

Draft Legislative Proposals for Further COVID-19 Measures

PART 1

Income Tax Act and Income Tax Regulations

R.S., c. 1 (5th Supp.)

Income Tax Act

1 (1) Subsection 87(2) of the *Income Tax Act* is amended by adding the following after paragraph (g.5):

COVID-19 – wage subsidy

(g.6) for the purposes of section 125.7, the new corporation is deemed to be the same corporation as, and a continuation of, each predecessor corporation unless it is reasonable to consider that one of the main purposes of the amalgamation is to cause the new corporation to qualify for the deemed overpayment under subsection 125.7(2) or to increase the amount of that deemed overpayment;

(2) Subsection (1) is deemed to have come into force on April 11, 2020.

2 (1) The definition *baseline remuneration* in subsection 125.7(1) of the Act is replaced by the following:

baseline remuneration, in respect of an eligible employee of an eligible entity, means the average weekly eligible remuneration, excluding any period of seven or more consecutive days for which the employee was not remunerated, paid to the eligible employee by the eligible entity during the period that

(a) begins on January 1, 2020 and ends on March 15, 2020; or

(b) if the eligible entity elects,

(i) begins on March 1, 2019 and ends on May 31, 2019, in respect of a qualifying period described in any of paragraphs (a) to (c) of the definition *qualifying period*,

(ii) begins on March 1, 2019 and ends on June 30, 2019, in respect of a qualifying period described in paragraph (c.1) of the definition *qualifying period*, unless the eligible entity elects to use the period that begins on March 1, 2019 and ends on May 31, 2019 for that qualifying period, or

(iii) begins on July 1, 2019 and ends on December 31, 2019, in respect of a qualifying period described in any of paragraphs (c.2) to (d) of the definition *qualifying period*. (*rémunération de base*)

(2) The definition *eligible employee* in subsection 125.7(1) of the Act is replaced by the following:

eligible employee, of an eligible entity in respect of a week in a qualifying period, means an individual employed in Canada by the eligible entity in the qualifying period, other than, if the qualifying period is described in any of paragraphs (a) to (c.1) of the definition *qualifying period*, an individual who is without remuneration by the eligible entity in respect of 14 or more consecutive days in the qualifying period. (*employé admissible*)

(3) The definition *current reference period* in subsection 125.7(1) of the Act is amended by striking out “and” at the end of paragraph (c) and by adding the following after that paragraph:

(c.1) for the qualifying period referred to in paragraph (c.1) of the definition *qualifying period*, June 2020;

(c.2) for the qualifying period referred to in paragraph (c.2) of the definition *qualifying period*, July 2020;

(c.3) for the qualifying period referred to in paragraph (c.3) of the definition *qualifying period*, August 2020;

(c.4) for the qualifying period referred to in paragraph (c.4) of the definition *qualifying period*, September 2020;

(c.5) for the qualifying period referred to in paragraph (c.5) of the definition *qualifying period*, October 2020;

(c.6) for the qualifying period referred to in paragraph (c.6) of the definition *qualifying period*, November 2020; and

(4) Paragraphs (a) and (b) of the definition *eligible entity* in subsection 125.7(1) of the Act are replaced by the following:

(a) a corporation or a trust, other than a corporation or a trust that is exempt from tax under this Part or is a public institution;

(b) an individual other than a trust;

(5) Paragraph (a) of the definition *prior reference period* in subsection 125.7(1) of the Act is amended by striking out “and” at the end of subparagraph (ii) and by adding the following after subparagraph (iii):

(iv) for the qualifying period referred to in paragraph (c.1) of the definition *qualifying period*, June 2019,

(v) for the qualifying period referred to in paragraph (c.2) of the definition *qualifying period*, July 2019,

(vi) for the qualifying period referred to in paragraph (c.3) of the definition *qualifying period*, August 2019,

(vii) for the qualifying period referred to in paragraph (c.4) of the definition *qualifying period*, September 2019,

(viii) for the qualifying period referred to in paragraph (c.5) of the definition *qualifying period*, October 2019, and

(ix) for the qualifying period referred to in paragraph (c.6) of the definition *qualifying period*, November 2019;

(6) Subparagraphs (b)(i) and (ii) of the definition *prior reference period* in subsection 125.7(1) of the Act are replaced by the following:

(i) on March 1, 2019, the eligible entity was not carrying on business or otherwise carrying on its ordinary activities and the qualifying period is referred to in any of paragraphs (a) to (c.1) of the definition *qualifying period*, or

(ii) the qualifying period is referred to in any of

(A) paragraphs (a) to (c.1) of the definition *qualifying period* and the eligible entity elects for all of the periods set out in paragraphs (a) to (c) of that definition, or

(B) paragraphs (c.2) to (d) of the definition *qualifying period* and the eligible entity elects for all of the periods set out in those paragraphs; and

(7) Paragraph (a) of the definition *qualifying entity* in subsection 125.7(1) of the Act is replaced by the following:

(a) it files an application with the Minister in respect of the qualifying period in prescribed form and manner, before February 2021;

(8) The portion of paragraph (c) of the definition *qualifying entity* in subsection 125.7(1) of the Act before subparagraph (i) is replaced by the following:

(c) if the qualifying period is described in any of paragraphs (a) to (c.1) of the definition *qualifying period*, its qualifying revenues for the current reference period are equal to or less than the specified percentage, for the qualifying period, of

(9) Paragraph (d) of the definition *qualifying entity* in subsection 125.7(1) of the Act is replaced by the following:

(d) it meets either of the following conditions:

(i) it had, on March 15, 2020, a business number in respect of which it is registered with the Minister to make remittances required under section 153, or

(ii) it is the case that

(A) on March 15, 2020,

(I) it employed one or more individuals in Canada,

(II) the payroll for its employees was administered by another person or partnership (referred to in this subparagraph as the “payroll service provider”), and

(III) the payroll service provider had a business number in respect of which it is registered with the Minister to make remittances required under section 153,

(B) the payroll service provider used its business number to make the remittances referred to in subclause (A)(III) in respect of the employees of the eligible entity, and

(C) the Minister is satisfied that the conditions in clauses (A) and (B) are met. (*entité admissible*)

(10) The definition *qualifying period* in subsection 125.7(1) of the Act is amended by striking out “or” at the end of paragraph (c) and by replacing paragraph (d) with the following:

(c.1) the period that begins on June 7, 2020 and ends on July 4, 2020;

(c.2) the period that begins on July 5, 2020 and ends on August 1, 2020;

(c.3) the period that begins on August 2, 2020 and ends on August 29, 2020;

(c.4) the period that begins on August 30, 2020 and ends on September 26, 2020;

(c.5) the period that begins on September 27, 2020 and ends on October 24, 2020;

(c.6) the period that begins on October 25, 2020 and ends on November 21, 2020; or

(d) a prescribed period that ends no later than December 31, 2020. (*période d’admissibilité*)

(11) The definition *qualifying revenue* in subsection 125.7(1) of the Act is amended by adding the following after paragraph (b):

(b.1) in the case of an eligible entity prescribed in paragraph (f) of the definition *eligible entity* that would be described in paragraph (c) or (d) of that definition if it were not a public institution, subparagraphs (a)(i) and (ii) apply to an eligible entity that would be described in paragraph (c) of that definition and subparagraphs (b)(i) and (ii) apply to an eligible entity that would be described in paragraph (d) of that definition;

(12) Paragraph (b) of the definition *institution publique* in subsection 125.7(1) of the French version of the Act is replaced by the following:

b) une école, un conseil scolaire, un hôpital, une autorité sanitaire, une université publique ou un collège. (*public institution*)

(13) Subsection 125.7(1) of the Act is amended by adding the following in alphabetical order:

base percentage, of an eligible entity for a qualifying period, means

(a) for the qualifying period referred to in paragraph (c.2) of the definition *qualifying period*,

(i) if the entity's revenue reduction percentage is greater than or equal to 50%, 60%, and

(ii) in any other case, 1.2 multiplied by the revenue reduction percentage;

(b) for the qualifying period referred to in paragraph (c.3) of the definition *qualifying period*,

(i) if the entity's revenue reduction percentage is greater than or equal to 50%, 60%, and

(ii) in any other case, 1.2 multiplied by the revenue reduction percentage;

(c) for the qualifying period referred to in paragraph (c.4) of the definition *qualifying period*,

(i) if the entity's revenue reduction percentage is greater than or equal to 50%, 50%, and

(ii) in any other case, 1 multiplied by the revenue reduction percentage;

(d) for the qualifying period referred to in paragraph (c.5) of the definition *qualifying period*,

(i) if the entity's revenue reduction percentage is greater than or equal to 50%, 40%, and

(ii) in any other case, 0.8 multiplied by the revenue reduction percentage;

(e) for the qualifying period referred to in paragraph (c.6) of the definition *qualifying period*,

(i) if the entity's revenue reduction percentage is greater than or equal to 50%, 20%, and

(ii) in any other case, 0.4 multiplied by the revenue reduction percentage; and

(f) for the qualifying period referred to in paragraph (d) of the definition *qualifying period*, a percentage determined by regulation in respect of the eligible entity. (*pourcentage de base*)

revenue reduction percentage, of an eligible entity for a qualifying period, means the result (expressed as a percentage) of the formula

$$1 - A/B$$

where

A is the eligible entity's qualifying revenue for the current reference period for the qualifying period; and

B is the eligible entity's qualifying revenue for the prior reference period for the qualifying period – or, if the prior reference period is January and February 2020, the amount determined by the formula in subparagraph (c)(ii) of the definition *qualifying entity* – or a period prescribed by regulation in respect of the eligible entity for the qualifying period. (*pourcentage de baisse de revenu*)

top-up percentage, of an eligible entity for a qualifying period, means the lesser of 25% and the percentage determined by the formula

$$1.25 \times (A - 50\%)$$

where

A is the entity's top-up revenue reduction percentage for the qualifying period. (*pourcentage compensatoire*)

top-up revenue reduction percentage, of an eligible entity for a qualifying period, means the result (expressed as a percentage) of the formula

$$1 - A/B$$

where

- A** is the average monthly qualifying revenue of the eligible entity for the last three calendar months that ended prior to the current reference period for the qualifying period; and
- B** is the average monthly qualifying revenue of the eligible entity for
- (a)** if the prior reference period for the qualifying period is January and February 2020, January and February 2020, and
 - (b)** in any other case, the last three calendar months that ended prior to the prior reference period for the qualifying period. (*pourcentage compensatoire de baisse de revenu*)

(14) The description of A in subsection 125.7(2) of the Act is replaced by the following:

- A** is the total of all amounts, each of which is for an eligible employee in respect of a week in the qualifying period,
- (a)** if the qualifying period is described in any of paragraphs (a) to (c.1) of the definition *qualifying period* in subsection (1), equal to the greater of
 - (i)** the least of
 - (A)** 75% of eligible remuneration paid to the eligible employee by the qualifying entity in respect of that week,
 - (B)** \$847, and
 - (C)** if the eligible employee does not deal at arm's length with the qualifying entity in the qualifying period, nil, and
 - (ii)** the least of
 - (A)** the amount of eligible remuneration paid to the eligible employee by the qualifying entity in respect of that week,
 - (B)** 75% of baseline remuneration in respect of the eligible employee determined for that week, and
 - (C)** \$847, and
 - (b)** if the qualifying period is described in any of paragraphs (c.2) to (d) of the definition *qualifying period* in subsection (1),
 - (i)** if the eligible employee is not on leave with pay for that week and the qualifying period is described in paragraph (c.2) or (c.3) of the definition *qualifying period* in subsection (1), the greater of
 - (A)** an amount equal to
 - (I)** nil, if the revenue reduction percentage of the qualifying entity for the qualifying period is less than 30%, and
 - (II)** in any other case, the greater of the amount determined under subparagraph (a)(i) and the amount determined under subparagraph (a)(ii), and
 - (B)** the amount determined by the formula in subparagraph (ii),
 - (ii)** if the eligible employee is not on leave with pay for that week and the qualifying period is described in any of paragraphs (c.4) to (d) of the definition *qualifying period* in subsection (1), the amount determined by the formula

$$(E + F) \times G$$

where

E is the qualifying entity's base percentage for the qualifying period,

F is the qualifying entity's top-up percentage for the qualifying period, and

G is the least of

- (A)** the amount of eligible remuneration paid to the eligible employee by the qualifying entity in respect of that week,

- (B) \$1,129, and
- (C) if the eligible employee does not deal at arm's length with the qualifying entity in the qualifying period, the baseline remuneration in respect of the eligible employee determined for that week,
- (iii) if the eligible employee is on leave with pay for that week and the qualifying period is described in paragraph (c.2) or (c.3) of the definition *qualifying period* in subsection (1),
 - (A) nil, unless
 - (I) the revenue reduction percentage of the qualifying entity for the qualifying period is greater than 0%, or
 - (II) the top-up percentage of the qualifying entity for the qualifying period is greater than 0%, and
 - (B) in any other case, the greater of the amount determined under subparagraph (a)(i) and the amount determined under subparagraph (a)(ii), and
- (iv) if the eligible employee is on leave with pay for that week and the qualifying period is described in any of paragraphs (c.4) to (d) of the definition *qualifying period* in subsection (1), the least of
 - (A) the amount of eligible remuneration paid to the eligible employee by the qualifying entity in respect of that week,
 - (B) an amount determined by regulation in respect of the qualifying entity for the qualifying period,
 - (C) nil, if
 - (I) the eligible employee does not deal at arm's length with the qualifying entity in the qualifying period, and
 - (II) the baseline remuneration of the eligible employee for that week is nil, and
 - (D) nil, unless
 - (I) the revenue reduction percentage of the qualifying entity for the qualifying period is greater than 0%, or
 - (II) the top-up percentage of the qualifying entity for the qualifying period is greater than 0%;

(15) The description of D in subsection 125.7(2) of the Act is replaced by the following:

D is

- (a) nil, if the qualifying period is described in any of paragraphs (c.2) to (d) of the definition *qualifying period* in subsection (1), unless
 - (i) the revenue reduction percentage of the qualifying entity for the qualifying period is greater than 0%, or
 - (ii) the top-up percentage of the qualifying entity for the qualifying period is greater than 0%, and
- (b) in any other case, the total of all amounts, each of which is for an eligible employee in respect of a week in the qualifying period, if the eligible employee is on leave with pay for that week and the amount is
 - (i) an amount payable by the qualifying entity
 - (A) as an employer's premium under the *Employment Insurance Act*, or
 - (B) as an employer's contribution under the *Canada Pension Plan* or under a *provincial pension plan* as defined in section 3 of the *Canada Pension Plan*, or
 - (ii) an amount payable by the qualifying entity as an employer's premium under the *Act respecting parental insurance*, CQLR, c. A-29.011.

(16) Paragraph 125.7(4)(e) of the Act is replaced by the following:

- (e) an eligible entity may make an election, which must apply for all qualifying periods, to determine its qualifying revenues based on

(i) the cash method, within the meaning assigned by subsection 28(1) with any modifications that the circumstances require, or

(ii) the accrual method, in accordance with generally accepted accounting principles.

(17) Section 125.7 of the Act is amended by adding the following after subsection (4):

Asset sales — conditions

(4.1) Subsection (4.2) applies to an eligible entity in respect of a qualifying period if

(a) the eligible entity acquired assets (referred to in this subsection and subsection (4.2) as the “acquired assets”) of a person or partnership (referred to in this subsection and subsection (4.2) as the “seller”) during the qualifying period or at any time before that period;

(b) immediately prior to the acquisition, the fair market value of the acquired assets constituted all or substantially all of the fair market value of the property of the seller used in the course of carrying on business;

(c) the acquired assets were used by the seller in the course of a business carried on in Canada by the seller;

(d) it is reasonable to conclude that none of the main purposes of the acquisition was to increase the amount of a deemed overpayment under subsection (2); and

(e) the eligible entity elects in respect of the qualifying period and files the election in prescribed form and manner with the Minister or, if the seller is in existence during the qualifying period, the eligible entity and the seller jointly elect in respect of that period and so file with the Minister.

Asset sales — application

(4.2) If this subsection applies to an eligible entity in respect of a qualifying period,

(a) the amount of the qualifying revenue of the seller for the prior reference period, or the current reference period, for the qualifying period that is reasonably attributable to the acquired assets (referred to in this subsection as the “assigned revenue”) is to be included in determining the qualifying revenue of the eligible entity for its prior reference period or current reference period, as the case may be, for the qualifying period;

(b) the assigned revenue is to be subtracted from the qualifying revenue of the seller for its prior reference period or current reference period, as the case may be, for the qualifying period;

(c) if a portion of the assigned revenue is from a person or partnership that did not deal at arm’s length with the seller and that person or partnership deals at arm’s length with the eligible entity throughout the current reference period, then that portion of the assigned revenue is deemed to not be derived from persons or partnerships not dealing at arm’s length for the purposes of paragraph (d) of the definition *qualifying revenue* in subsection (1); and

(d) if the seller meets either of the conditions in paragraph (d) of the definition *qualifying entity* in subsection (1), the eligible entity is deemed to meet that condition.

(18) Paragraph 125.7(6)(b) of the Act is replaced by the following:

(b) it is reasonable to conclude that one of the main purposes of the transaction, event, series or action in paragraph (a) is to

(i) cause an eligible entity to qualify for the deemed overpayment under subsection (2) in respect of that qualifying period, or

(ii) in respect of qualifying periods described in any of paragraphs (c.2) to (d) of the definition *qualifying period* in subsection (1), increase the amount of a deemed overpayment under subsection (2).

(19) Paragraph 125.7(7)(a) of the Act is replaced by the following:

(a) for the purposes of subsection (2) and subsections 152(3.4) and 160.1(1), to be a taxpayer; and

(20) Subsections 125.7(8) and (9) of the Act are replaced by the following:

Prescribed amounts

(8) For the purposes of the definition *base percentage* in subsection (1), the following may be prescribed:

(a) the percentages in subparagraphs (a)(i), (b)(i), (c)(i), (d)(i) and (e)(i); and

(b) the factors in subparagraphs (a)(ii), (b)(ii), (c)(ii), (d)(ii) and (e)(ii).

Deeming rules — revenue decline tests

(9) If, absent the application of this subsection,

(a) an eligible entity meets the conditions in paragraph (c) of the definition *qualifying entity* in subsection (1) in respect of a particular qualifying period described in any of paragraphs (a) to (c) of the definition *qualifying period* in subsection (1), then the eligible entity is deemed to meet the conditions of that paragraph in respect of the immediately following qualifying period; or

(b) a lower revenue reduction percentage is determined in respect of an eligible entity for a particular qualifying period described in any of paragraphs (c.2) to (d) of the definition *qualifying period* in subsection (1) than for the immediately preceding qualifying period, then the revenue reduction percentage in respect of the eligible entity for the particular qualifying period is deemed to be equal to its revenue reduction percentage for the immediately preceding qualifying period.

(21) Subsections (1) to (20) are deemed to have come into force on April 11, 2020, except that, in respect of the periods described in paragraphs (a) and (b) of the definition *qualifying period* in subsection 125.7(1) of the *Income Tax Act*, paragraphs (a) and (b) of the definition *eligible entity* in subsection 125.7(1) of that Act, as enacted by subsection (4), are to be read as follows:

(a) a corporation, other than a corporation that is exempt from tax under this Part or is a public institution;

(b) an individual;

3 (1) Section 152 of the Act is amended by adding the following after subsection (3.3):

COVID-19 — notice of determination

(3.4) The Minister may at any time determine the amount deemed by subsection 125.7(2) to be an overpayment on account of a taxpayer's liability under this Part that arose during a *qualifying period* (as defined in subsection 125.7(1)), or determine that there is no such amount, and send a notice of the determination to the taxpayer.

(2) Subsection (1) is deemed to have come into force on April 11, 2020.

C.R.C., c. 945

Income Tax Regulations

4 (1) Part LXXXIX.2 of the *Income Tax Regulations* is repealed.

(2) Subsection (1) is deemed to have come into force on June 7, 2020.

PART 2

One-time Payment to Persons with Disabilities

R.S., c. P-6

Pension Act

5 Section 109.2 of the *Pension Act* is amended by striking out “and” at the end of paragraph (d), by adding “and” at the end of paragraph (e) and by adding the following after paragraph (e):

(f) to the Department of Employment and Social Development or an official of the Canada Revenue Agency, to the extent that the disclosure is required for the administration of a program to provide a one-time payment to persons with disabilities for reasons related to the coronavirus disease 2019 (COVID-19).

R.S., c. V-1; 2000, c. 34, par. 95(a)(F)

Department of Veterans Affairs Act

6 Section 6.7 of the *Department of Veterans Affairs Act* is amended by striking out “and” at the end of paragraph (d), by adding “and” at the end of paragraph (e) and by adding the following after paragraph (e):

(f) to the Department of Employment and Social Development or an official of the Canada Revenue Agency, to the extent that the disclosure is required for the administration of a program to provide a one-time payment to persons with disabilities for reasons related to the coronavirus disease 2019 (COVID-19).

R.S., c. 1 (5th Supp.)

Income Tax Act

7 Subsection 241(4) of the *Income Tax Act* is amended by adding the following after paragraph (h):

(h.1) use, or provide to an official of a department or agency of the Government of Canada, taxpayer information solely for a purpose relating to the administration or enforcement of a program to provide a one-time payment to persons with disabilities for reasons related to the coronavirus disease 2019 (COVID-19), to the extent that the information is relevant for the purpose;

1992, c. 48, Sch.

Children’s Special Allowances Act

8 Subsection 10(2) of the *Children’s Special Allowances Act* is replaced by the following:

Release of information

(2) Any information obtained by or on behalf of the Minister in the course of the administration or enforcement of this Act or the regulations or the carrying out of an agreement entered into under section 11 may be communicated

(a) to any person if it can reasonably be regarded as necessary for the purposes of the administration or enforcement of this Act, the *Income Tax Act*, the *Canada Disability Savings Act* or the *Canada Education Savings Act* or a program administered under an agreement entered into under section 12 of the *Canada Education Savings Act*; and

(b) to the Department of Employment and Social Development, to the extent that the communication is required for the administration of a program to provide a one-time payment to persons with disabilities for reasons related to the coronavirus disease 2019 (COVID-19).

Veterans Well-being Act

9 Section 81 of the *Veterans Well-being Act* is amended by striking out “and” at the end of paragraph (d), by adding “and” at the end of paragraph (e) and by adding the following after paragraph (e):

(f) to the Department of Employment and Social Development or an official of the Canada Revenue Agency, to the extent that the disclosure is required for the administration of a program to provide a one-time payment to persons with disabilities for reasons related to the coronavirus disease 2019 (COVID-19).

Payment out of Consolidated Revenue Fund

Payment out of Consolidated Revenue Fund

10 Any amount payable by the Minister of Employment and Social Development in relation to the administration of a program to provide a one-time payment to persons with disabilities for reasons related to the coronavirus disease 2019 (COVID-19), including any administrative cost, is to be paid out of the Consolidated Revenue Fund.

PART 3

Time Limits and Other Periods Act (COVID-19)

Enactment of Act

11 The *Time Limits and Other Periods Act (COVID-19)*, whose text is as follows and whose schedule is set out in the schedule to this Act, is enacted:

An Act respecting the suspension or extension of time limits and the extension of other periods as part of the response to the coronavirus disease 2019

Short Title

Short title

1 This Act may be cited as the *Time Limits and Other Periods Act (COVID-19)*.

Interpretation and Application

Definition of *period*

2 In this Act, *period* includes the time during which a licence, permit or other authorization is valid.

Effect of suspension or extension

3 If a time limit is suspended or extended or a period is extended under this Act, then, during the period that the suspension or extension is in effect, every reference in any Act of Parliament or its regulations to that time limit or period is to be read as a reference to the time limit or period as it is suspended or extended.

Non-application — offences

4 (1) This Act does not apply in respect of the investigation of an offence or in respect of a proceeding respecting an offence.

Non-application — *Corrections and Conditional Release Act*

(2) This Act does not apply in respect of a time limit or other period that is established by or under the *Corrections and Conditional Release Act*.

Purpose

Purpose

5 (1) The purpose of this Act is

- (a) to temporarily suspend certain time limits and to temporarily authorize, in a flexible manner, the suspension or extension of other time limits in order to prevent any exceptional circumstances that may be produced by coronavirus disease 2019 (COVID-19) from making it difficult or impossible to meet those time limits; and
- (b) to temporarily authorize, in a flexible manner, the extension of other periods in order to prevent any unfair or undesirable effects that may result from the expiry of those periods due to those exceptional circumstances.

For greater certainty

(2) For greater certainty, this Act is to be interpreted in a manner that provides certainty in relation to proceedings and that respects the rule of law and the *Canadian Charter of Rights and Freedoms*.

Time Limits Related to Proceedings

Suspensions

6 (1) The following time limits are, if established by or under an Act of Parliament, suspended for the period that starts on March 13, 2020 and that ends on September 13, 2020 or on any earlier day fixed by order of the Governor in Council made on the recommendation of the Minister of Justice:

- (a) any limitation or prescription period for commencing a proceeding before a court;
- (b) any time limit in relation to something that is to be done in a proceeding before a court; and
- (c) any time limit within which an application for leave to commence a proceeding or to do something in relation to a proceeding is to be made to a court.

Court orders — variation

(2) The court may, by order, vary the suspension of a time limit as long as the commencement date of the suspension remains the same and the duration of the suspension does not exceed six months.

Court orders — effects

(3) The court may make orders respecting the effects of a failure to meet a suspended time limit, including orders that cancel or vary those effects.

Orders in council

(4) The Governor in Council may, by order made on the recommendation of the Minister of Justice, lift a suspension in circumstances specified in the order.

Other Time Limits and Periods

Ministerial orders — Acts and regulations

7 (1) The minister who is responsible for an Act of Parliament set out in column 1 of the schedule or a relevant portion of the Act may make an order

- (a) suspending or extending a time limit that is established by or under any provision of the Act that is set out in column 2;
- (b) extending any other period that is established by or under any provision of the Act that is set out in column 2;

- (c) if a regulation is set out in column 2 in respect of the Act,
- (i) suspending or extending a time limit that is established by or under that regulation, or
- (ii) extending any other period that is established by or under that regulation; or
- (d) extending a suspension or extension.

Ministerial orders — regulations

(2) The minister who is responsible for a regulation set out in column 1 of the schedule or a relevant portion of the regulation may make an order

- (a) suspending or extending a time limit that is established by or under any provision of the regulation that is set out in column 2;
- (b) extending any other period that is established by or under any provision of the regulation that is set out in column 2; or
- (c) extending a suspension or extension.

Non-application

(3) An order under subsection (1) or (2) does not apply in respect of a time limit or other period that ends on or after December 31, 2020.

Duration

(4) The total duration of a suspension or extension must not exceed six months. However, a suspension must not have the effect of allowing a time limit to continue after December 31, 2020 and an extended time limit or period must end on or before that day.

Retroactivity

(5) An order under subsection (1) or (2) may, if it so provides, have retroactive effect, but not before March 13, 2020, and it may also include provisions respecting the effects of a failure to meet the time limit or of the expiry of the period before the day on which the order was made, including provisions that cancel or vary those effects.

Additional content

(6) An order under subsection (1) or (2) may provide that

- (a) a suspension or extension does not apply in respect of any circumstance specified in the order without the consent of a person, court or body specified in the order;
- (b) a suspension or extension applies in respect of any circumstance specified in the order unless a person, court or body specified in the order decides otherwise; or
- (c) a person, court or body specified in the order may vary the effects of the order in relation to any circumstance specified in the order.

Regulations

(7) The Governor in Council may, on the recommendation of the Minister of Justice, make regulations restricting, or imposing conditions on, a power to make an order under subsection (1) or (2).

General

Statutory Instruments Act

8 The *Statutory Instruments Act* does not apply to an order made under subsection 6(1), (2), (3) or (4) or 7(1) or (2).

Sunset provision

9 A power conferred on the Governor in Council or a minister under this Act is not to be exercised after September 30, 2020.

Transparency and Parliamentary Oversight

Publication on website

10 (1) An order made under subsection 6(1) or (4) or 7(1) or (2), together with the reasons for making it, must be published, as soon as feasible after the day on which it is made but no later than five days after the day on which it is made, on a Government of Canada website for a period of at least six months.

Publication in *Canada Gazette*

(2) An order referred to in subsection (1) must be published in Part I of the *Canada Gazette* within 14 days after the day on which it is made.

Tabling in Parliament

11 (1) An order made under subsection 6(1) or (4) or 7(1) or (2) must be tabled in each House of Parliament within three days after the day on which it is made, unless a House is not sitting within those three days, in which case the order is to be tabled in that House at the earliest opportunity.

Referral to committee

(2) An order that is tabled in a House of Parliament must be referred to a committee of that House.

SCHEDULE

(Section 11)

SCHEDULE

(Subsections 7(1) and (2))

Acts, Regulations and Provisions

Column 1	Column 2
Acts	Provisions and Regulations
Bankruptcy and Insolvency Act <i>Loi sur la faillite et l'insolvabilité</i>	subsections 50.4(2), (6), (8) and (9), section 51, subsection 66.12(5), section 66.15, subsection 66.31(1), section 102 and subsection 170.1(3) of the Act Bankruptcy and Insolvency General Rules <i>Règles générales sur la faillite et l'insolvabilité</i> subsections 17(1) and 42(1) and (2) of the Act
Boards of Trade Act <i>Loi sur les chambres de commerce</i>	
Canada Business Corporations Act <i>Loi canadienne sur les sociétés par actions</i>	subsections 133(1), 135(1), 155(1), 159(1) and 160(1) of the Act
Canada Cooperatives Act <i>Loi canadienne sur les coopératives</i>	subsections 50(1), 52(1) and 247(1), section 251 and subsection 252(1) of the Act
Canada–Newfoundland and Labrador Atlantic Accord Implementation Act <i>Loi de mise en œuvre de l'Accord atlantique Canada — Terre-Neuve-et-Labrador</i>	subsections 31(2), 35(3), 39(1), 69(2) and 188(1) and (2), section 202.1, paragraphs 205.013(q) and 205.019(1)(p) and subsections 205.04(1), 205.041(3), 205.042(1) and (2), 205.044(3), 205.046(4), 205.059(5), 205.06(2) and (9), 205.063(2), 205.071(1), 205.098(3) and 205.1(2) of the Act
Canada Not-for-profit Corporations Act <i>Loi canadienne sur les organisations à but non lucratif</i>	subsections 160(1), 162(1), 172(1), 175(1) and 176(1) of the Act
Canadian Forces Superannuation Act <i>Loi sur la pension de retraite des Forces canadiennes</i>	paragraph 6(b), subsections 6.1(1), 8(1), 23(1) and (2), 29(1) and (5), 41(1), (3) and (4), 42(1) and (1.2) and 43(1), sections 46, 57, 59.6 and 59.7, subsections 62(1) and (2) and 69(2), sections 71, 72 and 92 and subsection 93(1) of the Act Canadian Forces Superannuation Regulations <i>Règlement sur la pension de retraite des Forces canadiennes</i> Reserve Force Pension Plan Regulations <i>Règlement sur le régime de pension de la force de réserve</i>
Companies' Creditors Arrangement Act <i>Loi sur les arrangements avec les créanciers des compagnies</i>	section 11.001 and subsections 11.02(1) and 11.2(5) of the Act
Diplomatic Service (Special) Superannuation Act <i>Loi sur la pension spéciale du service diplomatique</i>	section 7 and subsection 11(1) of the Act
Excise Tax Act <i>Loi sur la taxe d'accise</i>	subsections 298(1) and (2), 303(7) and 304(5) of the Act
Firearms Act <i>Loi sur les armes à feu</i>	section 64 of the Act

Column 1	Column 2
Garnishment, Attachment and Pension Diversion Act <i>Loi sur la saisie-arrêt et la distraction de pensions</i>	subsection 39(2) of the Act
Income Tax Act <i>Loi de l'impôt sur le revenu</i>	subsection 37(11), paragraph (m) of the definition <i>investment tax credit</i> in subsection 127(9) and subsections 152(3.1) and (4), 166.1(7) and 166.2(5) of the Act
Investment Canada Act <i>Loi sur Investissement Canada</i>	sections 25.2 and 25.3 of the Act National Security Review of Investments Regulations <i>Règlement sur les investissements susceptibles de porter atteinte à la sécurité nationale (examen)</i>
Lieutenant Governors Superannuation Act <i>Loi sur la pension de retraite des lieutenants-gouverneurs</i>	subsections 3(3) and 5(1) of the Act Lieutenant Governors Superannuation Regulations <i>Règlement sur la pension de retraite des lieutenants-gouverneurs</i>
Members of Parliament Retiring Allowances Act <i>Loi sur les allocations de retraite des parlementaires</i>	subsections 10(1) and 32(1) of the Act Former Members of Parliament Elections for Joint and Survivor Benefits Regulations <i>Règlement sur les choix relatifs à la pension de réversion des anciens parlementaires</i> Recovery of Overpayments Made to Former Members of Parliament Regulations <i>Règlement sur le recouvrement des versements payés en trop aux anciens parlementaires</i>
Pension Benefits Division Act <i>Loi sur le partage des prestations de retraite</i>	subsection 6(1) of the Act
Public Service Superannuation Act <i>Loi sur la pension de la fonction publique</i>	sections 6 and 9, subsections 10(4) and (5) and 25(7), section 39, subsection 40(11), section 51 and subsection 57(2) of the Act Counting of Service by Former Members of the Senate or House of Commons Regulations <i>Règlement du calcul du service des anciens membres du Sénat ou de la Chambre des communes</i> Portions of the Public Service General Divestiture Regulations <i>Règlement général sur la cession de secteurs de la fonction publique</i> Public Service Superannuation Regulations <i>Règlement sur la pension de la fonction publique</i> Public Service Superannuation Special Election Regulations <i>Règlement sur l'exercice d'un choix spécial aux fins de la pension de la fonction publique</i> Supplementary Death Benefit Regulations <i>Règlement sur les prestations supplémentaires de décès</i>

Column 1	Column 2
Royal Canadian Mounted Police Superannuation Act <i>Loi sur la pension de retraite la Gendarmerie royale du Canada</i>	sections 6, 6.1 and 8, subsections 9(4) and 18(4) and section 24 of the Act Former Members of Parliament Counting of Service Regulations <i>Règlement sur l'inclusion du service des anciens parlementaires</i> Royal Canadian Mounted Police Superannuation Regulations <i>Règlement sur la pension de retraite de la Gendarmerie royale du Canada</i>
Special Import Measures Act <i>Loi sur les mesures spéciales d'importation</i>	subsections 41(1) and 41.1(3), paragraph 41.1(4)(d), subsections 42(1) and 43(1) and (2) and sections 55, 55.1, 56, 57, 59, 66, 76.01, 76.02 and 76.03 of the Act
Wage Earner Protection Program Act <i>Loi sur le Programme de protection des salariés</i>	subparagraph (a)(i) of the definition <i>eligible wages</i> in subsection 2(1) of the Act
Regulations	Provisions
Aviation Occupational Health and Safety Regulations <i>Règlement sur la santé et la sécurité au travail (aéronefs)</i>	section 9.1 and subsection 9.5(5) of the Regulations
Canada Labour Standards Regulations <i>Règlement du Canada sur les normes du travail</i>	section 30 of the Regulations
Canada Occupational Health and Safety Regulations <i>Règlement canadien sur la santé et la sécurité au travail</i>	subsection 16.12(5) of the Regulations
Food and Drug Regulations <i>Règlement sur les aliments et drogues</i>	paragraphs C.05.006(1)(b) and C.05.008(1)(b) of the Regulations
Maritime Occupational Health and Safety Regulations <i>Règlement sur la santé et la sécurité au travail en milieu maritime</i>	paragraph 111(1)(b) of the Regulations
Nunavut Mining Regulations <i>Règlement sur l'exploitation minière au Nunavut</i>	sections 33, 60, 61, 62, 63 and 64 of the Regulations
On Board Trains Occupational Health and Safety Regulations <i>Règlement sur la santé et la sécurité au travail (trains)</i>	subsection 12.7(3) of the Regulations
Royal Canadian Mounted Police Pension Continuation Regulations <i>Règlement sur la continuation des pensions de la Gendarmerie royale du Canada</i>	paragraph 9(b), subsection 10(2), sections 13 and 16 and subsection 21(3) of the Regulations