



# THE NEWFOUNDLAND AND LABRADOR GAZETTE

## PART I

PUBLISHED BY AUTHORITY

Vol. 86

ST. JOHN'S, FRIDAY, AUGUST 26, 2011

No. 34

### MINERAL ACT

Situate near Kittys Brook, Central NL  
On map sheet 12H/02

### NOTICE

Published in accordance with section 62 of CNLR 1143/96 under the *Mineral Act*, cM-12, RSNL 1990 as amended.

Mineral License 012319M  
Held by Gillard, Lillian  
Situate near Kittys Brook, Central NL  
On map sheet 12H/02

Mineral rights to the following mineral licenses have reverted to the Crown:

A portion of license 015404M  
Held by Commander Resources Ltd.  
Situate near Cinq Cerf Area, Southern NL  
On map sheet 11P/13 11O/16  
more particularly described in an application on file at Department of Natural Resources

Mineral License 006827M  
Held by Trinity Resources & Energy Ltd.  
Situate near Blue Pinion West, Southern NL  
On map sheet 01M/06

Mineral License 013430M  
Held by Quinlan, Eddie  
Situate near Tukialik Bay  
On map sheet 13J/16

Mineral License 017739M  
Held by Mike Basha (50%) and Leroy Smith (50%)  
Situate near Lobster Cove, Southern NL  
On map sheet 01M/11

Mineral License 013480M  
Held by Canadian Uranium Corporation Ltd.  
Situate near Evening Lake  
On map sheet 23G/09 23H/12

Mineral License 016335M  
Held by Pathfinder Resources Ltd.  
Situate near Cochrane Pond, Southern NL  
On map sheet 11P/14 12A/03

Mineral License 014934M  
Held by Turpin, Alexander J.  
Situate near Little River Area, Southern NL  
On map sheet 01M/13

Mineral License 012263M  
Held by Gillard, Lillian  
Situate near Kittys Brook, Central NL  
On map sheet 12H/02

Mineral License 012318M  
Held by Gillard, Lillian

Mineral License 014966M  
Held by Metals Creek Resources Corp.  
Situate near Bobby Cove, Baie Verte Peninsula  
On map sheet 02E/13

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August 26, 2011

Mineral License Held by Situates near On map sheet	016022M Mercer, William Long Island Tickle, Central NL 02E/12	Mineral License Held by Situates near On map sheet	017652M White, Jason Victoria Lake, Central NL 12A/06
Mineral License Held by Situates near On map sheet	016023M Noel, E. Michele Hodges Hill, Central NL 02E/04	Mineral License Held by Situates near On map sheet	017653M White, Jason Victoria Lake, Central NL 12A/06
Mineral License Held by Situates near On map sheet	016053M French, Victor A. Gambo Pond, Central NL 02D/10	Mineral License Held by Situates near On map sheet	017663M Snow-Goosney, JoAnn Grandys Brook, Southern NL 11O/15
Mineral License Held by Situates near On map sheet	016061M Eagleridge Minerals Ltd. Baie Verte Asbestos Mine Area 12H/16 12I/01	Mineral License Held by Situates near On map sheet	017664M Snow-Goosney, JoAnn Grandys Brook, Southern NL 11O/15
Mineral License Held by Situates near On map sheet	016062M Eagleridge Minerals Ltd. Osbornes Pond, Baie Verte Peninsula 12H/16	Mineral License Held by Situates near On map sheet	017665M Mesher, Ivan Charles River 03D/04 03D/05
Mineral License Held by Situates near On map sheet	017623M Solauro Industries Inc Bruce Pond, Central NL 02D/05	Mineral License Held by Situates near On map sheet	017666M Reid, Patricia E. Crabbes River, Western NL 12B/02
Mineral License Held by Situates near On map sheet	017631M Specogna, Marino Victoria Lake, Central NL 12A/06	Mineral License Held by Situates near On map sheet	017668M Keats, Wesley North of Shoulder Blade Lake, Central NL 12A/09 12A/16
Mineral License Held by Situates near On map sheet	017632M Specogna, Marino Victoria Lake, Central NL 12A/06	Mineral License Held by Situates near On map sheet	017669M Rowell, Brian Caledonia Brook, Central NL 12A/09 12A/16
Mineral License Held by Situates near On map sheet	017633M Specogna, Marino Victoria Lake, Central NL 12A/06	Mineral License Held by Situates near On map sheet	017670M Rowell, Brian Caledonia Brook, Central NL 12A/16
Mineral License Held by Situates near On map sheet	017635M Burse, Brian Barren Lake, Central NL 12A/10	Mineral License Held by Situates near On map sheet	017671M Keats, Wesley Caledonia Brook, Central NL 12A/16
Mineral License Held by Situates near On map sheet	017648M Quinlan, Andrew Victoria Lake, Central NL 12A/06	Mineral License Held by Situates near On map sheet	017674M Goldsworthy, Jessie Fischot Islands, Great Northern Peninsula 02M/04
Mineral License Held by Situates near On map sheet	017649M Quinlan, Eddie Caledonia Brook, Central NL 12A/16	Mineral License Held by Situates near On map sheet	017675M Goldsworthy, Jessie Fischot Islands, Great Northern Peninsula 02M/04
Mineral License Held by Situates near On map sheet	017650M Quinlan, Eddie Coronation Brook, Central NL 12A/16	Mineral License Held by Situates near On map sheet	017676M Goldsworthy, Jessie St. Juliens, Great Northern Peninsula 02M/04
Mineral License Held by Situates near On map sheet	017651M White, Jason Victoria Lake, Central NL 12A/06	Mineral License Held by Situates near On map sheet	017685M Keats, Wesley Caledonia Brook, Central NL 12A/16

Mineral License 017686M  
Held by King, David  
Situates near Bay Du Nord River, Southern NL  
On map sheet 02D/03

**NOTICE OF REGISTRATION  
ST. JOHN'S DEVELOPMENT  
REGULATIONS AMENDMENT  
NUMBER 519, 2011**

The lands covered by this notice except for the lands within Exempt Mineral Lands, the Exempt Mineral Lands being described in CNLR 1143/96 and NLR 71/98, 104/98, 97/00, 36/01, 31/04, 78/06, 8/08 and 28/09 and outlined on 1:50 000 scale digital maps maintained by the Department of Natural Resources, will be open for staking after the hour of 9:00 a.m. on the 32<sup>nd</sup> clear day after the date of this publication.

DEPARTMENT OF NATURAL RESOURCES  
JIM HINCHEY, P.Ge  
Manager - Mineral Rights

File #774:2450, 4686, 7182, 7184, 7232, 7233, 7267, 8263, 8295, 8297, 8301, 8312, 8320, 9581, 9615; 775:0206, 0207, 0220, 0222, 0223, 0230, 0231, 1083, 1091, 1092, 1093, 1095, 1108, 1109, 1110, 1111, 1112, 1113, 1121, 1122, 1123, 1124, 1125, 1126, 1127, 1128, 1129, 1130, 1131, 1133, 1134

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**URBAN AND RURAL PLANNING ACT, 2000**

**NOTICE OF REGISTRATION  
ST. JOHN'S DEVELOPMENT  
REGULATIONS AMENDMENT  
NUMBER 517, 2011**

TAKE NOTICE that the ST. JOHN'S Development Regulations Amendment Number 517, 2011 adopted on the 8<sup>th</sup> day of August, 2011, has been registered by the Minister of Municipal Affairs.

In general terms, the purpose of Development Regulations Amendment Number 517, 2011 is to introduce standards for residential building lots in the Agriculture Zone with access to municipal water and sewer services.

The amendment comes into effect on the day that this notice is published in *The Newfoundland and Labrador Gazette*. Anyone who wishes to inspect a copy of the amendment may do so at the Department of Planning, 3<sup>rd</sup> Floor, St. John's City Hall during regular business hours.

CITY OF ST. JOHN'S  
Cheryl Penney, Department of Planning

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TAKE NOTICE that the ST. JOHN'S Development Regulations Amendment Number 519, 2011 adopted on the 8<sup>th</sup> day of August, 2011, has been registered by the Minister of Municipal Affairs.

In general terms, the purpose of Development Regulations Amendment Number 519, 2011 is to rezone the property located at Springdale Street, New Gower Street and Hamilton Avenue Extension, and commonly referred to as the "former Horwood Lumber site" from the Commercial Central Mixed Use (CCM) Zone to the Commercial Central Office (CCO) Zone.

The Development Regulations Amendment No. 519, 2011 comes into effect on the day that this notice is published in *The Newfoundland and Labrador Gazette*. Anyone who wishes to inspect a copy of the amendment may do so at the Department of Planning, St. John's City Hall during regular business hours.

CITY OF ST. JOHN'S  
Cheryl Penney, Department of Planning

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**TRUSTEE ACT**

**ESTATE NOTICE**

IN THE ESTATE of MARY CORNECT, late of the Town of Kippens, in the Province of Newfoundland and Labrador, former midwife and teacher, widower, deceased.

All persons claiming to be creditors of or who have any claims or demands upon or affecting the Estate of MARY CORNECT, late of the Town of Kippens, Newfoundland and Labrador, deceased, are hereby requested to send the particulars of the same in writing, duly attested, to the undersigned Solicitor for the Executor of the Estate on or before the 27<sup>th</sup> day of September 2011, after which date the said Executor will proceed to distribute the said Estate having regard only to the claims of which notice shall have been received.

DATED at Stephenville, Newfoundland and Labrador this 22<sup>nd</sup> day of August, 2011.

MILLS & GALLANT  
PER: Susan H. Gallant

ADDRESS FOR SERVICE  
P.O. Box 447, 87 Gallant Street  
Stephenville, NL A2N 3A3

Tel: (709) 643-5688  
Fax: (709) 643-2906

Aug 26

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**ESTATE NOTICE**

IN THE ESTATE of JUDITH MADONNA GILLIS, late of the Community of Loch Leven, in the Province of Newfoundland and Labrador, retired, divorced, deceased.

All persons claiming to be creditors of or who have any claims or demands upon or affecting the Estate of JUDITH MADONNA GILLIS, late of the Community of Loch Leven, Newfoundland and Labrador, deceased, are hereby requested to send the particulars of the same in writing, duly attested, to the undersigned Solicitor for the Executor of the Estate on or before the 27<sup>th</sup> day of September, 2011, after which date the said Executor will proceed to distribute the said Estate having regard only to the claims of which notice shall have been received.

DATED at Stephenville, Newfoundland and Labrador this 22<sup>nd</sup> day of August, 2011.

MILLS & GALLANT  
PER: Susan H. Gallant

ADDRESS FOR SERVICE  
P.O. Box 447, 87 Gallant Street  
Stephenville, NL  
A2N 3A3

Tel: (709) 643-5688  
Fax: (709) 643-2906

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**ESTATE NOTICE**

IN THE MATTER OF the Estate and Effects of late GLENN MICHAEL HORLICK of the Town of Gander, in the Province of Newfoundland and Labrador, Flight Services Specialist, Deceased.

All persons claiming to be creditors of or who have any claims or demands upon or affecting the Estate of GLENN MICHAEL HORLICK, the aforesaid deceased, who died at the Town of Gander, in the Province of Newfoundland and Labrador on or about the 12<sup>th</sup> day of June, 2011, are hereby requested to send particulars thereof in writing, duly attested, to the undersigned Solicitor for the Administratrix of the Estate on or before the 9<sup>th</sup> day of September, 2011 after which date the Administratrix will proceed to distribute the said Estate having regard only to the claims of which she shall then have had notice.

DATED at the Town of Gander, Newfoundland and Labrador, this 18<sup>th</sup> day of August, 2011.

BONNELL LAW  
Solicitor for the Administratrix  
PER: R. Archibald Bonnell

ADDRESS FOR SERVICE:  
P.O. Box 563  
218 Airport Boulevard  
Gander, Newfoundland A1V 2E1

Tel: (709) 651-4949  
Fax: (709) 651-4951

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CHANGE OF NAME ACT, 2009

Legal Name Changes Processed During the Period JULY 2011

Under the authority vested in me by The Change of Name Act, 2009 SNL 2009 Chapter C-8-1, I hereby certify that the following names have been changed.

Former Name	Present Name	Address
Walsh, Danielle Marie	Winter, Danielle Marie	St. John's
Burton, Makayla Gwendolen	Evans, Makayla Gwendolen	St. John's
Burton, Jaxon Jordan Gerard	Evans, Jaxon Jordan Gerard	St. John's
Norris, Jacqueline Margaret	Picco, Jacqueline Margaret	Goulds
Kendall, Lacey Jenette	Osmund, Lacey Jenette	Mount Pearl
Taylor, Brittany Katrina	Taylor-McLean, Brittany Katrina	Green Island Cove
Lisegat, Mary Bridget	Lasaga, Mary Bridget	Kippens
Sillit, Justina Sibilla	Adams, Justina Sibilla	Happy Valley-Goose Bay
Aucoin, Marilyn Margaret	O'Quinn, Marilyn Margaret	Stephenville
Renouf, Laurena Mary	Simon, Laurena Mary	Stephenville Crossing
Cole, Hannah Julia	Clarke, Hannah Julia	Victoria
Wells, Dustin Phillip Corwin	Brady, Dustin Phillip Corwin	Fortune
McCarthy, Gerald Richard	McCarthy-Shirran, Gerald Richard	Sheppardville
McNeill, Ida Theresa	MacNeil, Eta Theresa	Happy Valley-Goose Bay
Colbert, Ashton Cory Scott	Sinnott, Ashton Cory Scott	Goulds
Colbert, Aaliyah Gertrude Margaret	Sinnott, Aaliyah Gertrude Margaret	Goulds
Crawley, Joan Marie	Crowley, Joan Marie	Chapel's Cove
Smith, Megan Nicole	Churchill, Megan Nicole	Spaniard's Bay
Bennett, Olvera Ann	Bennett, Olvera Ann	Flat Bay West
Steele, Christina Marie	Sleele-Nash, Christina Marie	St. John's
Coady, Carson Christopher	Lahey, Carson Christopher	Bay Bulls
Cousins-Henebury, Liam Andy	Henebury, Liam Andy	Goulds
Gill, Kaylee Eva	Jones, Kaylee Eva	Fogo
McCordle, Barry Gordon	Hussey, Barry Gordon	Portugal Cove-St. Phillips
Sheppard, Blake Emily Jennifer	Sheppard-Pardy, Blake Emily Jennifer	Happy Valley-Goose Bay
Sakton, Avineet Kaur	Cheema, Avineet Kaur	St. John's
Cobb, William Richard	Williams, Bill Richard Andrew	Bell Island
Mackey, Tyler Michael Chad	Bickford, Tyler Michael Chad	St. John's
Dicks, Logan Bartholomew Andrew	McCarthy, Logan Bartholomew Andrew	Corner Brook
Noftle, Christina Marie	Noitall, Christine Marie	St. John's
McLean, Meagan Michelle	O'Neil, Meagan Michelle	Happy Valley-Goose Bay
Boyd, Ernest Kevin	Boyd, Ernest Kevin	Newville
Mullett, Morgan Katherine	Ellis, Morgan Katherine	Appleton
Beck, Lester Richard	Hennebury, Lester Richard	Mount Pearl
Decker, Richard David	Snow, David Richard	Rocky Harbour
Grouchy, Robert William	Hiscock, Robert William	St. John's
Noseworthy, Chloe Heidi	Hickey, Chloe Heidi	Harbour Breton
Noseworthy, Kelland Steven Daniel	Hickey, Kelland Steven Daniel	Harbour Breton
Cramm, Taylor-Jayne Ruth	Reid, Taylor-Jayne Ruth	Grand Falls-Windsor
Somerton, Aidan Andrew	Slaney, Aidan Andrew	St. Lawrence

Dated this 16<sup>th</sup> day of August, 2011

DEPARTMENT OF GOVERNMENT SERVICES  
Ken Mullaly, Registrar Vital Statistics

KEN MULLALY  
REGISTRAR, VITAL STATISTICS  
DEPARTMENT OF GOVERNMENT SERVICES





# THE NEWFOUNDLAND AND LABRADOR GAZETTE

## PART II

### SUBORDINATE LEGISLATION FILED UNDER THE STATUTES AND SUBORDINATE LEGISLATION ACT

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Vol. 86

ST. JOHN'S, FRIDAY, AUGUST 26, 2011

No. 34

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### NEWFOUNDLAND AND LABRADOR REGULATIONS

NLR 73/11  
NLR 74/11







## NEWFOUNDLAND AND LABRADOR REGULATION 73/11

*Revenue Administration Regulations*  
under the  
*Revenue Administration Act*  
(O.C. 2011-237)

*(Filed August 23, 2011)*

Under the authority of sections 107, 108, 109, 110, 111, 112 and 113 of the *Revenue Administration Act*, the Lieutenant-Governor in Council makes the following regulations.

Dated at St. John's, August 18, 2011.

Robert Thompson  
Clerk of the Executive Council

### REGULATIONS

#### *Analysis*

- |  |  |
|--|--|
| 1. Short title                             |  |
| 2. Interpretation                          | PART II<br>INTEREST                    |
|  |  |
|  | PART I<br>TAX RETURNS                  |
| 3. Tax returns                             | 10. Interest on sum due                |
| 4. Returns generally                       | 11. Interest on refund                 |
| 5. Tax to be paid over - gaso-<br>line tax |  |
| 6. Tax to be paid over - to-<br>bacco tax  | PART III<br>REFUNDS                    |
| 7. Statements to be filed                  | 12. Refunds                            |
| 8. Reporting periods                       | 13. Interport refund                   |
| 9. Sale by manufacturer                    | 14. Refund to group tour opera-<br>tor |
|  | 15. Refund respecting vehicle          |

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| <p>PART IV<br/>EXEMPTIONS</p> <p>16. Gasoline tax exemptions</p> <p>17. Tax exempt diesel grade gasoline</p> <p>18. Other grades of gasoline</p> <p>19. Tax-exempt uses</p> <p>20. Retail sales tax exemptions</p> <p>21. Exempt tobacco</p> <p>22. Health and Post-Secondary Education Tax exclusion</p> <p>PART V<br/>REBATE</p> <p>23. Rebate of gasoline tax</p> <p>PART VI<br/>GASOLINE TAX</p> <p>24. Tax-exemption permits</p> <p>25. Expiry of permits</p> <p>26. Renewal of permits</p> <p>27. Permit return required</p> <p>28. Replacement permits</p> <p>29. Cancellation or suspension of permits</p> <p>30. Deductions permitted</p> <p>31. Statement of completed transactions</p> <p>32. Notice re required statement</p> <p>33. Statement of importation particulars</p> <p>34. Surety bond</p> <p>35. Price to be posted</p> <p>36. Duties of retail licensee</p> <p>37. Approval of dye</p> <p>38. Marked gasoline</p> <p>39. Other types of gasoline marked</p> <p>40. Employees or agents appointed</p> <p>41. Duty of collector using dye</p> <p>42. Blending prohibited</p> <p>43. Blending report</p> <p>44. Safety measures</p> <p>45. Gasoline treatment prohibited</p> <p>46. Invoices required</p> <p>47. Carriers to be registered</p> <p>48. Fees</p> <p>49. Registration particulars</p> <p>50. Registration not required</p> <p>51. Proof of registration</p> <p>52. Records required</p> | <p>53. Information required</p> <p>PART VII<br/>HEALTH AND POST SECONDARY EDUCATION TAX</p> <p>54. Association or amalgamation of corporations</p> <p>PART VIII<br/>HORSE RACING TAX</p> <p>55. Unlicensed operation prohibited</p> <p>56. Issuance of licence</p> <p>57. Licence cancellation or suspension</p> <p>58. Commission</p> <p>PART IX<br/>MINING AND MINERAL RIGHTS TAX</p> <p>59. Application and designation</p> <p>60. Depreciation expenses</p> <p>61. Processing allowance</p> <p>62. Application of Quarry Materials Act, 1998</p> <p>PART X<br/>RETAIL SALES TAX</p> <p>63. Valuation</p> <p>64. Vehicle appraisal</p> <p>PART XI<br/>TOBACCO TAX</p> <p>65. Permit required</p> <p>66. Issuing of permit</p> <p>67. Marking required</p> <p>68. Transportation by retailer</p> <p>69. Application for wholesaler's licence</p> <p>70. Wholesaler licence</p> <p>71. Multiple locations</p> <p>72. Statement of inventory</p> <p>73. Security</p> <p>74. Non-retail sales</p> <p>75. Transportation of tobacco</p> <p>76. Proof required</p> <p>77. Acquisition of cigars</p> <p>PART XII<br/>REPEAL AND COMMENCEMENT</p> |
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78. Repeal

79. Commencement

Short title                    **1.** These regulations may be cited as the *Revenue Administration Regulations*.

Interpretation            **2.** (1) In these regulations

- (a) "accountable wholesaler" means a person who receives a licence as an accountable wholesaler under section **70**;
- (b) "Act" means the *Revenue Administration Act*;
- (c) "approved appraiser" means a person who is qualified to appraise vehicles and who is approved by the minister as an appraiser;
- (d) "capital cost", with respect to an asset, means
  - (i) the cost of the acquisition, construction or improvement of that asset, excluding interest charges and less government assistance pertaining to that asset, and
  - (ii) costs incurred to withdraw an asset from use or service and place it in protective storage or to keep it in reserve for future use;
- (e) "carton of cigarettes" means a container in the form of wrapper or paperboard box in which packages of cigarettes are packed;
- (f) "case" means a container in which cartons of cigarettes or packages of tobacco are packed;
- (g) "cigarette" includes a pre-portioned tobacco stick;
- (h) "class 1 asset" means a processing or smelting asset;
- (i) "class 2 asset" means a mining asset that is not a class 3 asset;
- (j) "class 3 asset" means a mining asset acquired for and used in a new mining operation or a major expansion project;

- (k) "council" means a board as defined in the *Regional Service Boards Act*, a council as defined in the *City of Corner Brook Act*, the *City of Mount Pearl Act*, the *City of St. John's Act* or the *Municipalities Act, 1999* and includes a local service district established under the *Municipalities Act, 1999* and not-for-profit corporations, including regional waste management authorities, established exclusively for the delivery of municipal services;
- (l) "development plan" means a development plan approved by the minister under the *Petroleum and Natural Gas Act* and regulations under that Act;
- (m) "dye" means dye approved by the minister for the purpose of these regulations;
- (n) "exploration site" means a site where a person has a right to explore for minerals under the *Mineral Act* or another Act;
- (o) "farmer" means a person in the business of producing natural products for sale who is a registered producer under paragraph 9(1)(k) of the *Natural Products Marketing Act*, and
- (i) has produced at least \$5,000 in gross sales of natural products in the previous year, or
  - (ii) can demonstrate to the satisfaction of the minister that based upon a farm business and investment plan, he or she can achieve \$5,000 in annual gross sales within a reasonable time having regard to the type of natural products produced;
- (p) "farming" means the production of natural products for sale;
- (q) "fisher" means a person registered under the *Atlantic Fishery Regulations (Canada)* who is the owner of a registered commercial fishing vessel and holds one or more limited entry licences;
- (r) "fishing" means the commercial catching of fish;
- (s) "group tour operator" means a person who provides packaged tours to the public whereby tourists are provided with

guided tours to scenic, historic or other points of interest by means of a common mode of travel;

- (t) "imported tobacco" means those brands of tobacco which are both manufactured in and shipped from countries other than the United States of America to Canada and not marked in accordance with these regulations;
- (u) "interest holder" means a person to whom a licence, permit or lease has been issued under the *Petroleum and Natural Gas Act* and regulations made under that Act;
- (v) "major expansion project" means a project designated by the minister as a major expansion project under subsection 59(5);
- (w) "manufacturer" means a person engaged in manufacturing but only to the extent of that person's manufacturing work;
- (x) "manufacturing", except for the purpose of section 9, means the work applied directly to material to transform that material into a different product, commencing with delivery of that material from an immediately adjacent storage or receiving area to the first operation causing transformation and ending with delivery of the product from the final operation of transformation to an immediately adjacent storage or shipping area and includes remanufacturing but does not include receiving, storing, handling or shipping material, supplies or product, work incidental to manufacturing which is not applied directly to the material being transformed into a different product, work on real property, the work of an advertising agent, architect, engineer, dentist, optometrist or a related technician, cleaning, polishing, painting, undercoating, sharpening, cutting, bending or shaping, unless performed in direct conjunction with other manufacturing work by the same person, repairing, refinishing or reupholstering, salvage, demolition, design, research or development of a product, design of computer software, generating, transforming or distributing electricity, photography, preserving, grading, packaging or catering of food, preparation of food in a hotel, restaurant, donut shop, dairy bar, fast food outlet, supermarket, convenience store or institution, cold storage, extracting, harvesting or transporting natural resources, pri-

mary phases of mining and quarry operations conducted at a mine or quarry site such as blasting, rock breaking, cutting, crushing, handling, storing and transporting material, but not secondary phases of those operations nor concentrating, milling, smelting, refining, pelletizing or fabricating minerals or stone, logging operations conducted in a forest including cutting, limbing, sizing, grading and transporting round wood, and operating a utility system;

- (y) "manufacturing equipment" means a machine or apparatus which is a capital asset having a useful life of more than one year used directly in manufacturing, which has direct contact with the material being manufactured and includes equipment ancillary to the foregoing such as conveyors, electrical panel boxes, catwalks, stairways, balconies, control computers, monitoring equipment, pollution control equipment, safety equipment, waste removal equipment, air conditioning equipment and ventilating equipment when dedicated and required for proper operation of the machine or apparatus but does not include other equipment which is not used directly in manufacturing, such as equipment used for repair or maintenance of manufacturing equipment, general purpose lighting, heating, air conditioning, ventilating or general maintenance of a manufacturing premises, a housing, structure, enclosure, covering, storage facility, footing, piling, support, base, foundation, tower, wire or cable, unless supplied as a component of manufacturing equipment, or real property other than affixed machinery or apparatus;
- (z) "mining asset" means an asset used in mining operations;
- (aa) "mining equipment" means equipment, other than equipment required to be licensed under the *Highway Traffic Act*, used directly for mine site preparation, removal of consolidated and unconsolidated material overlaying an ore body, and extracting, transporting and handling minerals up to and including primary crushing, but not beyond;
- (bb) "natural product" means an agricultural, aquacultural, avicultural, floricultural or horticultural product and includes animals, meats, eggs, poultry, wool, dairy products, berries, grains, seeds, fruit, fruit products, vegetables, vegetable products, cultivated furs and Christmas trees;

- (cc) "new mining operation" means a mining operation designated as a new mining operation by the minister under section 59;
- (dd) "non-accountable wholesaler" means a person who receives a licence as a non-accountable wholesaler under section 70;
- (ee) "package of cigarette tobacco" means tobacco referred to under trade usage as fine cut tobacco which is in a tin, tub, pouch, carton, bag or other container;
- (ff) "package of cigarettes" means a wrapper or container holding one or more cigarettes, but does not include a carton of cigarettes;
- (gg) "packaged tour" means a tour where a group shares a common itinerary and where charges for travel, the supply of lodgings and prepared meals are sold for an all inclusive price and includes packaged expeditions to hunting and fishing camps;
- (hh) "petroleum" means petroleum as defined under the *Petroleum and Natural Gas Act*;
- (ii) "petroleum exploration site" means a geographic area in relation to which an interest holder has been issued a valid licence or permit under the *Petroleum and Natural Gas Act* and regulations made under that Act;
- (jj) "petroleum lease" means a lease issued under the *Petroleum and Natural Gas Act* and regulations made under that Act;
- (kk) "processing", except for the purpose of paragraph 19(e), means beneficiation, that is not mining or smelting, of mineral ores extracted from land on or under which there are mining operations within the province;
- (ll) "processing assets" means plant, machinery, equipment or structures acquired for the purpose of and utilized in processing;

- (mm) "qualified motor vehicle" means a motor vehicle used, designed, or maintained for transportation of persons or property and which
- (i) has 2 axles and a gross vehicle weight or registered gross vehicle weight exceeding 11,797 kilograms,
  - (ii) has 3 or more axles regardless of weight, or
  - (iii) is used in combination, when the weight of that combination exceeds 11,797 kilograms gross vehicle or registered gross vehicle weight
- but does not include a recreational motor vehicle;
- (nn) "qualifying motor vehicle" means a qualifying motor vehicle as defined in section 258.1 of the *Excise Tax Act* (Canada);
- (oo) "recreational motor vehicle" means a recreational motor vehicle which is used exclusively for personal pleasure by an individual, and which is not used in connection with a business endeavour, and includes
- (i) motor homes,
  - (ii) pick up trucks with attached campers; and
  - (iii) busses when used exclusively for personal pleasure by an individual;
- (pp) "remanufacturing" means the work applied directly to a used product, other than repair work, to rebuild or restore that product for resale when performed by or on behalf of an owner of the product who has not previously used the product;
- (qq) "smelting" means the separation of metallic constituents from mineral ores or concentrates extracted from land on or under which there are mining operations within the province, through the use of pyrometallurgical or hydrometallurgical methods, or to reduce metals extracted from land on or under which there are mining operations within the province to a highly pure state through the use of electrolytic methods;



- (rr) "smelting assets" means plants, machinery, equipment and structures acquired for the purpose of and utilized in smelting;
- (ss) "teartape" means the plastic ribbon that is wrapped around a package of cigarettes or package of tobacco serving to seal the package or facilitate opening of the package; and
- (tt) "visiting force" means a visiting force as defined under the *Visiting Forces Act* (Canada).

(2) A qualified motor vehicle defined in paragraph (1)(mm) shall not be considered to be a qualifying motor vehicle unless it also meets the requirements of section 258.1 of the *Excise Tax Act* (Canada).

## PART I TAX RETURNS

Tax returns

3. (1) A taxpayer shall make a separate tax return for each calendar month and shall file the tax return with the minister not later than 20 days after the end of the month in respect of which the tax return is made together with payment of the tax payable.

(2) Notwithstanding subsection (1), the minister may order a taxpayer to make a tax return in respect of a period prescribed by the minister in the order, and the taxpayer shall make the tax return and pay the tax payable within the period prescribed by the minister in the order.

(3) A return required under an order made under subsection (2) may be in addition to or instead of a return required under this section or another section of the regulations.

(4) Notwithstanding subsection (1), for the purpose of Part VII of the Act,

- (a) an operator, or a person who receives or is due a payment referred to in subsection 85(1) of the Act, shall file an annual tax return; and
- (b) the tax return required under paragraph (a) shall be filed with the minister not later than 3 months after the close of

the year for which the tax return is made, together with payment of the tax payable, less the amount of payment made under subsection (7).

(5) Notwithstanding subsection (4), a person who withholds tax under section 86 of the Act shall file a tax return together with payment of the tax payable not later than the end of the month following the month in which the payment was made.

(6) Notwithstanding subsection (1), for the purpose of Part VI of the Act, a company that is liable to pay tax shall, before March 21 in each year and without notice or demand by the minister, send to the minister a return which shows the amount of tax payable by the company for the preceding year together with payment of the tax payable, less the amount of payment made under subsection (7).

(7) The minister may require a person, operator or company referred to in subsection (4) or (6) to pay to the minister on, or before the twentieth day of each month of the year, an instalment payment in respect of the current year that is equal to 1/12 of the tax payable in the previous taxation year, and that amount shall be considered to be an estimate for the current year.

(8) Where a person, operator or company considers the estimate of tax referred to in subsection (7) to be in excess of the actual amount of tax expected to be payable for the current year, the person, operator or company may request that the minister reduce the amount of the monthly instalment payments required under that subsection.

(9) A person, operator or company making a request under subsection (8) shall provide the information required by the minister to substantiate that request, and where the information is satisfactory to the minister, the minister may reduce the amount of the monthly instalment payments.

(10) Notwithstanding subsection (9), where the minister has reduced the amount of the monthly instalment payments but the annual tax payable was underestimated and the monthly instalment payments did not fully satisfy the amount of the annual tax payable, interest may be charged on the underpayment in accordance with section 10.

(11) Where a tax return required under this section is made by a corporation or a company, it shall be signed by an officer, director or

agent of the corporation or company or a person authorized in writing to sign on behalf of the officer, director or agent.

Returns generally

**4.** (1) A tax return under section 3 shall be in the form prescribed by the minister.

(2) A tax return is considered to have been filed when it is received by the minister.

(3) A taxpayer shall file a return whether or not tax is payable for the period to which the tax return relates.

(4) Where required by the minister, a taxpayer shall provide the information required to verify the transactions reported in a return made under section 3.

Tax to be paid over  
- gasoline tax

**5.** (1) A retailer or other person who collects the tax on gasoline which was acquired by him or her from a collector shall, on or before the 15th day of the calendar month immediately following that in which the tax was collectable or payable, pay it over to the collector from whom he or she acquired the gasoline to be forwarded by the collector to the minister.

(2) A retailer or other person who collects the tax on gasoline which was acquired by him or her from a person other than a collector shall, on or before the twentieth day of the calendar month immediately following that month in which the tax was collectable or payable, pay it over to the minister.

(3) A person referred to in section 53 of the Act shall compute the tax payable by him or her and shall, on or before the twentieth day of the calendar month immediately following that in which the tax became collectable or payable, pay the tax over to the minister.

Tax to be paid over  
- tobacco tax

**6.** (1) A person, except a non-accountable wholesaler, shall pay tax on the purchase of tobacco at the time of the sale.

(2) A collector shall collect tax on tobacco at the time of the sale.

(3) A person who collects tax on tobacco that was acquired by him or her from a person other than a licensed wholesaler shall remit

the tax to the minister on or before the twentieth day of the calendar month immediately following the month in which the tax was collected.

(4) A collector who is an accountable wholesaler and sells tobacco other than to another accountable wholesaler shall collect the tax at the time of the sale and shall remit the tax in accordance with sections 3 and 4.

Statements to be  
filed

**7.** (1) A licensee shall, not later than the twentieth day of each month, file with the minister statements in the form prescribed by the minister showing the number of litres of marked diesel oil and all other marked gasoline sold by the licensee or on his or her behalf during the preceding month and also showing the names, addresses and permit numbers of the purchasers and the quantities purchased by them.

(2) In a calendar month where a licensee does not make sales of tax-exempt gasoline, he or she shall file a statement to this effect on the form approved by the minister.

(3) A licensee shall, in respect of each sale of tax-exempt gasoline, issue an invoice showing the name and address of the licensee, the date of sale, the name and address of the purchaser together with his or her permit number and the type, quantity and price of the gasoline sold.

(4) A licensee shall not sell tax-exempt gasoline to a person who is not a licensee or the holder of a valid permit issued in his or her name.

(5) Subsection (4) does not apply to gasoline exempted under section **16**.

(6) Where an agent purchases tax-exempt gasoline on behalf of a permit holder the invoice is to be made out in the name of the holder and signed on behalf of the holder by his or her agent.

Reporting periods

**8.** (1) The reporting periods for interjurisdictional carriers in each year are

(a) January 1 to March 31;

(b) April 1 to June 30;

(c) July 1 to September 30; and

(d) October 1 to December 31.

(2) An interjurisdictional carrier who has a multiple trip registration shall file a return in the prescribed form with the minister not later than the last day of the month following a reporting period.

(3) In addition to or instead of returns required under subsection (2), the minister may require a return at any time.

(4) A return under this section shall be accompanied by the tax payable for the reporting period.

Sale by manufacturer

**9.** A manufacturer who sells tobacco in the province shall deliver a return to the minister in respect of the production, purchase, sale and distribution of tobacco during the immediately preceding calendar months that shows

(a) the quantity of marked tobacco in the province

(i) that the manufacturer is in possession of at the beginning of the month,

(ii) that the manufacturer has manufactured, produced, imported or otherwise acquired during the month, and

(iii) that the manufacturer is in possession of at the end of the month;

(b) total shipments and transfers of tobacco with the mark or stamp "NFLD. - T.N." into the province according to recipient wholesaler;

(c) total shipments and transfers of tobacco other than marked tobacco into the province according to recipient wholesaler and types of tobacco; and

(d) other information that the minister may require.

**PART II  
INTEREST**

- Interest on sum due
- 10.** (1) Interest shall be levied upon a sum due under section 6 of the Act for each month or part of a month from the date the sum is required to be paid to the date of payment.
- (2) For the purpose of subsection (1), the annual rate of interest with respect to unpaid tax is the rate equal to the sum of
- (a) the prime lending rate of the bank holding the province's general revenue fund as determined and adjusted in accordance with this section; and
  - (b) 4 percentage points.
- (3) Interest calculated under subsection (2) shall be compounded monthly.
- (4) The interest rate prescribed by this section shall be determined on June 15 and December 15 in each year and
- (a) the interest rate as determined on June 15 shall apply to unpaid tax that is owing after June 30; and
  - (b) the interest rate as determined on December 15 shall apply to unpaid tax that is owing after December 31.
- (5) Interest shall not be levied for a month in which the sum due is less than \$100.
- (6) Notwithstanding another provision of this section, interest on a sum due with respect to interjurisdictional carriers shall be calculated in accordance with the International Fuel Tax Agreement, Article XII, R1230, including any amendments to it.
- Interest on refund
- 11.** (1) Where the minister issues a refund of an overpayment under these regulations but that refund is not paid within the time frame referred to in subsection 12(5), interest shall be payable on the amount of the refund from the date the application was received by the minister to the date the refund was approved by the minister, and that interest shall be compounded monthly.

(2) Interest under subsection (1) is payable at the prime lending rate of the bank holding the province's general revenue fund as determined and adjusted in accordance with this section.

(3) Where the minister issues a refund of a tax resulting from a review or appeal of an assessment, that interest shall be paid to the taxpayer at the rate referred to in subsection (2) from the date that the assessment or part of the assessment was paid to the date the refund is approved.

(4) The interest rate prescribed by this section shall be determined on June 15 and December 15 in each year and

(a) the interest rate as determined on June 15 shall apply to unpaid refund that is owing after June 30; and

(b) the interest rate as determined on December 15 shall apply to unpaid refund that is owing after December 31.

(5) Interest shall not be paid under this section when the amount of refund is less than \$100.

### **PART III REFUNDS**

Refunds

**12.** (1) Where a taxpayer has paid to the Crown an amount which exceeds the amount required to be paid, that taxpayer may apply in writing to the minister for a refund of the overpayment.

(2) Where a collector or deputy collector has acquired gasoline upon which tax has been paid over to the Crown and the gasoline is subsequently lost, destroyed or rebranded as exempt product, that collector or deputy collector may apply in writing to the minister for a refund of the payment or overpayment.

(3) Where a taxpayer has acquired tobacco upon which tax has been paid over to the Crown, and the tobacco is lost or destroyed, that taxpayer may apply in writing to the minister for a refund of the overpayment.

(4) An application under this section shall be supported by the relevant facts, documentation or information that the minister may request.

(5) Upon verification of an application for refund, the minister shall pay the verified amount of overpayment to the taxpayer to whom the refund is due within 60 days of the date that the information required by the minister to verify the application was received.

(6) Where a refund is paid under subsection (5) within the time frame referred to in that subsection, no interest shall be payable on the refund, but where the refund is not paid within that time, interest shall be payable in accordance with section 11.

(7) A refund of tax shall not be paid under this section where the amount of the refund is less than \$10.

Interport refund

**13.** (1) A person who has paid tax under paragraph 51(1)(b) of the Act may apply to the minister for a refund of tax paid on the quantity of gasoline consumed travelling from a port in the province directly to a port outside the province or from a port outside the province directly to a port in the province and between a port outside the province and another port outside the province.

(2) Upon being satisfied that the tax has been paid for gasoline consumed as described in subsection (1), the minister shall refund the amount of tax referred to in subsection (1).

(3) Notwithstanding subsection (1), where at the time gasoline is sold for consumption as described in that subsection, the minister is satisfied that the total quantity of gasoline being sold would qualify for refund under subsection (1), he or she may authorize the sale to be made exempt from tax.

Refund to group  
tour operator

**14.** (1) A group tour operator who operates a packaged tour in the province and who either himself or herself or through his or her agent has paid the tax on gasoline used in a motor bus or motor vessel engaged by him or her for use in providing packaged tours may apply for a refund of the tax on the gasoline used to provide the tour.

(2) The minister, upon receipt of information satisfactory to him or her that the tax was paid, shall refund the tax to the tour operator.

(3) A refund shall not be given under subsection (2) unless



- (a) the tour operator provides accommodation for at least one night in a tourist establishment that is or is required to be licensed under the *Tourist Establishment Regulations*; and
- (b) the primary and common purpose of the group is tourism rather than the desire for direct and expeditious transportation between 2 points.

Refund respecting  
vehicle

**15.** (1) Where a vehicle is sold within the province to a retail purchaser and it is subsequently taken out of the province within 30 days after the sale to be used solely outside the province, the tax collected at the time of the sale may be refunded by the minister on receipt of evidence satisfactory to him or her of the removal of the vehicle from the province.

(2) Where a vehicle is acquired in the province and is disposed of within 7 days of its acquisition, the first acquisition shall be considered to be for the purpose of resale and tax paid upon the first acquisition may be refunded by the minister upon receipt of evidence satisfactory to him or her that the tax should be refunded.

(3) A refund shall not be given under this section where the amount of the refund is less than \$10.

#### **PART IV EXEMPTIONS**

Gasoline tax ex-  
emptions

**16.** (1) Gasoline consumed or used in the following circumstances is exempt from the tax imposed by the Act:

- (a) gasoline used by a department of the government of the province for its own operations;
- (b) gasoline delivered for consumption or use in aircraft on flights that originate or terminate at locations outside of North America;
- (c) gasoline purchased in bulk and exported from the province; and
- (d) furnace fuel, stove oil, kerosene, propane, butane or naphtha grades of gasoline used for a purpose other than the generation of power in an internal combustion engine.

(2) An Indian who is otherwise eligible for tax exemptions under section 87 of the *Indian Act* (Canada) is exempt from paying tax on gasoline imposed by the Act.

(3) The exemption under subsection (2) is only effective if the gasoline is purchased at an approved retail business.

(4) The minister may designate a business as an approved retail business for the purpose of subsection (3) and that business shall enter into an agreement with the minister setting out the requirements to be complied with for the purposes of the designation.

(5) The minister has the authority to revoke a designation granted under subsection (4) if the agreement is not complied with or for another reason.

(6) For the purpose of this section, "Indian" means an Indian as defined in the *Indian Act* (Canada).

Tax exempt diesel  
grade gasoline

**17.** (1) A person holding a permit to purchase tax-exempt diesel grade gasoline may purchase that gasoline where it is consumed for a purpose specified in section **19**.

(2) Where tax-exempt gasoline is not available to a person under subsection (1) and he or she has been authorized by the minister to purchase other diesel grade gasoline, that person is eligible for a rebate of the tax paid under the Act in respect of that diesel grade gasoline.

Other grades of  
gasoline

**18.** (1) A person consuming gasoline, other than diesel grade gasoline, for a purpose specified in section **19** is eligible for a rebate of tax paid under the Act.

(2) A council that consumes gasoline for a purpose specified in section **19** is eligible for a rebate of the tax paid under the Act.

Tax-exempt uses

**19.** Gasoline consumed for the following purposes may qualify for an exemption from tax under section **16** or a rebate of tax under section **17** or **18**

(a) gasoline used by or on behalf of a farmer for farming purposes when used in equipment designed for farming other than gasoline used in trucks, automobiles, snowmobiles or

- all terrain vehicles, whether or not licensed under the *Highway Traffic Act*;
- (b) gasoline used in vehicles specifically designed or modified for use in spreading or transporting agricultural liquid or slurry equipped with an enclosed tank and meeting environmental standards;
  - (c) gasoline used for logging purposes in equipment designed for the commercial cutting or harvesting of logs;
  - (d) gasoline used by loggers and saw and pulp mill operators in industrial wood chippers and debarkers;
  - (e) gasoline used within a fish plant for the curing, processing or preparation of fish or fishery products other than gasoline used in trucks, automobiles, snowmobiles or all terrain vehicles whether or not licensed under the *Highway Traffic Act*;
  - (f) gasoline used in stationary engines for landing fish;
  - (g) gasoline used in a vessel or boat
    - (i) registered under the *Atlantic Fishery Regulations* (Canada ) when used by a fisher for the commercial catching of fish in accordance with the fisher's limited species licence,
    - (ii) when used for commercial transportation of fish or fishery salt,
    - (iii) when used for the cultivation or harvesting of aquatic plants or animals, or
    - (iv) when operating on regularly scheduled routes in international or interprovincial trade and proceeding to a port outside the province;
  - (h) gasoline used in equipment used directly in rock crushing, screening aggregates or producing asphalt but not gasoline used in auxiliary equipment such as trucks, power shovels, tractors, loaders and drills;

- (i) gasoline used by manufacturers in fixed or stationary manufacturing equipment used directly in manufacturing, but not including gasoline consumed or used for the processing or treatment of ore for the purpose of upgrading the ore;
- (j) gasoline used in locomotives;
- (k) gasoline used in equipment used directly in the generation of electricity to be fed into a public or private grid but not gasoline used in
  - (i) equipment which produces electricity to operate that machinery or equipment, or
  - (ii) residential or recreational generating equipment other than generating equipment used as a primary source of electricity in a primary residence;
- (l) gasoline consumed on an exploration site in equipment used for the exploration of a mineral, other than aircraft and equipment required to be licensed under the *Highway Traffic Act* before the commencement of commercial production;
- (m) gasoline consumed in mining equipment before the commencement of commercial production in an area contained within a mining lease;
- (n) gasoline consumed by equipment, other than aircraft and vehicles required to be licensed under the *Highway Traffic Act*, operating on a petroleum exploration site, except in relation to activities approved under a development plan occurring under a petroleum lease;
- (o) gasoline used by manufacturers as a raw material in manufacturing; and
- (p) gasoline purchased by a council and used in vehicles or equipment owned, leased or rented by the council and operated by the council but not including vehicles or equipment of contractors or employees or vehicles or equipment operated in the provision of a transportation system for fee paying passengers.

Retail sales tax  
exemptions

**20.** The following transactions are exempt from tax:

- (a) a vehicle when brought into the province within 6 months after his or her taking up residence in the province by a person who was previously resident for more than 6 months continuously outside the province where the vehicle is for his or her own use and were owned by him or her for a period of not less than 30 days before his or her taking up residence in this province;
- (b) a vehicle when brought into the province for his or her own use by a person who is
  - (i) attending or about to attend an educational establishment within the province, or
  - (ii) undergoing or about to undergo within the province a course of training under written articles or contract of apprenticeship or under internship, andwhose residence would, apart from the attendance or training, be outside the province;
- (c) a vehicle when acquired by diplomatic and consular agents, officers or employees, including spouses of the persons, who are so accredited by the Department of Foreign Affairs and International Trade (Canada) and who have been issued identity cards authorizing the exemption in the province, provided that that person is not a Canadian citizen, nor a permanent resident of Canada, and is assigned to duty from the state he or she represents and is not engaged in another occupation;
- (d) a boat when acquired by a bona fide commercial aquaculturalist for use on an aquaculture site solely for the cultivation of aquatic plants or animals, including sea ranching;
- (e) passenger vehicles, motor cycles, motor homes and travel trailers when acquired for personal use by a member of a visiting force as defined in the *Visiting Forces Act* (Canada) who is not a citizen or permanent resident of Canada;

- (f) a vehicle when bequeathed by individuals who resided outside the province to an individual who resides in the province;
- (g) a vehicle when given by way of gift by a person residing outside the province to an immediate family member in the province provided the vehicle had been owned by the former person for at least 2 years before the property entering the province;
- (h) aircraft purchased for use in
  - (i) the public transportation of fee paying passengers or freight from one location to another for the purpose of making a profit by commercial air carriers engaged in provincial, foreign or interprovincial trade,
  - (ii) the operation of flying schools for the purpose of pilot training, or
  - (iii) a combination of both subparagraphs (i) and (ii),together with the following tangible personal property consumed or used in the equipping or operation of aircraft so purchased and used, lubrication oils and greases, hydraulic fluids, gasoline and other fuels, first aid supplies, safety supplies and equipment, and emergency survival supplies, provided that where the aircraft are also used for other purposes than stated above, a partial exemption shall be allowed based upon the proportion that the total purchase price of the aircraft bears to the total hours set out in subparagraph (i), (ii), (iii), over the total hours logged for all purposes;
- (i) the acquisition of qualifying motor vehicles;
- (j) the acquisition of boats and vessels where those boats and vessels are required to be registered under the *Atlantic Fishery Regulations* (Canada); and
- (k) the acquisition of farm tractors over 25 horsepower and farm attachments for those tractors.

Exempt tobacco

**21.** The following tobacco shall be exempt from the tax:

- (a) tobacco sold for use as ships stores when delivered by common carrier under bond or by a customs officer under convoy and only when exempted from customs duty under the *Ships Stores Regulations* under the *Customs Tariff (Canada)* and the *Excise Tax Act (Canada)*;
- (b) tobacco sold in duty free stores in accordance with the *Duty Free Shop Regulations* under the *Customs Act (Canada)* to persons departing from Canada; and
- (c) an amount of tobacco not exceeding 200 grams brought into the province for personal use by a person who has been outside Canada for a period of not less than 48 hours, or by a non-resident of the province visiting the province.

Health and Post-  
Secondary Educa-  
tion Tax exclusion

**22.** (1) For the purposes of paragraph 2(t) of the Act, there shall be excluded from the definition of "employer", a visiting force as defined in the *Visiting Forces Act (Canada)*.

(2) For the purposes of paragraph 2(t) of the Act, there shall be excluded from the definition of "employer" an individual who pays the following expenses, provided the individual is not engaged in another business:

- (a) child care expenses which are eligible as a deduction from income for the purposes of section 63 of the *Income Tax Act (Canada)* including amounts which would be deductible if there was no limitation of amount in the *Income Tax Act* ; and
- (b) aggregate medical expenses which may be used in computing the deduction from tax payable under section 118.2 of the *Income Tax Act (Canada)* and which are required to maintain a full time attendant for or the full time care of a patient in a nursing home or self-contained domestic establishment where the patient lives.

(3) For the purposes of paragraph 2(jjj) of the Act, there shall be excluded from the definition of "remuneration" the expenses referred to in subsection (2).

**PART V  
REBATE**

Rebate of gasoline  
tax

**23.** (1) A person eligible for a rebate of gasoline tax paid under the Act may apply for a rebate by filing with the minister within 3 years from the date of payment a gasoline tax rebate form verifying purchase and consumption together with other information that the minister may require.

(2) Where gasoline is consumed in equipment used for both a tax-exempt purpose and other purposes, the rebate shall apply only to gasoline consumed for the tax-exempt purpose and where necessary, an applicant for rebate shall pro-rate the total tax paid by the number of hours used or litres consumed by the equipment for each purpose.

(3) The minister shall issue a rebate under this section where the application, verifications, consumption and other information are reasonable and approved by the minister.

**PART VI  
GASOLINE TAX**

Tax-exemption  
permits

**24.** (1) A person exempted by or under these regulations from payment of gasoline tax may apply to the minister in the form prescribed by the minister for a permit to purchase tax-exempt gasoline.

(2) The minister having satisfied himself or herself that the applicant is entitled to purchase tax-exempt gasoline may issue to that person a permit in the form prescribed by the minister authorizing that person to purchase the types of marked gasoline indicated on it.

(3) A permit issued under this section may not be transferred by the holder to another person.

Expiry of permits

**25.** (1) A permit issued under section **24** shall expire on the date specified on the permit unless renewed under section **26**.

(2) Notwithstanding subsection (1), the minister may extend the expiry date of permits issued under section **24** by publishing a notice of the new expiry date in the *Gazette*.

Renewal of permits

**26.** (1) An application to renew a permit may be made to the minister in the form prescribed by the minister and the minister may renew



the permit where he or she is satisfied the applicant is entitled to purchase tax-exempt gasoline.

(2) Where a permit is issued less than 90 days before a date on which permits are to expire under section 25 the minister may renew the permit when it is issued.

(3) Notwithstanding subsection (1) or (2), a permit shall not be renewed where an applicant owes an outstanding tax balance.

Permit return required

**27.** Where a person in respect of whom a permit has been issued under section 24 ceases to qualify for the purchase of tax-exempt gasoline, he or she shall return the permit to the minister for cancellation within 15 days from the date he or she ceases to qualify.

Replacement permits

**28.** (1) Where a permit to purchase tax-exempt gasoline is lost or destroyed, application shall be made immediately by the holder to the minister for a new permit.

(2) Where a permit is defaced, it shall be immediately returned and a new permit issued in replacement.

Cancellation or suspension of permits

**29.** (1) The minister may cancel or suspend the permit of a person who

(a) has been convicted of an offence committed under the Act or these regulations; or

(b) lends his or her permit to another person for the purpose of obtaining tax-exempt gasoline for consumption by that other person.

(2) During the period of suspension, a permit holder shall not purchase or use marked gasoline and any marked gasoline in his or her possession shall be taken possession of or sealed on the premises of the permit holder.

Deductions permitted

**30.** (1) In determining the quantity of gasoline in respect of which the tax imposed by the Act shall be collected, a collector is authorized to make deductions in his or her monthly statement in respect of

(a) gasoline purchased by, loaned to or exchanged with a wholesaler in the province who is a collector where the col-

lector making the deduction has been advised by the minister that the wholesaler is a collector;

(b) marked tax-exempt gasoline sold during the month; and

(c) known losses through spillage and temperature variations.

(2) A collector shall submit with his or her monthly statement documentation which is satisfactory to the minister respecting the losses referred to in paragraph (1)(c).

Statement of completed transactions

**31.** A person who sells gasoline shall where requested by the minister to do so furnish to the minister in writing a statement showing the number of litres of gasoline sold and the names and addresses of the persons to whom the gasoline was sold during the period prescribed in the request of the minister.

Notice re required statement

**32.** The minister may by notice in writing either mailed to or served on a person require that person to furnish a statement showing the number of litres of gasoline purchased by that person during the period of time prescribed in the notice and the names and addresses of the persons from whom the gasoline was purchased.

Statement of importation particulars

**33.** A person who imports gasoline into the province whether from within or outside of Canada shall not later than the twentieth day of the month following the date of importation furnish to the minister a statement giving particulars of the number of litres of gasoline imported and the names and addresses of the persons from whom the gasoline was purchased and the date of each purchase together with a remittance for the amount of the tax payable in respect of the gasoline.

Surety bond

**34.** (1) The minister may require a collector or other person to post a bond by way of cash or other security satisfactory to the minister in an amount that may be determined by the minister, which shall not be greater than the amount equal to 3 times the amount of tax estimated by the minister as the amount normally collected by the collector or other person each month in compliance with the Act.

(2) Notwithstanding subsection (1), the amount posted shall not be less than \$1,000.

Price to be posted

**35.** A licensee operating a gas tank shall keep posted at the tank the price of gasoline offered for sale.

- Duties of retail licensee
- 36.** The holder of a retailer licence shall keep
- (a) all records of gasoline purchases, sales and deliveries;
  - (b) a register of all daily pump meter readings showing the quantity in litres of each product sold; and
  - (c) a weekly physical inventory of all gasoline.
- Approval of dye
- 37.** The minister may approve dye for the purposes of sections **38** to **40**.
- Marked gasoline
- 38.** (1) Gasoline which has been exempted from the tax imposed under the Act, unless otherwise authorized by the minister, or which is taxed under subsection 51(1)(b) of the Act shall be marked by the collector by mixing dye with gasoline in the ratio of which 14 litres of dye bears to 1,000,000 litres of gasoline.
- (2) Notwithstanding subsection (1), gasoline used for the following purposes is not required to be marked:
- (a) gasoline used in aircraft;
  - (b) gasoline purchased in bulk for direct export from the province and so exported; or
  - (c) gasoline delivered by means of pipeline delivery directly into storage tanks of vessels of more than 300 tons gross.
- (3) This section applies whether the gasoline is consumed by the collector or is sold by him or her to retail purchasers or sold for ultimate consumption or use by retail purchasers.
- Other types of gasoline marked
- 39.** (1) Notwithstanding section **38** unless marked with dye in accordance with that section before entry in the province, a collector shall mark tax-exempt diesel fuel, furnace fuel and stove oil types of gasoline
- (a) on delivery into the storage tank of a marine terminal;
  - (b) during delivery at a loading rack;
  - (c) at a pipeline delivery terminal; or

(d) at the point of delivery in a retail sale by means of an on-truck marker system.

(2) The marking of tax-exempt diesel fuel, furnace fuel or stove oil types of gasoline at a loading rack, pipeline delivery terminal or at the point of delivery in a retail sale by means of an on-truck marker system shall be effected by means of a mechanical injection system including an automatic cut-off device designed to prevent the delivery of unmarked gasoline in the event of a defect occurring in the system.

(3) In the event of a malfunction in a mechanical injection system, the minister may approve a manual procedure for marking tax-exempt gasoline but only for a period considered to be reasonable in order to effect necessary repairs or maintenance.

(4) A collector shall install separate loading arms at each loading rack and each pipeline delivery terminal for the purpose of ensuring that marked and unmarked gasoline do not become blended and shall properly identify each loading arm.

(5) A collector shall, unless otherwise directed by the minister, mark tax-exempt gasoline other than the types of gasoline specified in subsection (2) by manual means and that gasoline shall be marked on the premises of the collector.

Employees or agents appointed

**40.** (1) For the purpose of marking gasoline in the manner prescribed by these regulations, a collector may appoint those employees or agents that are approved for that purpose by the minister and the minister may revoke an approval given under this subsection.

(2) The minister may appoint a person to mark gasoline in the manner prescribed by these regulations and the person so appointed shall have power to mark gasoline at the times and the places authorized by the minister.

(3) A person appointed to mark tax-exempt gasoline shall ensure that a properly graduated measuring device is utilized for the purpose of introducing dye to tax-exempt gasoline in the proportions set out in section **38**.

Duty of collector using dye

**41.** (1) The costs of procuring dye shall be borne by the collector.

(2) A collector, his or her agent or employee shall

- (a) be responsible for the procurement, storage and distribution of dye;
- (b) ensure that dye in his or her possession which is used to colour tax-exempt gasoline is kept in a sealed container in a secure place and that it is used for no purpose other than the purpose of colouring tax-exempt gasoline in the manner prescribed by section 38; and
- (c) keep a record of dye purchased, used, lost by spillage or other cause, or otherwise disposed of, and shall make the records available for inspection by the minister on request.

Blending prohibited      **42.** (1) A licensee other than a collector shall not with intent blend for the purpose of resale any marked gasoline with unmarked gasoline.

(2) A licensee shall immediately report to the minister an accidental blending of marked gasoline with unmarked gasoline and withhold the gasoline so blended from resale until directions are given by the minister.

Blending report      **43.** A collector shall immediately report to the minister a blending of marked gasoline with unmarked gasoline furnishing particulars of the time, place and quantities blended.

Safety measures      **44.** (1) A licensee shall not deliver gasoline into a drum or sell gasoline in a drum or from a dispensing pump unless the drum or dispensing pump is properly identified with legible letters indicating the kind of gasoline that it contains and where applicable, that the gasoline is marked gasoline.

(2) A licensee, his or her agent or employee, when delivering marked gasoline from a tankwagon used to deliver marked and unmarked gasoline, shall cause the delivery hose connected to it to be flushed clear of marked gasoline before the next delivery of unmarked gasoline.

Gasoline treatment prohibited      **45.** (1) A person shall not treat gasoline by the addition of a substance compound or preparation or submit it to a mechanical, chemical or other process or in another manner so as to give it the appearance of marked gasoline.

(2) A person shall not treat marked gasoline by the addition of a substance or preparation or submit it to a mechanical, chemical or other process or in another manner so as to alter the appearance of marked gasoline.

Invoices required

**46.** (1) When in the province drivers of all vehicles engaged in interprovincial transport of goods, materials or passengers are required to have in their possession invoices respecting fuel purchased in the province or other satisfactory proof of refuelling in the province and shall when requested by an inspector produce those invoices or other satisfactory proof of refuelling.

(2) Invoices referred to in subsection (1) shall show the names and addresses of the seller and the purchaser, the date of sale, the type of fuel, the amount of fuel purchased and the price per litre.

Carriers to be registered

**47.** (1) The classes of interjurisdictional motor vehicle registration are

(a) single trip registration; and

(b) multiple trip registration.

(2) An interjurisdictional carrier shall register each qualified motor vehicle before bringing it into the province by making an application in the form prescribed by the minister to register all vehicles in the applicant's fleet.

Fees

**48.** (1) The fee for a single trip registration shall be prescribed by the minister and is not refundable.

(2) Single trip registration is valid for 30 days from the date of issue.

(3) The annual fee for multiple trip registration shall be prescribed by the minister.

(4) A multiple trip registration is valid for the calendar year for which it was issued until cancelled or suspended.

Registration particulars

**49.** (1) Registration for an interjurisdictional motor vehicle is valid only for the person in whose name it is issued and is not transferable.

(2) Registration for an interjurisdictional motor vehicle shall expire on December 31 each year, unless renewed.

(3) An interjurisdictional carrier shall apply each year for renewal of registration for all vehicles in the applicant's fleet.

Registration not required

**50.** Registration is not required for an interjurisdictional motor vehicle owned or operated by a provincial or territorial government or agency while in the process of transporting emergency fire control equipment into the province.

Proof of registration

**51.** The operator of an interjurisdictional motor vehicle shall keep proof of registration of the vehicle in his or her possession at all times while the vehicle is operated in the province.

Records required

**52.** In addition to other records required under the Act, an interjurisdictional carrier shall maintain records for each interjurisdictional motor vehicle in his or her fleet, including

- (a) the quantity of a fuel purchased or otherwise acquired in each jurisdiction in which the vehicle operated;
- (b) the amount of tax paid;
- (c) the distance travelled in each jurisdiction in which the vehicle operated; and
- (d) other information which the minister may require.

Information required

**53.** (1) A person selling furnace oil or stove oil or both shall provide to the purchaser an invoice containing

- (a) the person's name, address and driver's licence number;
- (b) the type, quantity and price of products sold; and
- (c) the source from which the product was sold, the type of storage container into which the product was dispensed, and where that storage container was not a registered oil tank, the licence plate number of the vehicle into which the product was dispensed.

- (2) A retailer who sells furnace oil or stove oil or both shall maintain monthly records at the retailer's place of business respecting
- (a) all acquisitions of furnace oil or stove oil, whether the furnace oil or stove oil is acquired for the retailer's own use or resale, and the invoices respecting those acquisitions;
  - (b) the total daily sales, transfers or deliveries of all types and grades of furnace oil or stove oil evidenced by pump meter readings;
  - (c) the inventory of all types and grades of furnace oil or stove oil in the retailer's possession at the opening of business on the first day of every month and at the close of business on the last day of every month; and
  - (d) every sale, transfer, rebranding and delivery of furnace oil or stove oil.

**PART VII  
HEALTH AND POST SECONDARY  
EDUCATION TAX**

Association or  
amalgamation of  
corporations

**54.** (1) A corporation that is an employer which amalgamates or becomes associated or disassociated with another corporation that is an employer or a person who is an employer who becomes or ceases to be a partner with an employer, shall notify the minister of that change immediately.

- (2) For the purposes of subparagraph 2(qqq)(ii) of the Act,
- (a) notwithstanding paragraph 2(d) of the Act and section 256 of the *Income Tax Act* (Canada), a corporation shall be considered to be associated with another corporation in a calendar year
    - (i) where, during the year that it was created, it was associated with that corporation, or
    - (ii) where, at the beginning of that year, it was associated with that corporation; and



- (b) a person shall be considered to be a partner with an employer in a year where the person is a partner at the beginning of the year.

**PART VIII  
HORSE RACING TAX**

Unlicensed operation prohibited

**55.** A person shall not operate a race track or other place where race meetings are held without a licence.

Issuance of licence

**56.** The minister may issue a licence in the form that the minister may prescribe authorizing the person named in the licence to operate a race track or other place where race meetings are held.

Licence cancellation or suspension

**57.** The minister may cancel or suspend a licence.

Commission

**58.** Notwithstanding section 3, for collecting and forwarding the tax imposed by the Act, an operator shall be allowed remuneration in the form of a commission equal to 9.5/11 of the tax collected and the commission may be deducted from the remittance required by the Act.

**PART IX  
MINING AND MINERAL RIGHTS TAX**

Application and designation

**59.** (1) An operator may apply to the minister to have

- (a) a mining operation designated as a new mining operation; or
- (b) an expansion of a mining operation designated as a major expansion project.

(2) An application under subsection (1) shall contain the information that the minister may require.

(3) A mining operation may be designated by the minister as a new mining operation where the mine is

- (a) a new mine; or
- (b) a re-opened mine which has been closed for a continuous period of at least 60 months.

(4) A new mining operation ceases to be a new mining operation when the mining operation achieves commercial production.

(5) A project to expand the rate of production of a mining operation may be designated by the minister as a major expansion project where the investment in that project is designed to increase the daily rate of production by at least 30% over the average daily rate of production of the mining operation during each of the 5 fiscal years ending immediately before the calendar year in which the first outlay of capital is made with respect to that project.

(6) Where the operator fails to increase the daily rate of production referred to in subsection (5) within 3 years of incurring the first outlay of capital for the project, or by another time that the minister considers reasonable, the minister may revoke the designation.

(7) Where a designation has been revoked under subsection (6), assets that have been classified as class 3 assets shall be reclassified as class 2 assets effective from the date of their acquisition, and the minister may reassess tax payable for the fiscal years for which the designation was revoked.

Depreciation expenses

**60.** (1) For the purpose of determining the net income of a taxpayer under section 82 of the Act, the following depreciation expenses may be deducted from gross income:

- (a) in respect of class 1 assets, up to 25% of the undepreciated capital cost;
- (b) in respect of class 2 assets, up to 25% of the undepreciated capital cost; and
- (c) in respect of class 3 assets, up to 100% of the undepreciated capital cost.

(2) For the purpose of subsection (1), "undepreciated capital cost" means, in respect of a class of assets, for a fiscal year,

- (a) the undepreciated capital cost of all assets in that class in the previous year less depreciation expenses claimed in that year, less
- (b) the proceeds from disposal of assets in that class, plus

(c) 50% of the capital cost of all assets in that class acquired in the previous year, plus

(d) 50% of the capital cost of all assets in that class acquired in the current year.

(3) Where the amount of the proceeds from the disposal of assets in paragraph (2)(b) exceeds the sum of the amounts referred to in paragraphs (2)(a), (c) and (d), the excess shall be included in gross revenue, and the undepreciated capital cost shall be zero.

(4) Where the fiscal year of an operator is less than 12 months, the depreciation expense under subsection (1) shall be reduced by the number of days in the fiscal year divided by 365.

(5) Where a mining operation ceases to be a new mining operation, or a major expansion project, the class 3 assets shall be reclassified as class 2 assets.

Processing allowance

**61.** For the purpose of subsection 82(3) of the Act, an operator may deduct an amount by way of return on capital directly and necessarily employed by the taxpayer in processing equal to

(a) 8% of the original cost of processing assets permanently located in the province, exclusive of interest or financing charges; and

(b) 15% of the original cost of smelting assets permanently located in the province, exclusive of interest or financing charges.

Application of  
*Quarry Materials Act, 1998*

**62.** Where a person is subject to the *Quarry Materials Act, 1998* and is liable to pay royalties under that Act, that person is exempt from the payment of all taxes imposed by this Act in respect of those quarry materials.

## PART X RETAIL SALES TAX

Valuation

**63.** (1) For the purpose of section 90 of the Act, the purchase price on which tax is required to be paid under the Act shall be the greater of the

- (a) actual price paid; or
- (b) current average wholesale value for that vehicle published in an appraisal or valuation guide approved by the minister.

(2) Notwithstanding subsection (1), where the actual price paid for a vehicle is less than the value referred to in paragraph (1)(b), the purchase price of that vehicle shall be that actual price paid where, at the time when the tax is payable, the consumer provides to the collector of the tax an affidavit in the required form made by the consumer and the seller of the vehicle under oath or affirmation, before a justice of the peace or a commissioner for oaths and confirming the actual price paid by the consumer for the vehicle.

(3) For the purpose of this section, where

- (a) an appraisal or valuation guide for the type of vehicle under consideration does not exist or has not been approved by the minister; or
- (b) a vehicle which is required to be registered under the *Highway Traffic Act* cannot be registered under that Act because of its construction or condition,

the purchase price of the vehicle may be determined by a method that the minister considers appropriate.

(4) Notwithstanding subsections (1) and (2), where the difference between the actual price paid for a vehicle and the valued price is less than a proportion or an amount which the minister may determine, the purchase price of the vehicle shall be the actual price paid.

(5) Where a person is found guilty of an offence under subsection 32(1)(j) of the Act and that offence relates to an affidavit made under this section, the purchase price of a vehicle which is the subject of the affidavit shall be the value calculated under paragraph (1)(b).

Vehicle appraisal

**64.** (1) Notwithstanding section **63**, a consumer may obtain, at his or her own expense, a written appraisal from an approved appraiser.

(2) Where a consumer provides to the collector of the tax a written appraisal for a vehicle from an approved appraiser, the purchase price of that vehicle shall be the greater of the actual price paid or the

appraised value, provided that the vehicle is appraised within a time which the minister considers to be reasonable.

(3) The minister may approve persons as appraisers of vehicles for the purpose of this section.

## PART XI TOBACCO TAX

Permit required

**65.** (1) A person shall not bring or cause to be brought into the province any tobacco, other than one opened package of cigarettes, without holding a permit to bring tobacco into the province.

(2) A permit under subsection (1) is not required respecting tobacco which is exempt under paragraph 21(c).

(3) A permit to bring tobacco into the province may be issued without charge to a consumer upon application and payment of the tax under this Act or upon payment of security equal to those taxes.

Issuing of permit

**66.** (1) A permit to bring tobacco into the province, or to purchase, possess or sell unmarked tobacco, or to stamp imported tobacco may be issued to a wholesaler provided

(a) the wholesaler has paid all taxes due under the Act; and

(b) a permit issued to the wholesaler under this section has not been cancelled or suspended within the previous 5 years.

(2) A wholesaler who is the holder of a permit under subsection (1) shall notify the minister in writing immediately where

(a) there is a change in the name or nature of the wholesaler's business;

(b) the wholesaler terminates the business; or

(c) the wholesaler closes or changes the location where tobacco is marked or stamped.

(3) The minister may issue a permit to purchase, possess or sell unmarked tobacco to a wholesaler who requires the tobacco

- (a) for sale to a wholesaler exempted under paragraph 21(a) or (b); or
- (b) for resale in a jurisdiction outside the province in which the applicant is designated in writing to collect the tobacco tax levied by that jurisdiction.

(4) A wholesaler who holds a permit to stamp imported tobacco may purchase or possess unmarked imported tobacco for the purpose of stamping and may sell the tobacco after it has been stamped.

Marking required

**67.** (1) A package of cigarettes or package of cigarette tobacco, other than imported tobacco, that is intended to be sold in the province to a consumer who is required to pay tax shall be marked with a tear-tape that meets the following specifications:

- (a) the tear-tape shall read "CANADA DUTY PAID - DROIT ACQUITTE - NFLD. - T.N.";
- (b) the width of the tear-tape shall not be less than 4.5 millimetres;
- (c) the background colour of the tear-tape shall be in Pantone 804, Orange, 100%;
- (d) the colour of the text shall be in process black, 100%; and
- (e) the text shall be Helvetica 8.

(2) Notwithstanding subsection (1), a package of cigarette tobacco may be affixed with a stamp as required under the *Excise Act* (Canada) that meets the following specifications:

- (a) the text on the stamp shall read "NFLD. - T.N. DUTY PAID";
- (b) the background colour of the stamp shall be in Pantone 804, Orange, 100%;
- (c) the colour of the text shall be process black, 100%; and
- (d) the text shall be Helvetica 8.

(3) A package containing imported tobacco that is intended to be sold in the province to a consumer who is required to pay tax shall be affixed on the front of the package with a stamp as issued by the minister.

(4) A carton of cigarettes that is intended to be sold in the province to a consumer who is required to pay tax shall be printed or affixed with a mark or stamp that meets the following specifications:

- (a) the mark or stamp shall read "NFLD. - T.N.";
- (b) the width of the mark or stamp shall not be less than 2.9 centimetres;
- (c) the height of the mark or stamp shall not be less than 1.4 centimetres;
- (d) the mark or stamp shall be surrounded by a border that is 1.5 point in thickness;
- (e) the background colour of the mark or stamp shall be in Pantone 804, Orange, 100%;
- (f) the colour of the text and border shall be in process black, 100%; and
- (g) the text shall be in Helvetica bold 10, uppercase lettering.

(5) The mark or stamp referred to in subsection (4) shall be placed on each end sticker that seals the end flaps of the carton.

(6) A wholesaler who holds a permit to stamp imported tobacco may apply to the minister for a quantity of stamps for affixation to unmarked imported tobacco and shall account at the times and in a form provided by the minister for all stamps received.

(7) A case that contains packages or cartons of cigarettes or packages of cigarette tobacco that are marked or stamped in accordance with this section shall be printed or stamped with the word "NFLD. - T.N." on each side of the case according to the following specifications:

(a) the text shall be in block letters and 38.1 millimetres in height; and

(b) the colouring of the text shall be process black, 100%.

(8) Tobacco other than packages of cigarettes or packages of cigarette tobacco is considered to be marked under these regulations where it is marked or stamped with the words "CANADA - DUTY PAID - DROIT ACQUITTE" in accordance with the *Excise Act* (Canada).

Transportation by  
retailer

**68.** (1) A retailer who transports tobacco acquired from a wholesaler shall carry in the transporting vehicle the original invoice or receiving document issued by the wholesaler in respect of the purchase.

(2) A licensed wholesaler shall provide to each employee operating a vehicle transporting tobacco for sale to retailers an inventory or other document showing the quantity of tobacco delivered to the vehicle.

(3) Where tobacco is transported other than in the circumstances described in subsection (1) or (2), the transporter shall keep in his or her possession a copy of a uniform manifest, bill of lading, waybill or other document which shows the origin and destination of the tobacco, the quantity of tobacco shipped, the name and address of the person shipping the tobacco and the consignee of the goods.

(4) The minister may, by written notice, exclude from the application of this section a retailer who in the ordinary course of his or her business sells tobacco at a retail sale from a mobile vehicle.

(5) The minister may place restrictions on the quantity of cigarettes which may be transported or may set conditions on a person referred to in subsection (4).

(6) The quantity of tobacco prescribed under paragraph 2(uuu) of the Act is 199 grams of tobacco.

Application for  
wholesaler's licence

**69.** An application to the minister for a wholesaler's licence under section 102 of the Act shall be made in the form prescribed by the minister.

Wholesaler licence

**70.** (1) There shall be 2 categories of licensed wholesalers



(a) accountable wholesalers; and

(b) non-accountable wholesalers.

(2) An accountable wholesaler licence may be issued to a person who, in the opinion of the minister, is qualified for appointment, and accepts appointment as a collector under section 5 of the Act.

(3) A non-accountable wholesaler licence may be issued to an applicant seeking a licence under section 69.

Multiple locations

**71.** (1) A wholesaler who carries on business in more than one location shall apply for a licence in respect of each location.

(2) A separate return shall be made for each location of business unless a consolidated return has been approved by the minister.

Statement of inventory

**72.** (1) For any purpose relating to the administration and enforcement of the Act, the minister may require a wholesaler or retailer to file a statement of inventory in a form satisfactory to the minister accounting for all tobacco in his or her possession.

(2) Where, following the filing of a statement of inventory under subsection (1), the minister determines that additional tax is payable, the wholesale or retailer shall remit that tax in accordance with the Act and these regulations.

Security

**73.** (1) The minister may require a collector or other person to post a bond by way of cash or other security satisfactory to the minister in an amount that may be determined by the minister, which shall not be greater than an amount equal to 3 times the amount of the tax estimated by the minister as the amount normally collected by the collector or other person each month in compliance with the Act.

(2) Notwithstanding subsection (1), the amount posted shall not be less than \$1,000.

Non-retail sales

**74.** A wholesaler who makes a sale of tobacco that is not a retail sale shall issue to the purchaser at the time of the sale an invoice containing the following information:

(a) the date of sale;

- (b) the name, address and wholesaler's licence number of the wholesaler making the sale;
- (c) the name, address and the wholesaler's licence number or registration certificate number of the purchaser;
- (d) the quantity of tobacco sold, listed by brand and size; and
- (e) other information that the minister may require.

Transportation of tobacco

**75.** A person who transports tobacco, either on his or her own behalf or on behalf of another person, shall produce upon the demand of the minister or his or her agent all records pertaining to his or her consignments, imports and deliveries of that tobacco.

Proof required

**76.** A person who has possession or control of a quantity of tobacco in excess of 999 grams shall produce on the demand of an inspector proof of ownership and proof that the tax has been paid.

Acquisition of cigars

**77.** (1) When a retail purchaser acquires a cigar from a wholesaler or retailer, "purchase price" means the price paid by the purchaser for the cigar, but where that price is not known to the collector, "purchase price" means an amount equal to the sum of the price at which that cigar is sold at wholesale by the collector plus an amount equal to one-third of that amount.

(2) When the consumer acquires a cigar other than from a wholesaler or retailer, "purchase price" means the price paid by the consumer for the cigar, but when the price cannot be determined or no price is paid for the cigar, the "purchase price" means an amount equal to the average price before tax at which a comparable cigar may be purchased from a retailer in the province, which average price in the case of uncertainty shall be fixed by the minister, whose decision shall be final.

**PART XII  
REPEAL AND COMMENCEMENT**

Repeal

**78. The following regulations are repealed:**

- (a) *Gasoline Tax Regulations, Consolidated Newfoundland and Labrador Regulations 1120/96;*

- (b) *Gasoline Tax Interjurisdictional Carriers Regulations, Consolidated Newfoundland and Labrador Regulations 1119/96;*
- (c) *Health and Post Secondary Education Tax Regulations, Consolidated Newfoundland and Labrador Regulations 1142/96;*
- (d) *Horse Racing Regulation and Tax Regulations, Consolidated Newfoundland and Labrador Regulations 1121/96;*
- (e) *Insurance Companies Tax Regulations, Consolidated Newfoundland and Labrador Regulations 1122/96;*
- (f) *Mining and Mineral Rights Tax Regulations, 2003, Newfoundland and Labrador Regulation 19/03;*
- (g) *Retail Sales Tax Regulations, Consolidated Newfoundland and Labrador Regulations 1155/96,*
- (h) *Tax Exempt Gasoline Regulations, Newfoundland and Labrador Regulation 97/10;*
- (i) *Tobacco Tax Marking Regulations, Consolidated Newfoundland and Labrador Regulations 1135/96; and*
- (j) *Tobacco Tax Regulations, Consolidated Newfoundland and Labrador Regulations 1136/96.*

Commencement

**79. These regulations come into force on September 1, 2011.**

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**NEWFOUNDLAND AND LABRADOR  
REGULATION 74/11**

*Notice of Wellhead Protected Water Supply Area of the Town of St.  
Alban's, Wells Number 1, 2, 3, 4, 5 & 6, WS-G-0678  
under the  
Water Resources Act*

*(Filed August 23, 2011)*

Under the authority of section 61 of the *Water Resources Act*, I designate the area known as the *Wellhead Protected Supply Area of the Town of St. Alban's, Wells Number 1, 2, 3, 4, 5 and 6, WS-G-0678* for the Town of St. Alban's as a wellhead protected water supply area.

Dated at St. John's, August 8, 2011.

Ross Wiseman  
Minister of Environment and Conservation

**NOTICE**

This area includes all lands in the Provincial Electoral District of Fortune Bay – Cape La Hune abutted and bounded as follows:

Beginning at a point having scaled UTM coordinates of easting 586,363 metres and northing 5,304,148 metres;

Then running in a southeasterly direction for a distance of 259 metres, more or less, to a point having scaled UTM coordinates of easting 586,507 metres and northing 5,303,933 metres;

Then running in a southerly direction for a distance of 464 metres, more or less, to a point having scaled UTM coordinates of easting 586,391 metres and northing 5,303,484 metres;

Then running in a southwesterly direction for a distance of 422 metres, more or less, to a point having scaled UTM coordinates of easting 586,049 metres and northing 5,303,237 metres;

Then running in a westerly direction for a distance of 1007 metres, more or less, to a point having scaled UTM coordinates of easting 585,056 metres and northing 5,303,072 metres;

Then running in a southwesterly direction for a distance of 1144 metres, more or less, to a point having scaled UTM coordinates of easting 584,503 metres and northing 5,302,070 metres;

Then running in a southerly direction for a distance of 1538 metres, more or less, to a point having scaled UTM coordinates of easting 583,929 metres and northing 5,300,643 metres;

Then running in a southwesterly direction for a distance of 2520 metres, more or less, to a point having scaled UTM coordinates of easting 581,875 metres and northing 5,299,183 metres;

Then running in a westerly direction for a distance of 940 metres, more or less, to a point having scaled UTM coordinates of easting 580,947 metres and northing 5,299,331 metres;

Then running in a northeasterly direction for a distance of 1024 metres, more or less, to a point having scaled UTM coordinates of easting 581,457 metres and northing 5,300,219 metres;

Then running in a northerly direction for a distance of 904 metres, more or less, to a point having scaled UTM coordinates of easting 581,552 metres and northing 5,301,118 metres;

Then running in a westerly direction for a distance of 758 metres, more or less, to a point having scaled UTM coordinates of easting 580 816 metres and northing 5,300,938 metres;

Then running in a northerly direction for a distance of 282 metres, more or less, to a point having scaled UTM coordinates of easting 580,725 metres and northing 5,301,205 metres;

Then running in a northeasterly direction for a distance of 435 metres, more or less, to a point having scaled UTM coordinates of easting 581,060 metres and northing 5,301,483 metres;

Then running in a northeasterly direction for a distance of 781 metres, more or less, to a point having scaled UTM coordinates of easting 581,511 metres and northing 5,302,121 metres;

Then running in a northerly direction for a distance of 1129 metres, more or less, to a point having scaled UTM coordinates of easting 581,632 metres and northing 5,303,244 metres;

Then running in a northwesterly direction for a distance of 1195 metres, more or less, to a point having scaled UTM coordinates of easting 580 768 metres and northing 5,304,070 metres;

Then running in a northwesterly direction for a distance of 724 metres, more or less, to a point having scaled UTM coordinates of easting 580,104 metres and northing 5,304,359 metres;

Then running in a northeasterly direction for a distance of 728 metres, more or less, to a point having scaled UTM coordinates of easting 580,766 metres and northing 5,304,663 metres;

Then running in a northwesterly direction for a distance of 836 metres, more or less, to a point having scaled UTM coordinates of easting 580,153 metres and northing 5,305,231 metres;

Then running in a northeasterly direction for a distance of 667 metres, more or less, to a point having scaled UTM coordinates of easting 580,672 metres and northing 5,305,650 metres;

Then running in a northwesterly direction for a distance of 641 metres, more or less, to a point having scaled UTM coordinates of easting 580,159 metres and northing 5,306,035 metres;

Then running in a northerly direction for a distance of 737 metres, more or less, to a point having scaled UTM coordinates of easting 580,159 metres and northing 5,306,772 metres;

Then running in a northeasterly direction for a distance of 359 metres, more or less, to a point having scaled UTM coordinates of easting 580,409 metres and northing 5,307,030 metres;

Then running in a northwesterly direction for a distance of 453 metres, more or less, to a point having scaled UTM coordinates of easting 580,100 metres and northing 5,307,361 metres;

Then running in a northerly direction for a distance of 842 metres, more or less, to a point having scaled UTM coordinates of easting 580,361 metres and northing 5,308,162 metres;

Then running in a northeasterly direction for a distance of 578 metres, more or less, to a point having scaled UTM coordinates of easting 580,766 metres and northing 5,308,574 metres;

Then running in a northeasterly direction for a distance of 840 metres, more or less, to a point having scaled UTM coordinates of easting 581,481 metres and northing 5,309,014 metres;

Then running in a northerly direction for a distance of 820 metres, more or less, to a point having scaled UTM coordinates of easting 581,655 metres and northing 5,309,815 metres;

Then running in a easterly direction for a distance of 829 metres, more or less, to a point having scaled UTM coordinates of easting 582,484 metres and northing 5,309,832 metres;

Then running in a northeasterly direction for a distance of 938 metres, more or less, to a point having scaled UTM coordinates of easting 583,079 metres and northing 5,310,557 metres;

Then running in a easterly direction for a distance of 300 metres, more or less, to a point having scaled UTM coordinates of easting 583,362 metres and northing 5,310,456 metres;

Then running in a easterly direction for a distance of 1656 metres, more or less, to a point having scaled UTM coordinates of easting 585,018 metres and northing 5,310,475 metres;

Then running in a southerly direction for a distance of 604 metres, more or less, to a point having scaled UTM coordinates of easting 584,828 metres and northing 5,309,902 metres;

Then running in a southwesterly direction for a distance of 497 metres, more or less, to a point having scaled UTM coordinates of easting 584,467 metres and northing 5,309,560 metres;



Then running in a southwesterly direction for a distance of 800 metres, more or less, to a point having scaled UTM coordinates of easting 584,088 metres and northing 5,308,856 metres;

Then running in a southerly direction for a distance of 511 metres, more or less, to a point having scaled UTM coordinates of easting 584,218 metres and northing 5,308,362 metres;

Then running in a southeasterly direction for a distance of 193 metres, more or less, to a point having scaled UTM coordinates of easting 584,395 metres and northing 5,308,284 metres;

Then running in a southwesterly direction for a distance of 283 metres, more or less, to a point having scaled UTM coordinates of easting 584,208 metres and northing 5,308,071 metres;

Then running in a southeasterly direction for a distance of 412 metres, more or less, to a point having scaled UTM coordinates of easting 584,563 metres and northing 5,307,862 metres;

Then running in a southeasterly direction for a distance of 288 metres, more or less, to a point having scaled UTM coordinates of easting 584,674 metres and northing 5,307,596 metres;

Then running in a easterly direction for a distance of 364 metres, more or less, to a point having scaled UTM coordinates of easting 585,012 metres and northing 5,307,462 metres;

Then running in a southerly direction for a distance of 863 metres, more or less, to a point having scaled UTM coordinates of easting 584,906 metres and northing 5,306,606 metres;

Then running in a southerly direction for a distance of 685 metres, more or less, to a point having scaled UTM coordinates of easting 584,841 metres and northing 5,305,924 metres;

Then running in a easterly direction for a distance of 496 metres, more or less, to a point having scaled UTM coordinates of easting 585,337 metres and northing 5,305,915 metres;

Then running in a southeasterly direction for a distance of 667 metres, more or less, to a point having scaled UTM coordinates of easting 585,713 metres and northing 5,305,364 metres;

Then running in a southerly direction for a distance of 410 metres, more or less, to a point having scaled UTM coordinates of easting 585,577 metres and northing 5,304,977 metres;

Then running in a easterly direction for a distance of 475 metres, more or less, to a point having scaled UTM coordinates of easting 586,018 metres and northing 5,304,801 metres;

Then running in a southerly direction for a distance of 277 metres, more or less, to a point having scaled UTM coordinates of easting 586,101 metres and northing 5,304,537 metres;

Then running in a southeasterly direction for a distance of 469 metres, more or less, to the point of commencement.

All coordinates refer to Zone 21N of the NAD 83 Universal Transverse Mercator Projection.

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<b>Title of Act and Subordinate Legislation made thereunder</b>	<b>CNLR or NL Reg.</b>	<b>Amendment</b>	<b>NL Gazette Date &amp; Page No.</b>
<b>Revenue Administration Act</b>			
Revenue Administration Regulations (In force September 1, 2011)	NLR 73/11	R&S CNLR 1120/96, CNLR 1119/96, CNLR 1142/96, CNLR 1121/96, CNLR 1122/96, NLR 19/03, CNLR 1155/96, NLR 97/10, CNLR 1135/96, CNLR 1136/96	Aug 26/11 p. 365
<b>Water Resources Act</b>			
Notice of Wellhead Protected Water Supply Area of the Town of St. Alban's, Wells Number 1, 2, 3, 4, 5 & 6, WS-G-0678	NLR 74/11	New	Aug 26/11 p. 409

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