

***Electricity Act, 1998***  
**ONTARIO REGULATION 162/01**

**PAYMENTS IN LIEU OF CORPORATE TAXES — MUNICIPAL ELECTRICITY  
UTILITIES**

**Disposition of partnership interest, after April 22, 2015**

**Section 11.2**

**NEW**

2. Paragraph 100 (1)(b) of the Federal Act shall be read as follows

(b) the whole of the remaining portion of that capital gain to the extent such portion is in respect of property that is subject to subsection 13(1) of the Federal Act and  $\frac{1}{2}$  of the remaining portion of that capital gain to the extent such portion is in respect of property that is subject to subsection 39(1) of the Federal Act.