



EVENTS NOVA SCOTIA

Inspiring times

CHAPTER 4: RULES & REGULATIONS

Several rules and regulations could be relevant to your festival. Check them out, talk to other festivals, your municipality, and the province.

CHAPTER 4: RULES AND REGULATIONS

Overview of Regulations and Licensing

Each municipality will have its own specific rules as to approvals and permitting, and you will need to comply with various provincial approvals as well. Many municipalities that host festivals and events have a Special Events Task Force made up of various departments that are integral to major events. These include police, EMT, electrical, traffic, waste removal, and fire. Meeting with the head of this task force will help identify any permits you may require through your municipality as well as the province.

Some of the other approvals you might need include the following:

- A land-use agreement for the use of the site
- Food safety
- Fire protection, emergency access, and services
- Food service/concession establishment permits
- Vendor permits for retail outlets on-site
- Liquor licences for on-site alcohol service
- Employment-related requirements for festival staff and contract/concession staff
- Off-site traffic control, street/sidewalk closures, signage, banners, parking meters
- Fireworks
- Electrical permits
- Parade permit
- Noise by-law exemption for scheduled times and sound levels

Don't be intimidated by all of the permits required. The application forms and the process of obtaining these approvals and licences/permits are generally fairly simple. You should, however, budget time for this.

Below is an overview of the permits and approvals you may need, as well as sources to check out any additional requirements. This information and the approvals you may require can change quickly, so make sure you do your own research as well.

Municipal Regulations and By-Laws

Municipal regulations and by-laws vary from municipality to municipality. It is likely that your municipality will have a number of regulations your festival/event will have to meet. An example is by-laws governing noise that may limit hours of operation. Other concerns are signage, the types of events you can hold, traffic, parades, fireworks, selling food or retail items (e.g. municipal vendor's licence), food handling, etc.

The municipality may require a special event permit. Find out the timelines involved. Some permits may require the paperwork be done up to eight weeks before the event. If there is a charge for a special event permit, use of a public site, or for special services, always ask if there is a financial break for community groups or non-profits.

Contact your local municipal office early in your planning process to determine what licences/permits you will require and what regulations are in place that might impact the nature, location, or timing of your festival/event.

Provincial Regulations

There are many provincial regulations you must follow in order to comply with current laws and regulations, especially in regard to the sale of alcohol, food, entertainment and lotteries.

CHAPTER 4: RULES AND REGULATIONS

Service Nova Scotia – Alcohol, Gaming, Fuel and Tobacco Division

The Alcohol, Gaming, Fuel and Tobacco Division of Service Nova Scotia is the regulatory body charged with administering Part II of the Gaming Control Act, parts of the Liquor Control Act, and the Theatres and Amusements Act. In broad terms, the Division is responsible for licensing and regulating liquor, gaming, and amusement activities, and ensuring these activities are conducted with honesty and integrity and in the best interest of the general public.

Several regulations and licences may be relevant to your festival/event. These can be found through <https://novascotia.ca/sns/access/alcohol-gaming.asp>.

Place of Amusement Licence

You will need a Place of Amusement Licence (Outdoor Festival/Concert) to hold an outdoor festival or concert in Nova Scotia. Find the application at <http://www.novascotia.ca/sns/paal/agd/paal225.asp>.

If you intend to offer an itinerant performance in Nova Scotia, that is one that travels from place to place on a circuit, such as a circus, you will also need a Place of Amusement Licence (Itinerant). Make sure you obtain the appropriate licence.

Liquor Licence: Special Occasion

If you are planning to provide liquor service, you will require a Special Occasion Liquor Licence. Find more information at <http://novascotia.ca/sns/access/alcohol-gaming/liquor.asp>.

Special Occasion Licences have certain terms and conditions which you will find on the application form (<http://novascotia.ca/sns/pdf/agd-application-for-special-occasion-liquor-licence.pdf>), including

limitations on advertising. Outdoor event applicants must also meet other conditions, including

- restricting the licensed area to a tent or suitably enclosed area
- obtaining approval from the fire marshal if a tent is being used
- providing a diagram or sketch of the location where the event will be held

If you are charging admission to your festival/event, you will require a Place of Amusement Licence. For-profit festivals may also have different requirements (and licence fees) than not-for-profit festivals.

Other Licences/Lotteries

The Alcohol and Gaming Division also administers a variety of other licences that may be required for your festival/event, depending on the type of activities you are planning. These include Bingo Lottery Licence, Games of Chance Lottery Licence, and Ticket Lottery Licences. Review all the licence requirements at <http://novascotia.ca/sns/access/alcohol-gaming/gaming/licences.asp> to make sure you are aware of what you need for your event.

Amusement Devices Licence: Department of Labour and Advanced Education

The Amusement Devices Safety Act provides for the inspection and licensing of amusement devices and temporary structures at carnivals, fairs, and amusement parks. If you have these at your festival, they will likely be managed by a concession operator. However, you should be aware of the regulations and the inspection requirements. Find the details at <http://novascotia.ca/lae/equipmentsafety/amusementdevices.asp> and the Amusement Devices Licence application at <http://www.novascotia.ca/sns/paal/lae/paal246.asp>.

CHAPTER 4: RULES AND REGULATIONS

Food Establishment Permit: Department of Agriculture

If you want to “operate a foodservice facility such as a restaurant, food take-out, mobile canteen, temporary food establishment, or a grocery store or push carts or any facility from which foods are sold, whether on a permanent basis or only occasionally,” you will require a Food Establishment Permit. A Temporary Event Permit is required for the sale of foods at temporary events, fairs, and festivals. This permit is required for a booth or other structure operated for 14 consecutive days or fewer per year and also includes food booths set up by community organizations to raise funds. Find details at <http://novascotia.ca/agri/programs-and-services/licensing-and-permits/>.

A municipal vendor’s licence is also often required; check with your municipality to see if you need one. Some municipalities also require that all food handlers take the Food Safety Handling Course.

Office of the Fire Marshal

If you are planning to use tents, you will require the approval of the fire marshal who will set limits on the number of persons that can be accommodated in the tent (Chapter 8 provides more details on tent regulations). Contact the fire marshal’s office in your area or through <http://novascotia.ca/dma/firesafety/OFM.asp> to review your plans and obtain approval. If you are using other facilities already approved by the fire marshal, follow the capacity limitations and other requirements already in place. Always check with the fire marshal before you commit to a space.

Fireworks fall under the jurisdiction of the Fire Safety Act, which is administered by the Office of the Fire Marshal. There are also federal regulations that cover Display Fireworks and the certification required to use them (<http://www.nrcan.gc.ca/ex->

[plosives/fireworks/9883](http://www.nrcan.gc.ca/ex-plosives/fireworks/9883)). You may require a municipal permit to discharge fireworks as well.

The Department of Labour and Advanced Education

The Department of Labour and Advanced Education is responsible for occupational health and safety, public safety, and labour standards. They also administer the Volunteer Protection Act. Specific regulations you should be aware of include the following:

- The Occupational Health and Safety Act requires employers to adhere to operational and employee safety standards. Find information on the act, as well as a number of resources at <http://novascotia.ca/lae/healthandsafety/>. Note that, depending on the number of people you employ on a regular basis, you may require a written occupational health and safety policy.
- The Labour Standards Code governs employment rights with respect to minimum wage, vacation and holidays, employee/employer rights, etc. Find information at <http://novascotia.ca/lae/employmentrights/>.
- First aid regulations. Find a guide to first aid regulations and other health and safety publications at <http://novascotia.ca/lae/healthandsafety/pubs.asp>.
- Workplace hazardous materials information (WHMIS) regulations. A guide is available at <http://novascotia.ca/lae/healthandsafety/pubs.asp#whmiswhmis>. The Nova Scotia Tourism Human Resource Council offers an online WHMIS training program for the tourism sector. Check their website at www.tourismhrc.com for details.
- The Volunteer Protection Act covers issues around working with volunteers. Find a variety of resources concerning volunteers at <http://novascotia.ca/lae/volunteerism/>.

CHAPTER 4: RULES AND REGULATIONS

Department of Transportation and Infrastructure Renewal: Highway Signage

If your festival/event involves any activity (e.g. road race or fun run, parade, bike-a-thon, etc.) on a public highway that is outside the boundary of an incorporated town or the urban core of Halifax Regional Municipality (HRM), you will need an On-highway Event Permit from the Department of Transportation and Infrastructure Renewal (TIR). Find application forms at your regional TIR office and at <https://novascotia.ca/tran/highways/roadsign.asp#Major>. If the event is inside a town or the urban core of HRM, you can get the required permit from your local municipality.

If your festival site is adjacent to a provincial highway, you should also consult with the TIR regarding traffic flow, turning, etc. You may also want to consider obtaining the RCMP's assistance in managing traffic, particularly if you are expecting large crowds.

Festival and Event Signage Tags

The Festival and Events Signage Tag Program allows for temporary signage for festivals and special events on the 100-series controlled-access highways upon approval. The criteria for participation in this program includes the following:

- Festivals and events should normally operate on an annual basis, but consideration will be given to a major one-time event
- Festivals and events must have fixed dates
- They must have potential to attract 5,000 or more visitors, with most being from outside the local area
- They must be promoted through Tourism Nova Scotia programs, such as www.novascotia.com

- They must provide visitor orientation as well as on-site visitor amenities, such as washrooms, first aid, etc.
- Festival and event organizers must develop and provide a copy of the festival/event's marketing plan, outlining marketing and promotional initiatives beyond the festival and event's tag signage
- Festivals and events must provide, with their application, a letter of support from the community whose 100-series highway community identity sign will have the festival/event tag sign affixed to it

TIR manages the manufacturing of the signs if and when they are approved. The festival/special event organizing association is responsible for installing, removing, and storing their signs. Signs should be installed up to three weeks prior to the event and removed within two weeks of the event ending. For more information, visit www.tourismns.ca/marketing/signage/attraction-signage.

Department of Lands and Forestry

If you are planning open fires or campfires as part of your festival, you may require a permit from the Department of Lands and Forestry (DLF). Contact your regional DLF office for information.

Department of the Environment

Check with the Department of Environment (<http://novascotia.ca/nse/>) to determine if your festival/event is responsible for meeting any of the regulations governing the testing and monitoring of drinking water.

CHAPTER 4: RULES AND REGULATIONS

Nova Scotia Registry of Joint Stocks

Nova Scotia's Registry of Joint Stocks provides society incorporation and registration as well as business registration.

Incorporating a Non-Profit Society

A society is a non-profit organization that has been incorporated under the Societies Act. While incorporating is not always mandatory, the benefits of incorporation, such as limited liabilities for members, make it highly desirable. You must incorporate to obtain funding through provincial and federal departments and for entering into contracts.

Any five or more persons wishing to incorporate as a non-profit society may do so. A society incorporated under the Societies Act is a corporate entity separate and apart from the members, with the power to hold property and carry out objects set out in a memorandum of association.

Before applying for incorporation, you must choose and reserve a name. The Registry of Joint Stocks website (<http://www.novascotia.ca/sns/paal/rjs/paal268.asp>) provides information on the registration process and reserving a name. Once you are a registered society, you will pay an annual fee to maintain registration, and you must also submit annual financial statements and a listing of board members.

Registering a For-Profit Business

If your festival/event is operating as a for-profit business, you are required to register as a business with the Nova Scotia Registry of Joint Stock Companies. For details on registering businesses, and on different types of business structures, check out their website at <https://novascotia.ca/sns/access/business/ready-register-business.asp>.

Helpful Tip: HST Claims

Remember, if you are registered for the HST and you collect it on ticket sales, you need to set aside and remit the HST collected minus any eligible input credits.

Often, HST is included in the price of admissions tickets so you will need to "back it out" of your ticket sales. Make sure you remember this in your budgeting.

Your HST remittance could be a significant amount of money – make sure you set it aside as you collect the revenue.

Canada Revenue Agency (CRA)

You will require a business number (BN) if you are going to collect HST or pay wages/salaries and make employee tax remittances, and also for some licences and permits. A BN is a common identifier that simplifies dealings with government at both the federal and provincial level. Your BN also forms the basis for your HST and payroll numbers. Nova Scotia uses the BN for services such as licences, permits, registrations, and Workers' Compensation Insurance.

Businesses receive their BN when they register with the Registry of Joint Stocks. Find out more information at <http://www.novascotia.ca/sns/access/business/one-business-one-number.asp>. This site also has links to the federal government sites for HST and payroll registration.

Harmonized Sales Tax (HST)

The HST is a value-added tax (15 per cent at the time this guide was prepared). You have to register for HST if you provide taxable supplies (e.g. admission tickets) in Canada and you are not a small supplier. Non-profit organizations are considered small suppliers if "the total amount of all revenues (before expenses) from the worldwide taxable supplies of all of the organization's activities, and those of its associates, is \$50,000 or less in any single calendar quarter and in the last four consecutive calendar quarters."

If your festival/event is a private business, you are required to register for HST if your sales are \$30,000 or more in a calendar quarter and over the last four consecutive quarters.

¹ Canada Revenue Agency, GST/HST Information for Non-Profit Organizations. Found at <https://www.canada.ca/en/revenue-agency/services/forms-publications/rc4081/gst-hst-information-non-profit-organizations.html>

Even if you are not required to, you may wish to voluntarily register for and collect the HST. This gives you the advantage of being able to claim an input tax credit to recover the HST you pay on expenses and purchases used for the festival/event.

Once you are registered, HST will apply to most goods and services you supply. Check out the document, GST/HST Information for Non-Profit Organizations available at <https://www.canada.ca/en/revenue-agency/services/forms-publications/publications/rc4081/gst-hst-information-non-profit-organizations.html> for details and contacts for additional information.

We strongly recommend you contact the CRA directly, and/or obtain professional advice on tax related questions so you understand the HST rules.

When you register your festival/event with the Registry of Joint Stock Companies, you will see information on registering for the HST.

Employment Taxes

As an employer, you are responsible for deducting income tax, Canada Pension Plan (CPP) contributions, and Employment Insurance (EI) premiums from the wages and salaries you pay your employees. You are also responsible for remitting these amounts on a monthly basis to the Receiver General for Canada, along with your share of CPP contributions and EI premiums that you pay throughout the year on your employees' behalf. You are also required to report these amounts on an annual information return and prepare annual T4 information slips for your employees. These regulations apply to any organization that is an employer, whether it is a for-profit or a not-for-profit organization. They also apply if you employ people for only short periods of time.

CHAPTER 4: RULES AND REGULATIONS

The CRA is responsible for ensuring these requirements are met. The department handles enforcement and some collection activities related to payroll deductions, prepares the payroll deduction tables used by employers for calculating deductions, and determines employee insurable earnings for Employment Insurance and pensionable employment for the CPP.

Everything you need to know about taxes can be found on the Nova Scotia Department of Finance website, including links to the HST and employee taxes: <https://novascotia.ca/sns/access/business/what-do-i-need-to-know-about-taxes.asp>.

Workers' Compensation Board of Nova Scotia

Under the Nova Scotia Workers' Compensation Act, various industries are required to pay for compensation coverage to protect employees from income loss and medical expenses resulting from job-related injuries. Your festival may be required to pay workers' compensation premiums under the act. If so, you will be required to pay a premium based on the dollar value of wages you pay your employees. If you have three employees or fewer, you may be exempt from this regulation.

Contact the Workers' Compensation Board of Nova Scotia (<http://www.wcb.ns.ca/>) for additional information.

Key Takeaways

Regulations and requirements exist at all levels – municipal, provincial, and federal.

Your festival is a business – it should be a registered organization. You will have to register for, and submit, HST and payroll taxes unless everyone is a volunteer.





For more information, please contact our Events Nova Scotia staff at Communities, Culture and Heritage at events.novascotia.ca/contact

