

tax, that equals 50% of the full cash deposit.

Subsection 15(3) replaced: O.I.C. 2000-287, N.S. Reg. 100/2000.

- (4) Where the amount of the cash deposit or cash refund is more than the minimum amount prescribed in subsection (1) or (3), the cash deposit or the cash refund shall be inclusive of any applicable federal and Provincial sales tax.

Subsection 15(4) replaced: O.I.C. 2000-287, N.S. Reg. 100/2000.

- (5) Within 30 days of collection of redeemable beverage containers by the Board or its agent from a depot operator, the Board or its agent shall reimburse the depot operator the minimum cash refund prescribed in Schedule "C" plus a handling fee determined by the Board.
- (6) Unless otherwise agreed to by the Board, the Minister and the Nova Scotia Liquor Commission, subsection (5) does not apply to a beverage container for liquor.

Distributor registration/operation

16 (1) A distributor of beverage containers in the Province shall register with the Board within 60 days of the effective date of these regulations.

- (2) No distributor shall sell or offer for sale a beverage container in the Province unless that person is registered with the Board under subsection (1).

- (3) A distributor of beverage containers shall register with the Board all beverage containers distributed and shall designate each container registered by beverage product, container size and container type.

- (4) No person shall sell or offer for sale a beverage in a beverage container which is not registered with the Board under subsection (3).

- (5) On or before the 20th day of each month, a distributor shall file with the Board a return, in a form approved by the Board, reporting

- (a) all units sold during the immediately preceding calendar month; and
- (b) the remittance due by the distributor by type and tax status of beverage container as described in subsection (5B),

and shall remit to the Board any cash deposits collected pursuant to these regulations during that immediately preceding calendar month.

Subsection 16(5) replaced: O.I.C. 2000-287, N.S. Reg. 100/2000.

- (5A) Despite subsection (5), at the request of the Board, a distributor shall file with the Board a return covering such period as the Board may determine, in a form approved by the Board, reporting

- (a) all units sold; and
- (b) the remittance due by the distributor by type and tax status of beverage container, as described in subsection (5B),

and shall remit to the Board any cash deposits collected pursuant to these regulations during that period.

Subsection 16(5A) added: O.I.C. 2000-287, N.S. Reg. 100/2000.

- (5B) Where reporting the tax status of beverage containers in a return required pursuant to