



PRINCE EDWARD ISLAND
ÎLE-DU-PRINCE-ÉDOUARD

ENVIRONMENT TAX ACT GENERAL REGULATIONS

PLEASE NOTE

This document, prepared by the *Legislative Counsel Office*, is an office consolidation of this regulation, current to September 26, 2015. It is intended for information and reference purposes only.

This document is *not* the official version of these regulations. The regulations and the amendments printed in the *Royal Gazette* should be consulted on the Prince Edward Island Government web site to determine the authoritative text of these regulations.

For more information concerning the history of these regulations, please see the *Table of Regulations* on the Prince Edward Island Government web site (www.princeedwardisland.ca).

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ENVIRONMENT TAX ACT
Chapter E-8.3

GENERAL REGULATIONS

Pursuant to section 3 of the *Environment Tax Act* R.S.P.E.I. 1988, Cap. E-8.3, Council made the following regulations:

1. Definitions

In these regulations,

- (a) “**Act**” means the *Environment Tax Act* R.S.P.E.I. 1988, Cap. E-8.3;
- (b) “**eligible diplomat**” means a diplomat who, pursuant to an international agreement, is not subject to Canadian taxes during his or her service in Canada. (EC546/15)

2. Rebate of tax – use outside province

Where a motor vehicle registered or required to be registered under the *Highway Traffic Act* R.S.P.E.I. 1988, Cap. H-5,

- (a) is sold within the province; and
- (b) is taken out of the province within 30 days after the date of the sale,

the Minister, on application in the form approved by the Minister and receipt of satisfactory evidence that the motor vehicle is to be used outside the province, may refund to the purchaser the tax paid under the Act at the time of purchase. (EC546/15)

3. Rebate of tax – eligible diplomat, etc.

Where a purchaser is an eligible diplomat or the spouse or a family member of an eligible diplomat, the Minister, on application in the form approved by the Minister and receipt of satisfactory evidence of the purchaser’s status, may refund to the purchaser the tax paid under the Act at the time of purchase. (EC546/15)