

**NOVA SCOTIA
MORE OPPORTUNITY FOR SKILLED TRADES AND OCCUPATIONS
TAX REFUND
GUIDELINES**

**Nova Scotia Department of Finance and Treasury Board
Provincial Tax Policy and Administration Division**

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Nova Scotia More Opportunity for Skilled Trades Tax Refund Guidelines

General Information

The More Opportunity for Skilled Trades and Occupations program (MOST) provides a tax refund of the provincial income tax paid on the first \$50,000 of income earned working in Nova Scotia in eligible trades and eligible film occupations.

The MOST program is administered by the Provincial Tax Policy and Administration Division of the Nova Scotia Department of Finance and Treasury Board (the Department). The legislative authority for the program is contained in:

- [Section 80\(1\)\(aa\) and 80\(1\)\(ab\) of the Income Tax Act \(Nova Scotia\)](#), and
- *Tax Refund for Skilled Trades and Occupations Regulations (to be released)*.

Where there is a conflict between information contained in these Guidelines and the Legislation and Regulations, the Legislation and Regulations governing the Tax Refund for Skilled Trades and Occupations will take precedence over the Guidelines, website, communications documents, forms, advance rulings or any other published information.

Eligible Individual

An **eligible individual**:

- is a resident of Nova Scotia for the taxation year;
- is younger than 30 years of age on January 1 of the taxation year;
- earned eligible income during the taxation year working in Nova Scotia;
- filed a Nova Scotia income tax return and reported all eligible income earned during the taxation year; and
- if the individual earned eligible income in an eligible trade, the individual is:
 - registered as an apprentice or certified as a journeyman with the Nova Scotia Apprenticeship Agency (NSAA) and has a valid NSAA identity card, or
 - a journeyman who is certified in a province other than Nova Scotia, or
 - a journeyman who holds an interprovincial red seal endorsement.

An **apprentice** is a person who is registered with the NSAA to learn an eligible trade under the supervision and mentorship of a certified journeyman.

A **journeyman** is a person who has acquired knowledge and skills in an eligible trade, and either:

- holds a Certificate of Qualification issued by the NSAA or by another province within Canada, or
- holds an interprovincial red seal endorsement.

Endorsements are issued under the authority of the Canadian Council of Directors of Apprenticeship Interprovincial (Red Seal) Program with respect to a trade.

Eligible Trades and Eligible Film Occupations

[Appendix A](#) contains a complete list of eligible trades for registered apprentices and certified journeymen.

An **eligible trade** is a trade or branch of trade under the [Apprenticeship and Trades Qualifications Act](#).

[Appendix B](#) contains a complete list of eligible film occupations.

An **eligible film occupation** is an occupation, **other than an eligible trade**, involved in producing an eligible live-action film or video that is included under the following Telefilm Canada codes:

- 15.00 Set Dressing Labour,
- 16.00 Props Labour,
- 19.00 Wardrobe Labour,
- 21.00 Video Technical Crew,
- 22.00 Camera Labour,
- 24.00 Grip Labour,
- 25.00 Production Sound Labour.

Eligible Income

For income to be considered **eligible income** it must:

- be earned in Nova Scotia in the taxation year **while performing work in Nova Scotia** directly attributable to an eligible trade or eligible film occupation;
- be paid to an eligible individual by an eligible employer **or** earned by an eligible individual through self-employment in the taxation year, after December 31, 2021 and before January 1, 2027;
- be reported by an eligible individual on their income tax return for the taxation year as
 - employment income (according to their T4 Statement of Remuneration Paid issued by an eligible employer for the taxation year), or
 - self-employed net income;
- be reasonable in the circumstances; and
- not form part of the eligible income claimed for a prior taxation year.

When aggregated, total eligible income cannot exceed \$50,000.

Eligible Employer

An **eligible employer** is one that:

- employs individuals in Nova Scotia in an eligible trade, or
- employs individuals in Nova Scotia in an eligible film occupation and whose business consists primarily of producing eligible live-action films or videos.

For a film or video to be considered an **eligible live-action film or video** it must:

- be intended to be broadcast, distributed or available for viewing no later than 24 months after the date it is completed; and have a production services agreement or a written agreement between the production's corporation and 1 of the following for consideration at fair market value:
 - a corporation that is a distributor of film or video productions,
 - a broadcaster that is not associated, within the meaning of Section 256 of the [Income Tax Act](#) (Canada), with the corporation.
- be intended for a television, cinema, videotape or non-theatrical production and the subject matter is drama, variety, performing arts, an informational series, a documentary, or music programming.
- not be any of the following:
 - a film or video production prohibited for use or exhibition under the [Theatres and Amusements Act](#),
 - a film or video production that solicits funds,
 - a film or video, other than a documentary, all or substantially all of which consists of stock footage,
 - a film or video production primarily for industrial, corporate or institutional purposes,
 - a film or video production for which public financial support would be contrary to public policy, in the opinion of the Minister of Finance and Treasury Board,
 - a console or online video game,
 - software or programming application.

- not consist of any of the following types of programming:
 - news, current events or public affairs programming, or a program that includes weather or market reports,
 - talk show,
 - programming of a game, questionnaire or contest,
 - sports event or activity,
 - gala presentation or awards show,
 - reality television,
 - pornography,
 - advertising.

Statement of Employment & Declaration of Self-Employment

Statement of Employment

The [Statement of Employment](#) (template found on the MOST webpage) must be issued by an eligible employer at the end of the taxation year to eligible individuals employed by the employer during the taxation year.

The statement must be signed by an authorized officer of the eligible employer and requires the following:

- Eligible employer's name and contact information along with confirmation that the employer is an eligible employer
- Information about the eligible individual's employment:
 - Name, social insurance number
 - Employment period
 - Eligible trade(s) or eligible film occupation(s) worked in during the taxation year
 - Eligible income earned **while performing work in Nova Scotia** in the eligible trade or film occupation.

In lieu of providing a Statement of Employment for each eligible employee, an eligible employer may submit a report to the Department containing the following information:

- Eligible employer's name and contact information along with confirmation that the employer is an eligible employer
- Information about each eligible employee's employment during the taxation year:
 - Name, social insurance number
 - Employment period
 - Eligible trade(s) or film occupation(s) worked in during the taxation year
 - Eligible income paid to the eligible individuals **while performing work in Nova Scotia** in each eligible trade or eligible film occupation.

Send an email to MOST@novascotia.ca for instructions on how to submit the report, if applicable.

Declaration of Self-Employment

The [Declaration of Self-employment](#) (template found on the MOST webpage) must be completed and signed by an applicant who was self-employed during the taxation year and requires the following information:

- Name, social insurance number
- Calendar year the applicant was self-employed in Nova Scotia
- Eligible trade(s) or eligible film occupation(s) worked in during the taxation year
- Self-employment net income earned while performing work in Nova Scotia in the eligible trade or film occupation

Application Process

The online MOST application form can be found on the MOST webpage: <https://novascotia.ca/MOST>

An application for the MOST tax refund must be submitted no later than 18 months, after the end of the taxation year.

The online application form requires the following information from the applicant:

- 1) Personal information including:
 - a) Full legal name
 - b) Contact information (mailing address, email, phone number)
 - c) Social insurance number (SIN)
 - d) Birth date

- 2) Information from their most recent CRA Notice of Assessment/Reassessment for the taxation year:
 - a) Total Income – Line 15000,
 - b) Taxable Income – Line 26000,
 - c) Nova Scotia Provincial Tax – Line 42800, and
 - d) Nova Scotia tax on taxable income – Line 8 as reported on most recent form [NS428](#)

- 3) Employment information for the taxation year (including self-employment):
 - a) Employer legal name, operating name (if different), location
 - b) Information on each eligible trade or eligible film occupation worked in during the taxation year:
 - i) Industry/Sector
 - ii) Trade/Occupation name
 - iii) Eligible income earned from the employer
 - iv) Total income earned from the employer
 - v) For applicants with income in an eligible trade, their NSAA ID (if the applicant is an apprentice or journeyperson certified in Nova Scotia)
 - vi) For each eligible trade the applicant worked in as a journeyperson during the taxation year:
 - (1) Certificate of qualification number (for journeypersons who are certified within or outside of Nova Scotia)
 - (2) Province of certification (for journeypersons who hold a certification from outside of Nova Scotia)
 - (3) Interprovincial red seal number, if applicable
 - vii) Total eligible income earned in all eligible trades and eligible film occupations across all jobs during the taxation year

- 4) A copy of each of the following documents to upload to the online application form when prompted:
 - a) T1 Income Tax and Benefit Return for the taxation year, including Form NS428
 - b) Most recent CRA Notice of Assessment/Reassessment for the taxation year
 - c) For each eligible employer: T4 Statement of Remuneration Paid
 - d) If employed by an eligible employer: [Statement of Employment](#) for each eligible employer
(More details can be found in the section on “Statement of Employment”)

- e) If self-employed: [Declaration of Self-employment](#) for the taxation year
(More details can be found in the section on “Declaration of Self-Employment”)
- f) For those applying with income earned in an eligible trade, one or more of the following:
 - i) NSAA ID card
 - ii) NSAA certificate with your certificate number (for journeypersons certified in Nova Scotia)
 - iii) certificate from another province with your certificate number (for journeypersons certified outside of Nova Scotia)
 - iv) red seal endorsement showing your red seal number

NOTE: Individuals who were both employed by an eligible employer and self-employed during the taxation year must submit both the *Statement of Employment* and *Declaration of Self-Employment* as part of the application.

Applicants may be required to submit additional information beyond what is listed above.

If an eligible individual’s income tax return is adjusted and the CRA issues a notice of reassessment after the individual submits an application, a subsequent application may be submitted by the individual **no later than 6 months after the date the notice of reassessment was issued** and before January 1, 2029.

NOTE: The Department may recalculate an applicant’s tax refund based on income tax return adjustments made by the CRA after the applicant submits an initial application, regardless of whether they submitted a subsequent application.

Applications must be completed by an eligible individual (or the estate of an eligible individual if they have died). In cases where the eligible individual has died, the tax refund cheque will be issued in the name of their estate.

Tax Refund Calculation

The formula used to determine the MOST tax refund amount replicates the personal income tax system using eligible income in place of total income. This is because the MOST program only refunds the provincial portion of income tax associated with eligible income earned from eligible trades and eligible film occupations, rather than all income for an individual. If an individual has multiple income sources, only the provincial portion of income tax associated with MOST eligible income will be refunded.

All federal income deductions and provincial credits are prorated based on the amount determined by dividing total eligible income for MOST by the total income amount reported on an applicant’s tax return.

The MOST tax refund amount is the lessor of the MOST Tax Liability and Nova Scotia Provincial Tax, where:

- *Nova Scotia Provincial Tax* is line 42800 reported on the Notice of Assessment*,
- *MOST Tax Liability* is the provincial portion of income tax associated with eligible income earned in MOST eligible trades and eligible film occupations.

After an application is submitted, the Department will calculate the *MOST Tax Liability* and the *Tax Refund* amount. The detailed calculation and an illustrative example are provided in [Appendix C](#).

Tax Refunds

Once an application is submitted, the Department will

- review all information provided by the applicant,
- verify the information against tax records from the CRA, and
- verify credentials with NSAA (for those who earned eligible income in an eligible trade)

The Department may also verify information provided by the applicant with

- their eligible employer(s), and
- for those with income in eligible film occupation(s): the Nova Scotia Film & Television Production Incentive Fund under the Department of Communities, Culture, Tourism and Heritage.

Once an application is approved, tax refund cheques will be issued in the amount determined by the “Tax Refund Calculation” section.

NOTE: If an application results in a tax refund amount that is less than \$2.00, a tax refund will not be issued.

Tax refund cheques will not be issued if information provided by an individual or their employer is false, misleading or fails to disclose a material fact; or the individual has not complied with any provision of the Act or regulations or the spirit and intent of the Act or regulations.

Repayment of a Tax Refund

An individual who receives a tax refund to which they are not entitled or an amount greater than the amount to which they are entitled must immediately repay the amount or the excess amount to the Department.

In cases where the individual notices the overpayment, the individual must send an email to MOST@novascotia.ca explaining the situation.

If it is determined an individual is liable to repay an amount received to which they were not entitled or an amount greater than the amount they are entitled, the Department may deduct the amount from the eligible individual’s tax refund for following taxation year(s).

NOTE:

- The tax refund is assignable to Nova Scotia and subject to seizure or garnishment by Nova Scotia.
- Any amount required to be repaid is a debt due to the Crown and may be recovered in a court.

Audit and Retention of Records

Applicants and employers are subject to audit at the discretion of the Department to assess eligibility and compliance with the legislation. Additional information may be requested.

Any person who provides information regarding an application must retain the information for at least 7 years after the end of the taxation year.

Appendix A – ELIGIBLE TRADES FOR REGISTERED APPRENTICES AND CERTIFIED JOURNEYPERSONS

Construction	
Blaster	Ironworker (Reinforcing)
Boilermaker	Ironworker (Structural/Ornamental)
Bricklayer	Lather (Interior Systems Mechanic)
Carpenter	Mobile Crane Operator
Concrete Finisher	Oil Heat System Technician
Construction Craft Worker	Painter and Decorator
Construction Electrician	Plumber
Drywall Finisher & Plasterer	Powerline Technician
Elevating Device Mechanic A/B	Refrigeration & A/C Mechanic
Floorcovering Installer	Restoration Stone Mason
Gas Fitter	Roofer
Glazier	Sheet Metal Worker
Heavy Equipment Operator (Dozer)	Sprinkler Fitter
Heavy Equipment Operator (Excavator)	Steamfitter/Pipefitter
Heavy Equipment Operator (Tractor/ Loader/Backhoe)	Tilesetter
Insulator (Heat and Frost)	Tower Crane Operator
Ironworker (Generalist)	Welder
Industrial/Manufacturing	
Boat Builder	Machinist
Cabinet Maker	Marine (Fitter)
Communications Technician	Metal Fabricator (Fitter)
Electric Motor System Technician	Mine Electrician
Farm Technician	Power Engineer
Industrial Electrician	Rig Technician
Industrial Mechanic (Millwright)	Tool and Die Maker
Instrument & Control Technician	Welder
Motive Power	
Auto Body & Collision Technician	Marine Service Technician
Agriculture Equipment Technician	Motorcycle Mechanic
Automotive Glass Technician	Parts Technician
Automotive Refinish Technician	Recreation Vehicle Service Technician
Automotive Service Technician	Transport Trailer Technician
AST - Service Centre Technician	Truck & Transport Mechanic
Heavy Duty Equipment Technician	
Service	
Alarm and Security Technician	Hairstylist
Appliance Service Technician	Landscape Horticulturist
Baker	Locksmith
Black Beauty Culture Hair Innovator	Parts Technician
Cook	

Appendix B – ELIGIBLE FILM OCCUPATIONS

15.00 - SET DRESSING LABOUR	
15.01 - Set Decorator	15.20 - Swing Gang
15.10 - Assistant Set Decorator(s)	15.30 - Worker(s)*
15.15 - Set Dresser(s)	15.95 - Other: Prop Builder/Fabricator
15.16 - Set Dressing Buyer(s)	
16.00 - PROPS LABOUR	
16.01 - Property Master	16.15 - On-Set Props Assistant(s)
16.10 - Assistant Property Master	16.16 - Props Buyer(s)
19.00 - WARDROBE LABOUR	
19.01 - Costume Designer	19.10 - Assistant Costumer
19.03 - Assistant Costume Designer	19.20 - Seamstress(es)/Tailor(s)
19.05 - Head Wardrobe/Set Supervisor	19.30 - Dresser(s)
21.00 - VIDEO TECHNICAL CREW	
21.01 - Technical Supervisor	21.35 - Crane Operator
21.03 - Technical Director	21.40 - Driver(s)*
21.05 - Floor Manager	21.45 - Video Operator(s)
21.08 - Lighting Consultant	21.50 - VTR Operator(s)
21.10 - Lighting Director	21.55 - Maintenance*
21.12 - Board Operator	21.65 - Stagehand(s)
21.15 - Electricians*	21.70 - Teleprompter Operator(s)
21.20 - Audio Recordist	21.75 - Utility Person(s)
21.25 - Boom Operator	21.85 - Television Assistant(s)
21.30 - Camera Operator(s)	
22.00 - CAMERA LABOUR	
22.01 - Director of Photography	22.63 - Additional 1st Assistant Camera
22.05 - Camera Operator	22.66 - Additional 2nd Assistant Camera
22.10 - 1st Assistant Camera	22.70 - Still Photographer
22.11 - Digital Imaging Technicians (DIT/DUT/DMT)	22.95 - Other: Drone Pilot
22.12 - 2nd Assistant Camera	22.95 - Other: Video Coordinator
22.20 - Camera Trainee(s)	22.95 - Other: Camera Utility
22.50 - Special Equipment Operators	22.95 - Other: Remote Head-Operator
22.60 - Additional Camera Operators	
24.00 - GRIP LABOUR	
24.01 - Key Grip	24.30 - Grip Dailies
24.15 - Dolly Operator	24.40 - Rigging/Striking
24.20 - Grip(s)	24.50 - Labourer(s)*
24.28 - Crane Grip	24.70 - Teleprompter Operator
25.00 - PRODUCTION SOUND LABOUR	
25.01 - Mixer/Sound Recordist	25.20 - Playback Operator
25.10 - Boom Operator	25.70 - PA System Operator
25.15 - Cable Person	

* Must be an apprentice or journeyman under an eligible trade. See Appendix A, for a list of eligible trades.

Appendix C – TAX REFUND CALCULATION AND EXAMPLE

The MOST Tax Liability is computed as follows:

$$\text{MOST Tax Liability} = \text{NSTOETI} - \text{PPTC}$$

where

NSTOETI is Nova Scotia Tax on Eligible Taxable Income

PPTC is Prorated Provincial Tax Credits

$$\text{NSTOETI} = 8.79\% \text{ of } (\text{TEI} - \text{PFD}) \text{ up to } \$29,590 + 14.95\% \text{ of } ((\text{TEI} - \text{PFD}) - \$29,590)$$

where

TEI is Total Eligible Income

PFD is Prorated Federal Deductions

TEI = Total of all eligible income for the taxation year, up to a maximum of \$50,000.

$$\text{PFD} = (\text{Total Income} - \text{Taxable Income}) \times \text{Eligible Income Proportion}$$

where

Total Income is Line 15000 reported on the Notice of Assessment*

Taxable Income is Line 26000 reported on the Notice of Assessment*

Eligible Income Proportion is the proportion of TEI to total income reported on the Notice of Assessment *

$$\text{Eligible Income Proportion} = \frac{\text{TEI}}{\text{Total Income}}$$

$$\text{PPTC} = (\text{NSTOTI} - \text{NSPT}) \times \text{Eligible Income Proportion}$$

where

NSTOTI is Nova Scotia Tax on Taxable Income (Line 8 reported on most recent form NS428)

NSPT is Nova Scotia Provincial Tax (Line 42800 reported on the Notice of Assessment*)

* **Notice of Assessment** refers to the most recent Notice of Assessment / Notice of Reassessment issued by the CRA for the tax year.

NOTE: If the tax refund calculation results in an amount less than \$2.00, a tax refund will not be issued.

Example of Calculation of MOST Tax Liability

Mary is a plumber apprentice and worked as a plumber for ABC Plumbing in Nova Scotia in 2022, earning \$40,000. She also worked part-time as a yoga instructor with XYZ Community Centre where she earned \$2,000. In total for the year, she earned \$42,000. Mary's birthdate was on October 12, 1994 and she turned 28 years old in 2022.

Mary received T4 slips for the income she earned during the year:

- ABC Plumbing: \$40,000
- XYZ Community Centre: \$2,000

She also asked for and received a Statement of Employment from her employer (ABC Plumbing) to demonstrate she earned eligible income for the MOST tax refund program.

The income she earned as a yoga instructor with XYZ Community Centre does not qualify for the MOST tax refund program.

Mary's 2022 Notice of Assessment from the CRA reported:

Total Income (Line 15000):	\$42,000	
Taxable Income (Line 26000):	\$39,000	
Nova Scotia Provincial Tax (Line 42800):	\$2,999	(NSPT)
Nova Scotia Tax on Taxable Income (Line 8 form NS428):	\$4,008	(NSTOTI)

Mary's Statement of Employment from ABC Plumbing reported:

Total Eligible Income:	\$40,000	(TEI)
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Age = 28 (less than 30 in 2022)

Eligible Income Proportion = $\$40,000 / \$42,000$
= 0.9524

Prorated Federal Deductions

PFD = $(\$42,000 - \$39,000) \times 0.9524 = \$3,000 \times 0.9524$
= \$2,857.14

TEI – PFD = $(\$40,000 - \$2,857.14)$
= \$37,142.86

Nova Scotia Tax on Eligible Taxable Income

NSTOETI = $(8.79\% \times \$29,590) + [14.95\% \times (\$37,142.86 - \$29,590)]$
= $\$2,600.96 + (14.95\% \times \$7,552.86)$
= $\$2,600.96 + \$1,129.15$
= \$3,730.11

Prorated Provincial Tax Credits

PPTC = $(\$4,008 - \$2,999) \times 0.9524 = \$1,009 \times 0.9524$
= \$960.97

MOST Tax Liability = $\$3,730.11 - \960.97
= \$2,769.14

MOST Tax Refund = Lessor of (Most Tax Liability and NSPT)
= Lessor of (\$2,769.14 and \$2,999)
= \$2,769.14