

Part: **Public Money and Property**  
 Section: **General Revenue Fund and Revolving Funds**  
 Subsection: **Control of the GRF**  
 Policy: **Application for Remissions**

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## Application for Remissions

**Objective** *The objective is to standardize the application for remissions pursuant to section 24 of The Financial Administration Act, 1993.*

**Authority** *The Financial Administration Act, 1993, clauses 5(a) and 5(e), subsection 10(2) and sections 22, and 28.*

**Background** Pursuant to section 24 of *The Financial Administration Act, 1993* (FAA), a recommendation for a remission may be made by the Minister of Finance to the Lieutenant Governor in Council when it is considered to be in the public interest to do so or if a great hardship or injustice to persons has occurred or is likely to occur. The Minister of Finance may grant a remission if the amount is not greater than \$5,000.

**Definition** A **remission** is the waiving of a liability to pay or refunding of a tax, royalty, rental, fee, forfeiture, fine, pecuniary penalty or other amount imposed or authorized to be imposed pursuant to an Act.

A remission differs from a write-off or cancellation that arises from an accounts receivable regarded as being uncollectible.

**Treasury Board Policy** .01 Each application for remission pursuant to *The Financial Administration Act, 1993* (FAA) is to be in the form of a report by the minister or permanent head of the applicable ministry or the minister responsible for the applicable Act.

.02 Each report is to include the reasons for the remission.

**Provincial Comptroller Directives** .03 The FAA requires a detailed statement of remissions granted pursuant to section 24 to be annually incorporated into the [Public Accounts](#). For information on the form and content of the Public Accounts, refer to [Section 2005 Form and Content of the Public Accounts](#).

.04 Remissions pursuant to section 24 of the FAA are administered by the Revenue Division of the Ministry of Finance.

**References** [2005 Form and Content of the Public Accounts](#)  
[3000 Control of the GRF](#)  
[3505 Receipt and Control of Public Money](#)  
[3725 Write-off or Cancellation of Accounts Receivable](#)

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[Accounting Manual, Appendix A General Revenue Fund Year-end Procedures and Schedules, Remissions](#)