

Tapkuat Maligaliyit Kivgaqtit Katimayit Nunavutmi

**Maligaq taphumunga Nunavut Katimayit
Avikhimaninut Tukhigaut**



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MALIGALIGIYIT KIVGAQTIT KATIMAYIT NUNAVUTMI

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MALIGAQ TAPHUMUNGA NUNAVUT AVIKHIMANINUT KATIMAYIT TUKHIGAUT

1.0 Maligaqmun Ihumagiyauyut

- 1.1 Tapkuat Maligaligiyyit Kivgaqtit Katimayit (tapkuat “LSB-kut”) qiniqtut ilagialqinut pilaqnit nakuamugutit Nunavummiut ilagialqihugit nanminigiyyai havaktit hapunniaqtit tapkununga inmiguqtut maligaqnut hapunniaqtit piyumayut piqaqtitiniq maligaliqutitut ikayutit kivgaqtutit pilaqtunut tapkuatlu LSB-kut angiqtai kivgaqtugauyut Nunavutmi.
- 1.2 Tapkuat pinahuaqtai tapkuat LSB-kut Nunavutmi avikhimani katimayit tukhigautit pityuhit pinguqninut titigaqnit nunaliuyut nunaliungittutlu inmiguqtut maligaqnut hapunniaqtit naamagininut tapkuat LSB-kut piquyani havagiyaqaqtai ihuaqhihimanit inmiguqtut maligaliqutit ikayutit avikhimani katimatit Nunavutmi (tapkuat “Nunavut Avikhimani Katimayit”).
- 1.3 Tamna Ataniyyuq Ataniyyuni Havakti (CEO-nguyuuq) tapkununga LSB-kut tiliuqniaqta maligaliqutitut ikayutit havat tapkununga hapunniaqtit tapkunani Nunavut Avikhimani Katimayit naamaktumik ayyikkiktumiklu piplugit malikhugit taihimanit tapkunani Nakataani 37

tapkunani *Maligaliqutit Kivgaqtutit Piquyat*, R.S.N.W.T. 1988, c. L-4 (tamna “Piquyat”).

- 1.4 Hivuvgut tiliuqtauniahaqluni kitumikliqak inmiguqtumik hapunniaqtimik apiqhuiyaqtuqtukhani, tamna CEO-nguyuuq ihumagiqahiutiniaqta tapkuat atuqhimanit, ayuitnit pilagutailu piyalgit titiqanut apiqhuiyartuqtukhanutluniit niguaqlugulu hapunniaqti pilaq naamaktumiklu piyakhanut.
- 1.5 Tamna CEO-nguyuuq nakuuyumik havaqagialik atuqpiaqnilu tapkuat aulatyutit tapkununga avikhimanit katimayit tiliuqnitlu apiqhuiyartuqtut piyangi akikitniqhanik piplugit ayuqnaittagangat piyumaninutlu pilaqtut inuit hukhagiyaunagit tukhigautainut tapkuat tikittaqtut tiliuqnit havagutit.

2.0 Unniqtuutit

“Nunaliyyuq” kinaliqak nunaqaqpakniqhaq Nunavutmi naamakhihimayuqlu nunaliuniqmun tapkunani *Income Taxsit Piquyat Kanatami* R.S.C.1985, c. 1.

“Nunaliyyuq Hapunniaqti” hapunniaqti, naamaktumik pihimayuq tapununga Maligait Katimayit Nunavutmi, tamna nunaqaqpakniqhaq Nunavutmi piqaqtitilaqlu naunaipkutaqmik nunaliuniqmun malikhugit tapkuat Nunavut nunaliuniqmun piyalgit titigaqhimanitigut tapkunani *Income Taxsit Piquyat Kanatami* R.S.C. 1985, c. 1. Naunaipkutaq, piplugit aipanganinqnitat ukiunganut taxsit taihimanit nunaliuninganut,

tukhigaulat taphumanga CEO-nguyuuq talvani
hapunniaqtip tunihiniani tukhigautmik taiyauniqmun
tapkununga Nunavut Avikhimaniani Katimayit.

Hapunniaqti, nunaliulihaq Nunavutmi, pilaittuq
piqaqtitiniq piyaliknik taxsit taihimaninut piplugu
nuktihaqnia, naamakhilaqta nunaliuniqni piyalgit
pilugu, 1) tunihiniq taphumunga CEO-nguyuuq
ihumagiyaunianik atuqtumik Nunavutmi aqutyutmik
laisamik tamnaluniit Nunavutmi aaniaqtailiniqmun
qigatayunnuaqmik, tamnalu 2) naunaipkutaq naliaknik
aulattiniq maligaqnut aapisimik havaknialuniit
maligaqnut aapisimi Nunavutmi.

“Maligaqmun Aapisi”

takukhauyuq nappaqhimayuq, inigiya
Nunavutmi, angmaumayuq atuqtitlugu
atuqtauvaknit havaknaqtitlugu ikaqnit,
Hannangautmin Tallimiutmun, tahapkuat
Nunavummiut pilaqtai maligaliqutinut
kivgaqtutit taphumanga avikhimaninini
katimayit hapunniaqti. Naunaipkutaq aturtuq
nanminilikmun laisa Nunavutmun
pitquyaulaqmiyuq taphumanga CEO-nguyuuq.

“Nunaliungittuq Hapunniaqti” hapunniaqti nunaqaqpakniqhaq Nunavutmi.
Nunaliungittuq hapunniaqti tukhigaqtuq
havakhamik tapkunani Nunavut Avikhimanit

Katimayit piqaqtitiyalik naunaipkutaqmik nakuuyumik pilaqnia tahamunga nunatagauyumun nunaqyuaqtaqmiluniit maligaq katimayinut taphuma havakviginiqhauyainut.

3.0 Tukhigaut

1. Tamaita hapunniaqtit, naliaknik nunaliuyuq nunaliungittuqluniit Nunavutmi, tapkuat inmigtut havaktut, hannaiqhimayut piqaqtitiniqmik maligaliqutinut ikayutit kanturakhimaittut kivgaqtutmik kivgaqtutinutluniit pihimanit tapkununga Katimayinut nunaliitluniit avikhimaniani katimayigalaat taphuma hapunniaqtip piyaqaqnit piqaqtitiniq maligaliqutinut ikayut taihimayumi nunami piyumayutlu atiqmiknik ilaliutiQuiyut tapkununga Nunavut Avikhimanianut Katimayit, tunihyalgit tukhigautimingnik taphumunga CEO-nguyuuq tapkunani LSB-kut ihumagiyauyukhamik.
2. Nunaliuyuq hapunniaqti apigiyauniaq piqaqtitiniqmik naunaipkutaq nunaliuniqmik malikhugit tapkuat Nunavutmi nunaliuniqmun piyalgit taihimanitigtut atuqhugit tapkuat *Income Taxsit Piquyat Kanatami* R.S.C. 1985 c.1.
3. Naunaipkutaq, piplugu tamna aipanganinqnitamik ukiumun taxsit taihimanianik nunaliuniqmun, tukhigaqtaulaq taphumunga CEO-nguyuuq tunihiniani taphuma hapunniaqtip tukhigautani ilaliutinianut talvunga Nunavut Avikhimaniani Katimayit nunaliuniqmun hapunniaqtiuniqmik.

4. Hamunniaqti, nunaliulihaq Nunavutmi, pilaittuq piqaqtitiniq piyaliknik taxsit taihimaninut piplugu nuktihaqnia, naamakhilaqta nunaliuniqni piyalgit pilugu tunihiniq taphumunga CEO-nguyuuq ihumagiyauyukhamik:
 - i) atuqtumik Nunavutmi aqutyutmik laisamik tamnaluniit Nunavutmi aaniaqtailiniqmun qigatayunnuaqmik, tamnalu
 - ii) naunaipkutaq naliaknik aulattiniq maligaqnut aapisimik havaknialuniit maligaqnut aapisimi Nunavutmi.
5. Tamaqmik tukhigaqtut tunihiyalgit taphumunga CEO-nguyuuq unniqtuttiaqhimayut havakniqmun atuqhimanit naunaiqhimalugit atuqhimaninqminut tahapkunani ilagit ihuinarniqmutluniit maligait. Tukhigaqtut piyaqaqmiyuttauq piqaqtitiniq ninaqhimayumik havaqmingnut tamnalu/tamnaluniit nunaqagiaq atuqhimanianik Nunavutmi pilaqtittanga tamna CEO-nguyuuq naamaktumik ihumaginia qanga piyaqaqatlu ahianguqnit tapkunanga nikittaqtut havagutit atuqhugit Nakataani 37 piyaqaqtitni taiyaunianut tikittaqtut apiqhuyiyit havat.
6. LSB-kut tukhigalaqtai kitutliqak tamaitaluniit hapunniaqtit tapkununga avikhimaninut katimayit tukhigaphaqnik, naunaitqikhaqni nutanguqtitniluniit inmingnut avikhimanini katimayinut tukhigautai, ukiuq tamaat qakutikkutluniit, piplugu LSB-kut naamagiyainut, atuqppiaqtitnininut tapkuat avikhimanini katimayit titiqat nutanguqhimayangit tapkuatlu tamaita hapunniaqtit titigaqhimayut talvani avikhimanini katimayit pilagiakhait, atulaqnit piyumanilu tiliuqtauniqmun maligaliqutinut ikayutit titiqani.

4.0 Pinahuaqtauyut

- 4.1 Malikhugit tapkuat Naktaani 37 tapkunani *Maligaliqutit Kivgaqtit Piquyat* R.S.N.W.T. 1988, c. L-4 (tamna “Piquyat”), tamna CEO-nguyuuq “pinahuaqpiagialik atuqpiatitnininut naamaktimik ayyikkiktitlugitlu tahapkuat hapunniaqtit tapkunani avikhimanininut katimayit”.
- 4.2 Tapkuat LSB-kut atuqpiagahuat atuqpiaqtitnininut tamna tiliuqtaunia titiqat tapkununga Nunavut Avikhimanininut Katimayit hapunniaqtitnininut iniqhimayangi atuqhugit hatqiumayut atuqpiaqtitnilu nikittaqnininut pityuhiq.
- 4.3 Pihimaya ihumamiguta taphuma CEO-nguyuuq naunaiqninik kitut titiqat piyalgit maligaliqutininut kivgaqtugauninik tapkununga Nunavut avikhimanininut katimayit hapunniaqtit. Tamna ihumamiguta taphuma CEO-nguyuuq atulaqta uqaqatigilugit tapkuat nunaliit avikhimaninini havakvit hivuliqti, nunaliit avikhimaninini hivuliqti hapunniaqti, tamnalul/ tamnaluniit Ataniyuuq Aualtyutinut Havakti.
- 4.4 Nakataani 37 (4) uqaqhimayut tamna CEO-nguyuuq ahiagularuq tapkununga Nunavut Avikhimaninini Katimayit nikittaqnit havagutit naamaguhukkangami tapkuninga:
- a) tapkuat aulatyutai tapkuat nikittaqnit havagutit akikitqiyaulaittangi piplugit;
 - b) tapkuat piyumani taphuma pilaqup inuup piyanga ihuigittialaittungaluniit taphumanga atuqnianik nikittaqnit havagutit; tamnaluniit

- c) tamna hapunniaqti tiliuqtaunahuaq pilaitnia pivikhaqalaitnikhanikluniit tiliuqtaunikhamun; tamnalulu/tamnaluniit piniaq pilaqnikhakmatluniit ihuityutiqaqnia inminut aktuayumik; tamnalulu/tamnaluniit atuqhimalungittanganiluniit, ayuitnianik pilagutainikluniit piyaliknik, piplugu ihumagiyaunit tamaita qanugitnigiyait.

4.5 Tamna Nunavut Avikhimanini Katimayit hapunniaqti tiliuqtauhim, ayuq titiqanik pitalaitnia ahianik hapunniaqtimik piqaqtittanga kitutliqak maligaliqutinut ikayutit tugangayut taphumunga titiqanut kihimiukpan:

- d) hivuagut angiqtaunia piyauyuq taphumangat CEO-nguyuuq piplugit qanugitni taimaittumun naamakpat pingitnit;
- e) tamna piyaunia tamna Nunavut Avikhimanini Katimayit hapunniaqti pilaitnia hatqiqnianut nutqangatlaktumi pityuhiqnut ahiagulaknianutluniit ahianutluniit hivuagut pigiaqutauyup pityuhiqnut; tamnaluniit
- f) tamna hapunniaqti pilaqtuqluniit inuk angiqhiania titiqatigut ahianguqnianik hapunniaqti taimaittuqlu angigut naamagikpagu taphuma CEO-nguyuuq.

5.0 Havat Havagiyauyutlu

- 5.1 Hapunniaqtit pihimayai atiqtik ilaliutinanut tapkununga Nunavut Avikhimanini Katimayit havaqaqniat tunihiniqmun naamaktumik unniqtuttiaqnit titiqat taphumunga CEO-nguyuuq qangiqtitnagu pingahut avatit (60) uplut tapkuat iniqniatni kitutliqak tiliuqnit titiqat. Ihumamigutigilaqta taphuma CEO-nguyuuq tukhiqninik ilagiagutit tuhagakhat tunininut titiqat hivuani angiqniahaqlugit akiliqtaunit. Hapunniaqtit tukhilat naamaktumik pitaqnit uiguni avataanut tapkuat 60-uplut pivikha piqaqtituluni unniqtutinik kinguvagiagutikhainut. Tamna CEO-nguyuuq qipilukhilaq akiliqtutikhanik, tamaat ilainanutluniit, naamahihimaittunut unniqtutit titiqanut piqatainutlu akiliqtakhanut. Tamna CEO-nguyuuq qipilukhilaq akiliqtutikhanik titiqanut piyauninut kinguani 60-uplut pivikhanut, piitpat uigutyutikhanik tukhigaungitpat angiqtaungitpatluniit.
- 5.2 Tamna Hapunniaqti akiliqtakhaliuga akiliqtaungitpat piplugu malikhangitnia uumunga maligaqmun takutqikhaqtitilaq, titiqatigut, tapkununga Ataniuyunut Katimayigalaat tapkununga LSB-kut ihumagiyauyukhamik.
- 5.3 Nunaliuyungittuuq tukhigaqtuuq havalik piqaqtitiniqmik inminut laisamik havakniqmik maligaqnut Nunavutmi, naliakkut kiklilittautilikmik hatqiqniqmun titiqamik ukiumutyluniit ilauniqmun tapkununga Maligait Katimayit Nunavutmi. Nunaliuyungittuuq hapunniaqti tiliuqtaulaittuq havaqmun utaqilugu naunaipkutaq ilauniqmun tapkununga Maligait Katimayit Nunavutmi havagiyamutluniit piqaqtitanik ayyikkutanik tuninia taphumunga CEO-nguyuuq. Titiqamik tiliugilaittuq hapunniaqtimun pilagutaittuq havakniqmik maligaqnut tapkununga Maligait Katimayit Nunavutmi.

- 5.4 Malikhugit tapkuat maligait, “tamna hapunniaqti pilaitnia kitunikliqak piplugu havanguyuuq maligaliqutinut ikayutit atuqtitlugu kituliqak pivikha avataanut qullit uplut tamna tuhaqhitiyalik taphumunga CEO-nguyuuq tamna pipkaiyalik piqpiangunianik taphuma pilaitniqminik tuhaqhitnia taimaitnianik”.
- 5.5 Kituliqak hapunniaqti piyuq, kitumut;iqak piplugu, ihumaliurtuq pipkaqnia atini ahiqvaqtaunia tapkunanga Nunavut Avikhimanini Katimayit, piniaq, pipkaqaqlugu tamna CEO-nguyuuq titiqatigut, titigaqnianik taimaittanga, tamatkiumalugit tamaita amiakuit havat hivuani havagiyai pittiaqlugit havaktiaqhimagayuniklu pilugit malikhugit taphuma havaktiuqpiarniqmun piyaqaqnit.
- 5.6 Malikhugit tapkuat Naktaani 12.1 tapkunani maligait, “hapunniaqti piyuq atini ahivaqnia tapkunanga Avikhimanini Katimayit kitumutliqak piplugu piyalik pilaqnia utiqtitauuniqmun kitunutliqak Avikhimanini Katimayit angiqtauhimaittumik tapkunanga Katimayini Katimayiyut taphumungaluniit Piyaqaqtitnianiut taphuma Apiqhuyiyi tapkunani Nunavut Apiqhuyiyini Apiqhuyiyit atuqhugu nakatata ilaani 35(3) tapkunani *Maligaligiyyit Kivgaqtit Piquyat.*”