Food Bank Tax Credit for Farmers Regulations
made under Section 50A of the
Income Tax Act
R.S.N.S. 1989, c. 217
O.I.C. 2016-293 (December 5, 2016, effective January 1, 2016), N.S. Reg. 255/2016

Citation

1 These regulations may be cited as the *Food Bank Tax Credit for Farmers Regulations*.

Definition of "agricultural product"

2 **(1)** Subject to subsection (2), in Section 50A of the Act, "agricultural product" means any item that may legally be sold, distributed or offered for sale in the Province at a place other than the premises of the producer of the item as food intended for human consumption and that is grown or harvested on a farm, including all of the following:

(a) fruits;

(b) vegetables;

(c) grains;

(d) pulses;

(e) herbs;

(f) honey;

(g) maple syrup;

(h) mushrooms;

(i) nuts.

(2) An item described in subsection (1) that has been processed is an agricultural product only if the item was processed no more than is necessary to permit it to be legally sold, distributed or offered for sale in the Province at a place other than the premises of the producer of the item as food intended for human consumption.