100(6)*
— s. 101(1) in force 01.07.2021 *see s. 101(2)*
— s. 102(1) in force 01.07.2021 *see s. 102(2)*
— s. 103(1) in force 01.07.2021 *see s. 103(2)*
— s. 105(1) in force 01.07.2021 *see s. 105(3)*
— s. 186(0.1) of the *Excise Tax Act* as enacted by s. 106(3) deemed in force 18.05.2019 *see s. 106(10)*
— s. 107(1) in force 01.07.2021 *see s. 107(2)*
— ss. 108(1) to (4) in force 01.07.2021 *see s. 108(7)*
— s. 111(1) in force 01.07.2021 *see s. 111(2)*
— ss. 112(1) and (2) in force 01.07.2021 *see s. 112(3)*
— ss. 115(1) to (3) deemed in force 18.05.2019 *see s. 115(4)*

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

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

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;*
— 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; SOR/2021-17, 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; 2021, c. 1, s. 16
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

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

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
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, c. 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; 2021, c. 1, s. 17
Schedule 3, added, 2017, c. 6, s. 24; 2020, c. 1, ss. 49 and 50; 2021, c. 1, s. 18
Schedule 4, added, 2017, c. 6, s. 24; 2020, c. 1, ss. 51 and 52; 2021, c. 1, s. 19
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*
CIF, 2021, c. 1 (assent: 17.03.2021), ss. 16 to 19 come into force on a day to be fixed by order of the Governor in Council *see s. 52(1)*.

E**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
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

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

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

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