

Tapkuat Maligaliyit Kivgaqtit Katimayit Nunavutmi

Nunaliuyuq Hapunniqti Maligaq

Resident Counsel Policy



2014

This Policy was ratified by the Legal Services Board of Nunavut on November 14, 2010.
Amended September, 2014



MALIGALIGIYIT KIVGAQTIT KATIMAYIT NUNAVUTMI

Titigaqaqvia 125, Uqhuqtuuq, Nunavut. XOB-1Jo
(867) 360-4600 Hivayauta (867) 360-6112 Fax-kut

Nunaliuyuq Hapunniaqti Maligaq

1. Maligaq Uqauhit

- 1.1. Tapkuat Maligaligiyyit Kivgaqtit Katimayit (tapkuat “LSB-kut”) atugahuaqpiiaqtai ilagiqnit qaphiuni hapunniaqtit nunaqaqniqhauyut havaktutlu tahamani Nunavutmi. Nunaliuyut Nunavut hapunniaqtit atuqpiiaqtut atuqpiiaqtitninit pilaqnit nakumuqtitninit Nunavummiut upluq tamaat piplugu.
- 1.2. Nunaliuyuq ihuinaqtunut maligait hapunniaqtit piyalgit tapkununga LSB-kut atuliqtitninit maligaliqutinut piyaqaqtai piqaqtitnilu niguagaulanik hapunniaqtimik pilaqtunut inungnut.
- 1.3. Tamna atulaqnia uuma ihumagiyauyuq ikayuqtauyuuq, ilangagut, atuqhugu atuqniqhauni utiqviuninut piyaqaqnit akituninut hapunniaqtit ihumagiyauyut nunaliuni Nunavutmi. Tapkuat ilagiqni aktilangi utiqviunit nunaliuyunut hapunniaqtit, piqaqtitaunitigut tapkunani maligait tapkununga *Maligaliqutit*

Kivgaqtutit Piquyat (tapkuat “Piquyat”), pihimayai tapkuat “akitutqiyat pihimaninut ihuaqhihimani aapisimik havakniqlu Nunavutmi tapkuatlu akikhigiagutai piplugit maligaliqutinut kivgaqtutit piqaqtitaunit hapunniaqtit tahamaniittut Nunavutmi akitutqiyatlu inuutyutinut Nunavutmi”.

- 1.4. Kihimiuyut hapunniaqtit naamaguhuktitiyut taphuminga Ataniuyuuq Ataniuyuni Havakti (CEO-nguyuuq) tapkununga LSB-kut, tapkuat naamaktitai piyalgit nunaliuniqmun atugialgit, unniqtuqhimanitigut ataani, pilat akiliqhipkainiqmun akiliqtaunitlu tapkununga LSB-kut tamnaunia “Nunaliuyuuq Hapunniaqti”.

2. Maligaq Ihumagiyaunia

- Piqaqtitninus hapunniaqti tamna tukhigaqtuuq taphuminga Nunaliuyuuq Hapunniaqti atuqhugit tapkuat akitutqiyat Aktilangi Akitunit unniqtuta taphuma atugialik piyaqaqnia ihumagiyaunia nunaliuyuuq Nunavutmi.
- Atugahuaqtitni piyumanit hapunniaqtit nunaliuyut Nunavut pinahuaqhugit ilavallianit pilaqnit nakuamugutit tahapkununga Nunavummiut puqtuhivalliqnitigut qaphiuni hapunniaqtit nunaliuyut havaktutlu Nunavutmi.

- Atuqtitninit piyalgit atuqhugit tapkuat *Maligaliqutit Kivgaqtutit Piquyat* (tapkuat “Piquyat”) tamnalul Maligait 3(1.1) pitquplugit tahapkuat pilaqtut inuit atuqhugit nakataani 40 tapkunani Piquyat atulaqtut pilaqnit niguaqhiniqmik ihuinarniqmun hapuhimayi hapunniaqti tapkunani LSB-kut niguaqakhat hapunniaqtit titiqat.

3. Unniqtutit

“Nunaliuyuq” kinaliqak nunaliuniqhauvaktuq Nunavutmi naamakhihimalialu nunaliuniqmum piyalgit tapkunani *Income Taxsit Piquyat Kanatami R.S.C.1985*.

“Hapunniaqti” hapunniaqti, naamaktumik pihimayuq tapkununga Maligait Katimayit Nunavutmi.

“Aapisi” takukhauyuq napayuq taphuma hapunniaqtip havakvigiya maligaqnut taphumalu nunaliuyuq hapunniaqti tugaqviulaqhiqhaunia, Hanangautmin Tallimiutumun, atuqtitlugu atuqtauvaktut havakviuyut ikaqniit tahapkununga Nunavummiut piyalgit maligaliqutinut kivgaqtutit.

3.0 Tukhigaut

3.1 Ilittugiplugit pihimalaqtut pinnagiyauni pihimaniq nunalikni hapunniaqtit Nunavutmi, tapkuat Piquyat pivaliqyumihimayai Akituninut Akitlat Nunaliuyunut Hapunniaqtit piquqtitai tahapkuat hapunniaqtit piniaqhimaqpiiaqtut nunaliuyami

tahamani nunatagauyumi akitutqiyani aktunit piplugit akitunit inuutyutit aulatyutitlu aapisimik Nunavutmi.

3.2 Nunaliuyut hapunniaqtit pitquyauniat piqaqtitiniq naunaipkutaqmik nunaliuyanganik malikhugit tapkuat Nunavut nunaliuniqmun piyaqaqnit taihimanitigut tapkunani Income Taxsit Piquyat Kanatami R.S.C. 1985c c. 1. Naunaipkutaq, piplugu tamna aipanganiqnittamik ukiunganut taxsit taihimanianik nunaliuyanga, tukhigaulaq taphumanga CEO-nguyuuq talvani tunihiniani taphuma hapunniaqtip tukhigautani ilaliutiyanganik tapkununga Nunavut Avikhimani Katimayit nunaliuyanga hapunniaqti.

3.2 Hapunniaqti, nunaliulihaq tahamani Nunavutmi, piqaqtilaittuq taphumunga piyalikmik taxsit taihimanianik piplugu nuktilihaqnia, may satisfynaamakhilaqta tamna nunaliuniqmun piyaqaqnit tunihiluni taphumunga CEO-nguyumun ihumagiyakhainik

- 1) atuqtumik Nunavutmi aqutyutmik laisamik tamnaluniit Nunavutmi aaniaqtailiniqmun qigatayunnuaqmik, tamnalu
- 2) naunaipkutaq naliaknik aulattiniq maligaqnut aapisimik havaknialuniit maligaqnut aapisimi Nunavutmi.

3.3 Tamna CEO-nguyuuq tapkununga LSB-kut ihuaqhihimaniaqta nunaliuyuni hapunniaqtit titiqat inminut piplugit piqaqtitnilu taimaittumik titiqanik tapkununga Kavamatkut Nunavut ikayuqninut naunaiqnit atuqpiqaqtitnilu akiliqtutit pivaliqyumigutai havaktit akitunit tapkununga Nunavutmi nunaliuyut hapunniaqtit.

4. Atuliqpalianit

4.1 Una maligaq atuliqniaq tamaitnut atuliqluni atugiaqlunilu talvani Aipuru 1, 2011.