

Nova Scotia

LAWS & ANNOUNCEMENTS

New Laws

Apr 1: To cushion the impact of inflation, Nova Scotia cut the provincial portion of the harmonized sales tax (HST) by 1%, lowering the overall tax rate to 14%. It also increased the basic personal amount that residents can claim before paying taxes (from \$8,744 to \$11,744) and implemented indexing of tax brackets. Earlier this year, the province cut the small business tax rate from 2.5% to 1.5% and increased the small business income threshold from \$500,000 to \$700,000.

New Laws

Mar 26: Nova Scotia passed first of its kind legislation, [Bill 36](#), *The Free Trade and Mobility within Canada Act* authorizing reciprocal agreements with other provinces to ensure the free flow of goods and labour. Reciprocity would also extend to professional certifications and licences. Ontario and PEI have since proposed similar legislation.

New Laws

Apr 7: Nova Scotia announced that it will invest \$7.4 million to extend the interim farm wine program for another 2 years. The interim wine support is modelled on the Wine Sector Support Program through Agriculture and Agri-Food Canada. There are 22 registered grape farm wineries in Nova Scotia.

Training

Apr 10: Nova Scotia will provide \$10 million for projects to promote opportunities for skilled trades careers in the construction industry, including expansion of enhanced direct-entry apprenticeship programs, career transition training programs and creation of the new Cape Breton Trades Exhibition Centre facility.

Drugs & Alcohol

Apr 18: Nova Scotia issued [new regulations](#) governing the retail sale of cannabis that, among other things, ban the sale of flavoured vaping products and ban children under 18 from entering an establishment that sells only cannabis products.

Action Point: Find out how to comply with [workplace smoking laws](#).

CASES

Termination: Transferring Mechanic to New Location Is Not Constructive Dismissal

A car dealer made accommodations for a veteran mechanic battling health issues, including limiting the amount of weight he'd have to lift to 60 lbs. About 6 months later, the dealer asked the mechanic to transfer to another dealership it owned across the street. The mechanic expressed reservations and concerns about lifting heavy objects. Less than a week after that, he came to work only to find another

mechanic in his bay. Exactly what happened when he went to the HR office to ask about his situation was a matter of dispute; but the one thing that was clear is that the mechanic found himself out of work. The Nova Scotia Labour Board dismissed his wrongful dismissal claim. An employer has a right to transfer an employee without his consent. Although the compensation at the new location would be less, the difference was based on the different kind of work he'd be doing there. The dealer also assured the mechanic that the new location would continue to honour the heavy lifting accommodation [[Wheaton v 3231040 Nova Scotia Limited c.o.b. as Atlantic Kia](#), 2025 NSLB 53 (CanLII), April 10, 2025].

Action Point: Requiring employees to transfer or relocate exposes your company to potential liability for constructive dismissal. Find out about [the risks and how to manage them](#) and the [Best Practices](#) to follow for employee transfers and relocations.