

DRAFT – FOR CONSULTATION PURPOSES ONLY

Application

1. This Regulation applies to the 2008 and subsequent taxation years.

Ancillary purpose uses

2. The following is prescribed as a use for an ancillary purpose for the purposes of paragraph 3 of subsection 3 (1) of the Act: bereavement related activity that is an activity for which a licence, other than a licence of a cemetery operator, is not required under Part III of the *Funeral, Burial and Cremation Services Act, 2002* or a regulation made under paragraph 7.2 of subsection 113 (1) of that Act and that is,

- (a) necessarily incidental to the interment or scattering activity that takes place at the cemetery, including storage, administration and maintenance relating to the cemetery; or
- (b) small scale activity, the conduct of which occupies no significant physical space on the cemetery.

Bereavement related activities

3. The following are prescribed as bereavement related activities for the purposes of paragraph 3.1 of subsection 3 (1) of the Act: activities for which a licence is required under Part III of the *Funeral, Burial and Cremation Services Act, 2002* or a regulation made under paragraph 7.2 of subsection 113 (1) of that Act, except for activities described in paragraph 3 of subsection 3 (1) of the Act or uses for an ancillary purpose activity described in section 2 of this Regulation.

Notification by cemetery landowner

4. (1) The following classes of cemetery properties are prescribed for the purposes of subsection 9 (2) of the Act:

1. A cemetery property if the cemetery operator has ceased to be or has become a religious organization or a municipality.
2. A cemetery property if the cemetery land has ceased to be used for or has begun to be used for bereavement related activity described in section 3.

(2) The owner of a cemetery property of a class prescribed in subsection (1) shall provide the collector with information regarding the change in operator and activity, including the effective date of the change and any change to the physical space used for the activity, and shall do so within 30 days of the effective date of the change.

Commencement

5. This Regulation comes into force on the latest of the following days:

- 1. The day section 97 of Schedule D to the *Ministry of Government Services Consumer Protection and Service Modernization Act, 2006* comes into force.**
- 2. The day subsection 147 (1) of the *Funeral, Burial and Cremation Services Act, 2002* comes into force.**
- 3. The day this Regulation is filed.**