

Attached is a list
of publication dates
for the Year 2019.



THE NEWFOUNDLAND AND LABRADOR GAZETTE

PART I
PUBLISHED BY AUTHORITY

Vol. 93

ST. JOHN'S, FRIDAY, DECEMBER 28, 2018

No. 52

LANDS ACT

Notice of Intent, Section 7 Lands Act, SNL 1991 c36 as amended

NOTICE IS HEREBY given that an application has been made to the Department of Fisheries and Land Resources, Agriculture and Lands Branch, to acquire title, pursuant to section 7(2)(d) of the said Act, to that piece of Crown lands situated within 15 metres of the waters of King's Point for the purpose of wharf.

The application may intrude on the 15 metre shoreline of the above mentioned water body(s) in various locations. For a detailed map, please see the website below:

<http://www.ma.gov.nl.ca/lands/sec7notifications.html>

Please note: It may take up to 5 days from the date of application for details to appear on the website.

Any person wishing to object to the application must file the objection in writing with reasons, within 30 days from the publication of the notice on the Department of Fisheries and Land Resources website, Crown Lands, <http://www.ma.gov.nl.ca/lands/index.html>, to the Minister of Fisheries and Land Resources by mail or email to the nearest Regional Lands Office:

- Eastern Regional Lands Office, P.O. Box 8700, Howley Building, Higgins Line, St. John's, NL, A1B 4J6 Email: easternlandsoffice@gov.nl.ca

- Central Regional Lands Office, P.O. Box 2222, Gander, NL, A1V 2N9 Email: centrallandsoffice@gov.nl.ca

- Western Regional Lands Office, P.O. Box 2006, Sir Richard Squires Building, Corner Brook, NL, A2H 6J8 Email: westernregionlands@gov.nl.ca

- Labrador Regional Lands Office, P.O. Box 3014, Station "B", Happy Valley-Goose Bay, NL, A0P 1E0 Email: labradorlandsoffice@gov.nl.ca

(DISCLAIMER: The *Newfoundland and Labrador Gazette* publishes a NOTICE OF INTENT received from the Applicant and takes no responsibility for errors or omissions in the property being more particularly described.)

Dec 28

Notice of Intent, Section 7 Lands Act, SNL 1991 c36 as amended

NOTICE IS HEREBY given that an application has been made to the Department of Fisheries and Land Resources, Agriculture and Lands Branch, to acquire title, pursuant to section 7(2)(d) of the said Act, to that piece of Crown lands situated within 15 metres of the waters of the municipality of Trinity Bay North for the purpose of walking trail.

The application may intrude on the 15 metre shoreline of the above mentioned water body(s) in various locations. For a detailed map, please see the website below:

<http://www.ma.gov.nl.ca/lands/sec7notifications.html>

Please note: It may take up to 5 days from the date of application for details to appear on the website.

Any person wishing to object to the application must file the objection in writing with reasons, within 30 days from the publication of the notice on the Department of Fisheries and Land Resources website, Crown Lands, <http://www.ma.gov.nl.ca/lands/index.html>, to the Minister of Fisheries and Land Resources by mail or email to the nearest Regional Lands Office:

- Eastern Regional Lands Office, P.O. Box 8700, Howley Building, Higgins Line, St. John's, NL, A1B 4J6 Email: easternlandsoffice@gov.nl.ca
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- Western Regional Lands Office, P.O. Box 2006, Sir Richard Squires Building, Corner Brook, NL, A2H 6J8 Email: westernregionlands@gov.nl.ca
- Labrador Regional Lands Office, P.O. Box 3014, Station "B", Happy Valley-Goose Bay, NL, A0P 1E0 Email: labradorlandsoffice@gov.nl.ca

(DISCLAIMER: The *Newfoundland and Labrador Gazette* publishes a NOTICE OF INTENT received from the Applicant and takes no responsibility for errors or omissions in the property being more particularly described.)

Dec 28



THE NEWFOUNDLAND AND LABRADOR GAZETTE

**PART II
SUBORDINATE LEGISLATION
FILED UNDER THE STATUTES AND SUBORDINATE LEGISLATION ACT**

Vol. 93

ST. JOHN'S, FRIDAY, DECEMBER 28, 2018

No. 52

NEWFOUNDLAND AND LABRADOR REGULATIONS

**NLR 122/18
NLR 123/18
NLR 124/18
NLR 125/18
NLR 126/18
NLR 127/18
NLR 128/18**



**NEWFOUNDLAND AND LABRADOR
REGULATION 122/18**

*Low Income Tax Reduction Regulations for the 2016, 2017 and 2018
Taxation Years
under the
Income Tax Act, 2000
(O.C. 2018-277)*

(Filed December 27, 2018)

Under the authority of sections 21.1 and 68 of the *Income Tax Act, 2000*, the Lieutenant-Governor in Council makes the following regulations.

Dated at St. John's, December 27, 2018.

Ann Marie Hann
Clerk of the Executive Council

REGULATIONS

Analysis

- | | |
|-------------------------------------|-----------------|
| 1. Short title | 4. Repeal |
| 2. Definition | 5. Commencement |
| 3. Low income tax reduction amounts | |

Short title

1. These regulations may be cited as the *Low Income Tax Reduction Regulations for the 2016, 2017 and 2018 Taxation Years*.

Definition

2. In these regulations, "Act" means the *Income Tax Act, 2000*.

Low income tax
reduction amounts

3. For the purpose of the Act,

(a) for the 2016 taxation year

(i) the amount referred to in paragraph 21.1(2.1)(a) is \$746,
and

(ii) the amount referred to in paragraph 21.1(2.1)(b) is
\$415;

(b) for the 2017 taxation year

(i) the amount referred to in paragraph 21.1(2.1)(a) is \$812,
and

(ii) the amount referred to in paragraph 21.1(2.1)(b) is
\$452; and

(c) for the 2018 taxation year

(i) the amount referred to in paragraph 21.1(2.1)(a) is \$835,
and

(ii) the amount referred to in paragraph 21.1(2.1)(b) is
\$465.

Repeal

4. The *Low Income Tax Reduction Regulations for the 2015 Taxation Year, Newfoundland and Labrador Regulation 11/16* is repealed.

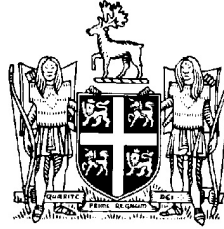
Commencement

5. (1) These regulations, except for paragraphs 3(b) and (c), are considered to have come into force on January 1, 2016.

(2) Paragraph 3(b) is considered to have come into force on January 1, 2017.

(3) Paragraph 3(c) is considered to have come into force on January 1, 2018.

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**NEWFOUNDLAND AND LABRADOR
REGULATION 123/18**

*Feasibility Report Respecting the Alteration of the Boundaries of the
Town of Burin Order
under the
Municipalities Act, 1999*

(Filed December 27, 2018)

Under the authority of section 9 of the *Municipalities Act, 1999*, I
make the following Order.

Dated at St. John's, December 20, 2018.

Graham Letto
Minister of Municipal Affairs and Environment

ORDER

Analysis

- | | |
|-----------------------|--------------------------|
| 1. Short title | 3. Appointment |
| 2. Feasibility report | 4. Preparation of report |

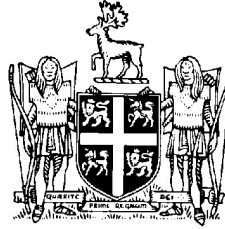
Short title **1.** This Order may be cited as the *Feasibility Report Respecting the
Alteration of the Boundaries of the Town of Burin Order*.

Feasibility report **2.** A feasibility report shall be prepared to consider the alteration
of the boundaries of the Town of Burin.

Appointment
Preparation of
report **3.** LW Consulting is appointed to prepare the feasibility report.

4. The feasibility report shall be prepared in accordance with the provisions of the *Municipalities Act, 1999*.

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**NEWFOUNDLAND AND LABRADOR
REGULATION 124/18**

*Feasibility Report Respecting the Alteration of the Boundaries of the
Town of Burlington Order
under the
Municipalities Act, 1999*

(Filed December 27, 2018)

Under the authority of section 9 of the *Municipalities Act, 1999*, I
make the following Order.

Dated at St. John's, December 20, 2018.

Graham Letto
Minister of Municipal Affairs and Environment

ORDER

Analysis

- | | |
|-----------------------|--------------------------|
| 1. Short title | 3. Appointment |
| 2. Feasibility report | 4. Preparation of report |

Short title **1.** This Order may be cited as the *Feasibility Report Respecting the
Alteration of the Boundaries of the Town of Burlington Order*.

Feasibility report **2.** A feasibility report shall be prepared to consider the alteration
of the boundaries of the Town of Burlington.

Appointment
Preparation of
report **3.** LW Consulting is appointed to prepare the feasibility report.

4. The feasibility report shall be prepared in accordance with the provisions of the *Municipalities Act, 1999*.

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**NEWFOUNDLAND AND LABRADOR
REGULATION 125/18**

*Feasibility Report Respecting the Alteration of the Boundaries of the
Town of Colinet Order
under the
Municipalities Act, 1999*

(Filed December 27, 2018)

Under the authority of section 9 of the *Municipalities Act, 1999*, I
make the following Order.

Dated at St. John's, December 20, 2018.

Graham Letto
Minister of Municipal Affairs and Environment

ORDER

Analysis

- | | |
|-----------------------|--------------------------|
| 1. Short title | 3. Appointment |
| 2. Feasibility report | 4. Preparation of report |

Short title

1. This Order may be cited as the *Feasibility Report Respecting the
Alteration of the Boundaries of the Town of Colinet Order*.

Feasibility report

2. A feasibility report shall be prepared to consider the alteration
of the boundaries of the Town of Colinet.

Appointment
Preparation of
report

3. LW Consulting is appointed to prepare the feasibility report.

4. The feasibility report shall be prepared in accordance with the provisions of the *Municipalities Act, 1999*.

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**NEWFOUNDLAND AND LABRADOR
REGULATION 126/18**

*Feasibility Report Respecting the Alteration of the Boundaries of the
Town of Sunnyside Order
under the
Municipalities Act, 1999*

(Filed December 27, 2018)

Under the authority of section 9 of the *Municipalities Act, 1999*, I
make the following Order.

Dated at St. John's, December 20, 2018.

Graham Letto
Minister of Municipal Affairs and Environment

ORDER

Analysis

- | | |
|-----------------------|--------------------------|
| 1. Short title | 3. Appointment |
| 2. Feasibility report | 4. Preparation of report |

Short title **1.** This Order may be cited as the *Feasibility Report Respecting the
Alteration of the Boundaries of the Town of Sunnyside Order*.

Feasibility report **2.** A feasibility report shall be prepared to consider the alteration
of the boundaries of the Town of Sunnyside.

Appointment
Preparation of
report **3.** LW Consulting is appointed to prepare the feasibility report.

4. The feasibility report shall be prepared in accordance with the provisions of the *Municipalities Act, 1999*.

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**NEWFOUNDLAND AND LABRADOR
REGULATION 127/18**

*Meeting of the Householders of the Local Service District of Burnt
Cove – St. Michael's – Bauline South Order No. 2*
under the
Local Service District Regulations
and the
Municipalities Act, 1999

(Filed December 27, 2018)

Under the authority of section 40 of the *Local Service District Regulations* and the *Municipalities Act, 1999*, I make the following Order.

Dated at St. John's, December 27, 2018.

Graham Letto
Minister of Municipal Affairs and Environment

ORDER

Analysis

1. Short title
2. Meeting Ordered
3. Appointment

Short title

1. This Order may be cited as the *Meeting of the Householders of the Local Service District of Burnt Cove – St. Michael's – Bauline South Order No. 2*.

Meeting Ordered

2. It is ordered that a meeting of the householders of the Local Service District of Burnt Cove – St. Michael's – Bauline South be held

*Meeting of the Householders of the Local Service
District of Burnt Cove – St. Michael's – Bauline
South Order No. 2*

127/18

on January 16, 2019 for the purpose of electing a new Local Service District Committee.

Appointment

3. Mr. David Clarke, Municipal Affairs Analyst, is appointed to conduct the meeting and election of committee members.

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NEWFOUNDLAND AND LABRADOR REGULATION 128/18

Revenue Administration Regulations (Amendment)
under the
Revenue Administration Act
(O.C. 2018-276)

(Filed December 27, 2018)

Under the authority of sections 107, 108, 108.1 and 108.2 of the *Revenue Administration Act*, the Lieutenant-Governor in Council makes the following regulations.

Dated at St. John's, December 27, 2018.

Ann Marie Hann
Clerk of the Executive Council

REGULATIONS

Analysis

- | | |
|--|--|
| 1. S.2 Amdt.
Interpretation | 7. S.16 Amdt.
Gasoline tax exemptions |
| 2. S.5.01 Added
Tax to be paid over - carbon
tax | 8. Ss.16.1 & 16.2 Added
16.1 Carbon tax exemptions
16.2 Industrial facility
exemption |
| 3. S.7 R&S
Statements to be filed | 9. S.17 Amdt.
Refunds
Tax-exempt diesel grade
gasoline |
| 4. S.12 Amdt.
Refunds | 10. S.17.1 Added
Tax-exempt light fuel oil |
| 5. S.13 R&S
Interport refund | 11. S.18 R&S
Other grades of gasoline |
| 6. S.14 Amdt.
Refund to group tour opera-
tor | |

- | | |
|--|---|
| 12. S.18.1 Added
Other grades of carbon
product | 53.5 Expiry of permits |
| 13. S.19 R&S
Tax-exempt uses - gasoline | 53.6 Renewal of permits |
| 14. S.19.1 Added
Tax-exempt uses - carbon
product | 53.7 Permit return required |
| 15. S.23 Amdt.
Rebate of tax | 53.8 Replacement permits |
| 16. S.30 Amdt.
Deductions permitted | 53.9 Cancellation or sus-
pension of permits |
| 17. Ss. 35 & 36 R&S
35. Price to be posted
36. Duties of retail licensee | 53.10 Deductions permitted |
| 18. S.38 Amdt.
Marked gasoline | 53.11 Statement of com-
pleted transactions |
| 19. Ss. 53.1 & 53.2 Added
53.1 Excess losses
53.2 Samples | 53.12 Notice re required
statement |
| 20. Parts VI.1 and VI.2 Added

PART VI.1
CARBON TAX | 53.13 Statement of impor-
tation particulars |
| 53.3 Tax-exemption permit
- light fuel oil | 53.14 Surety bond |
| 53.4 Tax-exemption permit
- industrial facility | 53.15 Carbon product treat-
ment prohibited |
| | 53.16 Excess losses |
| | PART VI.2
LICENCE RE: GASOLINE
AND CARBON
PRODUCTS |
| | 53.17 Retail licensee |
| | 53.18 Wholesaler licence |
| | 53.19 Price to be posted |
| | 21. Commencement |

NLR 73/11
as amended

1. (1) Section 2 of the *Revenue Administration Regulations* is amended by adding immediately after paragraph (t) the following:

(t.1) "industrial facility" has the same meaning as in the *Management of Greenhouse Gas Act*;

(2) Section 2 of the regulations is amended by adding immediately after paragraph (ll) the following:

(ll.1) "production facility" includes equipment for the production of petroleum located at a production site, including separation, treating and processing facilities, equipment and facilities used in support of production operations, landing areas, heliports, storage areas or tanks and dependent personnel accommodations, but does not include any associated platform, artificial island, subsea production system, drilling equipment or diving system;

2. The regulations are amended by adding immediately after section 5 the following:

Tax to be paid over
- carbon tax

5.01 (1) A retailer or other person who collects the tax on a carbon product which was acquired by him or her from a collector shall, on or before the fifteenth 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 carbon product to be forwarded by the collector to the minister.

(2) A retailer or other person who collects the tax on a carbon product 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 72.2 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.

3. Section 7 of the regulations is repealed and the following substituted:

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 or tax-exempt light fuel oil and all other marked gasoline or tax-exempt carbon product 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 or a tax-exempt carbon product, 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 or a tax-exempt carbon product, 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 or carbon product sold.

(4) A licensee shall not sell tax-exempt gasoline or a tax-exempt carbon product 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 or a carbon product exempted under section 16.1.

(6) Where an agent purchases tax-exempt gasoline or a tax-exempt carbon product 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.

4. Subsection 12(2) of the regulations is repealed and the following substituted:

(2) Where a collector or deputy collector has acquired gasoline or a carbon product upon which tax has been paid over to the Crown and the gasoline or carbon product 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.

5. Section 13 of the regulations is repealed and the following substituted:

Interport refund

13. (1) A person who has paid tax under paragraph 51(b) or subsection 72.1(1) of the Act may apply to the minister for a refund of tax paid on the quantity of gasoline or a carbon product consumed traveling 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 or a carbon product 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 or a carbon product is sold for consumption as described in that subsection, the minister is satisfied that the total quantity of gasoline or the carbon product being sold would qualify for refund under subsection (1), he or she may authorize the sale to be made exempt from tax.

6. Subsection 14(1) of the regulations is repealed and the following substituted:

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 or a carbon product 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 or carbon product used to provide the tour.

7. Subsection 16(1) of the regulations is repealed and the following substituted:

Gasoline tax ex-
emptions

16. (1) Gasoline consumed or used in the following circumstances is exempt from the tax imposed under section 51 of 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.

8. The regulations are amended by adding immediately after section 16 the following:

Carbon tax exemp-
tions

16.1 (1) A carbon product consumed or used in the following circumstances is exempt from the tax imposed under subsection 72.1(1) of the Act:

- (a) a carbon product used by a department of the government of the province for its own operations;
- (b) a carbon product delivered for consumption or use in an aircraft;

- (c) a carbon product purchased in bulk and exported from the province;
- (d) light fuel oil, kerosene, propane, butane or naphtha grades or types of carbon product used for a purpose other than the generation of power in an internal combustion engine; and
- (e) a carbon product acquired at a retail sale in the province and used in the operation of an interjurisdictional carrier.

(2) A carbon product that is pre-packaged in a factory sealed container of 10 litres or less is exempt from the tax imposed under subsection 72.1(1) of the Act.

(3) A carbon product vented from a production facility is exempt from the tax imposed under subsection 72.1(1) of the Act.

(4) An Indian who is otherwise eligible for tax exemptions under section 87 of the *Indian Act* (Canada) is exempt from paying the tax imposed under subsection 72.1(1) of the Act.

(5) The exemption under subsection (4) is only effective if the carbon product is purchased at an approved retail business.

(6) The minister may designate a business as an approved retail business for the purpose of subsection (5) 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.

(7) The minister has the authority to revoke a designation granted under subsection (6) if the agreement is not complied with or for another reason.

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

Industrial facility
exemption

16.2 A carbon product used in a source category prescribed in paragraphs 5(1)(a), (c), (d) and (e) of the *Management of Greenhouse Gas Reporting Regulations* by an industrial facility that, at the time of the purchase of the carbon product, has a greenhouse gas reduction target under section 5 of the *Management of Greenhouse Gas Act* is exempt from paying the tax imposed under subsection 72.1(1) of the Act.

9. Subsection 17(2) of the regulations is repealed and the following substituted:

(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 section 51 of the Act in respect of that diesel grade gasoline.

10. The regulations are amended by adding immediately after section 17 the following:

Tax-exempt light fuel oil

17.1 (1) A person holding a permit to purchase tax-exempt light fuel oil may purchase that light fuel oil where it is consumed for a purpose specified in paragraph 19.1(a).

(2) Where tax-exempt light fuel oil is not available to a person under subsection (1) and he or she has been authorized by the minister to purchase another grade of light fuel oil, that person is eligible for a rebate of the tax paid under subsection 72.1(1) of the Act in respect of that light fuel oil.

11. Section 18 of the regulations is repealed and the following substituted:

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 section 51 of 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 section 51 of the Act.

12. The regulations are amended by adding immediately after section 18 the following:

Other grades of carbon product

18.1 (1) A person consuming

(a) a carbon product, other than light fuel oil, for a purpose specified in section 19.1; or

(b) light fuel oil for a purpose specified in paragraphs 19.1(b) to (f),

is eligible for a rebate of tax paid under subsection 72.1(1) of the Act.

(2) A council that consumes a carbon product for a purpose specified in section 19.1 is eligible for a rebate of the tax paid under subsection 72.1(1) of the Act.

13. Section 19 of the regulations is repealed and the following substituted:

Tax-exempt uses -
gasoline

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.

14. The regulations are amended by adding immediately after section 19 the following:

Tax-exempt uses –
carbon product

19.1 A carbon product consumed for the following purposes may qualify for an exemption from tax under section 16.1 or a rebate of tax under section 17.1 or 18.1:

- (a) a carbon product used for any of the purposes prescribed in paragraphs 19 (a) to (p);
- (b) a carbon product used when conducting silviculture activities prescribed under a sustainable forest management plan as defined by the *Forestry Act* when used in equipment used for silviculture treatments other than carbon products used in trucks, automobiles, snowmobiles or all-terrain vehicles, whether or not licensed under the *Highway Traffic Act*;
- (c) a carbon product used in offshore petroleum exploration;
- (d) a carbon product designated as ships' stores under the *Ships' Stores Regulations* (Canada) for use on board a conveyance of a class prescribed under those regulations; and
- (e) a carbon product
 - (i) used

- (A) as a raw material in an industrial process that produces another carbon product or another substance, material or thing,
 - (B) as a solvent or diluent in the production or transport of crude bitumen or another substance, material or thing, or
 - (C) in a circumstance prescribed under the *Greenhouse Gas Pollution Pricing Act* (Canada), and
- (ii) not put into a carbon product system that produces heat or energy and is not burned or flared.

15. Subsections 23(1) and (2) of the regulations are repealed and the following substituted:

Rebate of tax

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

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

16. Subsection 30(1) of the regulations is repealed and the following substituted:

Deductions permitted

30. (1) In determining the quantity of gasoline in respect of which the tax imposed by section 51 of 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 collector 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.

17. Sections 35 and 36 of the regulations are repealed.

18. Subsection 38(1) of the regulations is repealed and the following substituted:

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(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.

19. The regulations are amended by adding immediately after section 53 the following:

Excess losses

53.1 (1) For the purpose of subsection 30(1) of the Act, the prescribed threshold for an unverifiable loss is

- (a) for gasoline, other than any of the products commonly known as jet fuel, diesel fuel, fuel oil, coal oil or kerosene, 0.25% for each type of gasoline; and
- (b) for all other gasoline, 0.125%.

(2) For the purpose of paragraph 30(2)(b) of the Act, a person has excess unverifiable losses to the extent that the person's unverifiable losses of gasoline for a period of 36 continuous months exceeds the amount equal to

- (a) 0.25% for each type or grade of gasoline referred to in paragraph (1)(a); or
- (b) 0.125% for each type or grade of gasoline as referred to in paragraph (1)(b)

of the person's available inventory of gasoline for that period.

Samples

53.2 For the purpose of paragraph 40(1)(b) of the Act, an inspector may take a sample of gasoline not exceeding a total volume of one litre per tank.

20. The regulations are amended by adding immediately after section 53.2 the following:

**PART VI.1
CARBON TAX**

Tax-exemption
permit – light fuel
oil

53.3 A permit issued under section 24, before or after the coming into force of this section, shall allow the permit holder to purchase tax-exempt light fuel oil.

Tax-exemption
permit – industrial
facility

53.4 (1) Where the minister is satisfied that an industrial facility is entitled to purchase a tax-exempt carbon product, the minister may issue a permit to the industrial facility in the form prescribed by the minister authorizing the industrial facility to purchase the tax-exempt carbon products specified on the permit.

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

Expiry of permits

53.5 (1) A permit issued under section 53.4 shall expire on the date specified on the permit unless renewed under section 53.6

(2) Notwithstanding subsection (1), the minister may extend the expiry date of permits issued under section 53.4 by publishing a notice of the new expiry date in the *Gazette*.

Renewal of permits

53.6. (1) The minister may renew a permit issued under section 53.4 where he or she is satisfied that the industrial facility is entitled to purchase a tax-exempt carbon product.

(2) Where a permit is issued less than 90 days before a date on which permits are to expire under section 53.5 the minister may renew the permit when it is issued.

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

Permit return re-
quired

53.7 Where an industrial facility in respect of whom a permit has been issued under section 53.4 ceases to qualify for the purchase of a tax-exempt carbon product, the industrial facility shall return the permit to the minister for cancellation within 15 days from the date the industrial facility ceases to qualify.

Replacement permits

53.8 (1) Where a permit to purchase a tax-exempt carbon product is lost or destroyed, the industrial facility shall immediately notify the minister and the minister shall issue a new permit to the industrial facility.

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

Cancellation or suspension of permits

53.9 (1) The minister may cancel or suspend the permit of an industrial facility where the industrial facility

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

(b) lends its permit to a person for the purpose of obtaining a tax-exempt carbon product for consumption by that person.

(2) During the period of suspension, a permit holder shall not purchase or use a tax-exempt carbon product and any tax-exempt carbon product in its possession shall be taken possession of or sealed on the premises of the permit holder.

Deductions permitted

53.10 (1) In determining the quantity of a carbon product in respect of which the tax imposed by subsection 72.1(1) of the Act shall be collected, a collector is authorized to make deductions in his or her monthly statement in respect of

(a) a carbon product purchased by, loaned to or exchanged with a wholesaler in the province who is a collector where the collector making the deduction has been advised by the minister that the wholesaler is a collector;

(b) a tax-exempt carbon product 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

53.11 A person who sells a carbon product shall where requested by the minister to do so furnish to the minister in writing a statement showing the quantity of a carbon product sold and the names and ad-

dresses of the persons to whom the carbon product was sold during the period prescribed in the request of the minister.

Notice re required statement

53.12 The minister may by notice in writing either mailed to or served on a person require that person to furnish a statement showing the quantity of a carbon product purchased by that person during the period of time prescribed in the notice and the names and addresses of the persons from whom the carbon product was purchased.

Statement of importation particulars

53.13 A person who imports a carbon product 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 quantity of the carbon product imported and the names and addresses of the persons from whom the carbon product was purchased and the date of each purchase together with a remittance for the amount of the tax payable in respect of the carbon product.

Surety bond

53.14 (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.

Carbon product treatment prohibited

53.15 A person shall not treat a carbon product 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.

Excess losses

53.16 (1) For the purpose of subsection 30(1) of the Act, the prescribed threshold for an unverifiable loss is

(a) 0.25% for gasoline; and

(b) 0.125% for light fuel oil.

(2) For the purpose of paragraph 30(2)(b) of the Act, a person has excess unverifiable losses to the extent that the person's unverifiable losses of

- (a) gasoline for a period of 36 continuous months exceeds the amount equal to 0.25% of the person's available inventory of gasoline for that period; or
- (b) light fuel oil for a period of 36 continuous months exceeds the amount equal to 0.125% of the person's available inventory of light fuel oil for that period.

**PART VI.2
LICENCE RE: GASOLINE AND CARBON
PRODUCTS**

Retail licensee	<p>53.17 The holder of a retailer licence issued under Part III.2 of the Act shall keep</p> <ul style="list-style-type: none">(a) all records of gasoline and carbon product purchases, sales and deliveries;(b) a register of all daily pump meter readings showing the quantity of each product sold; and(c) a weekly physical inventory of all gasoline and carbon products.
Wholesaler licence	<p>53.18 The holder of a wholesaler licence issued under Part III.2 of the Act shall disclose separately the tax relating to gasoline and the tax relating to a carbon product on each sales invoice issued.</p>
Price to be posted	<p>53.19 A licensee operating a gas tank shall keep posted at the tank the price of gasoline and a carbon product offered for sale.</p>
Commencement	<p>21. These regulations come into force on January 1, 2019.</p>

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Index

PART I

Lands Act — Notices 407

PART II

CONTINUING INDEX OF SUBORDINATE LEGISLATION

Title of Act and Subordinate Legislation made thereunder	CNLR or NL Reg.	Amendment	NL Gazette Date & Page No.
Income Tax Act, 2000			
Low Income Tax Reduction Regulations for the 2016, 2017 and 2018 Taxation Years	NLR 122/18	R&S NLR 11/16	Dec 28/18 p. 1271
Municipalities Act, 1999			
Feasibility Report Respecting the Alteration of the Boundaries of the Town of Burin Order	NLR 123/18	New	Dec 28/18 p. 1273
Feasibility Report Respecting the Alteration of the Boundaries of the Town of Burlington Order	NLR 124/18	New	Dec 28/18 p. 1275
Feasibility Report Respecting the Alteration of the Boundaries of the Town of Colinet Order	NLR 125/18	New	Dec 28/18 p. 1277
Feasibility Report Respecting the Alteration of the Boundaries of the Town of Sunnyside Order	NLR 126/18	New	Dec 28/18 p. 1279
Local Service District Regulations and Municipalities Act, 1999			
Meeting of the Householders of the Local Service District of Burnt Cove-St. Michael's- Bauline South Order No.2	NLR 127/18	New	Dec 28/18 p. 1281
Revenue Administration Act			
Revenue Administration Regulations (Amendment) [In force January 1, 2019]	NLR 128/18	Amends NLR 73/11 S.2 Amdt. S.5.01 Added S.7 R&S S.12 Amdt. S.13 R&S S.14 Amdt. S.16 Amdt. Ss. 16.1 & 16.2 Added S.17 Amdt. S.17.1 Added S.18 R&S S.18.1 Added S.19 R&S S.19.1 Added S.23 Amdt. S.30 Amdt. Ss. 35 & 36 R&S S.38 Amdt. Ss. 53.1 & 53.2 Added Parts VI.1 & VI.2 Added	Dec 28/18 p. 1283

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JANUARY 4, 2019 Vol 94, No. 1	MAY 10, 2019 Vol 94, No. 19	SEPTEMBER 13, 2019 Vol 94, No. 37
JANUARY 11, 2019 Vol 94, No. 2	MAY 17, 2019 Vol 94, No. 20	SEPTEMBER 20, 2019 Vol 94, No. 38
JANUARY 18, 2019 Vol 94, No. 3	MAY 24, 2019 Vol 94, No. 21	SEPTEMBER 27, 2019 Vol 94, No. 39
JANUARY 25, 2019 Vol 94, No. 4	MAY 31, 2019 Vol 94, No. 22	OCTOBER 4, 2019 Vol 94, No. 40
FEBRUARY 1, 2019 Vol 94, No.5	JUNE 7, 2019 Vol 94, No. 23	OCTOBER 11, 2019 Vol 94, No. 41
FEBRUARY 8, 2019 Vol 94, No. 6	JUNE 14, 2019 Vol 94, No. 24	OCTOBER 18, 2019 Vol 94, No. 42
FEBRUARY 15, 2019 Vol 94, No. 7	JUNE 21, 2019 Vol 94, No. 25	OCTOBER 25, 2019 Vol 94, No. 43
FEBRUARY 22, 2019 Vol 94, No. 8	JUNE 28, 2019 Vol 94, No. 26	NOVEMBER 1, 2019 Vol 94, No. 44
MARCH 1, 2019 Vol 94, No. 9	JULY 5, 2019 Vol 94, No. 27	NOVEMBER 8, 2019 Vol 94, No. 45
MARCH 8, 2019 Vol 94, No. 10	JULY 12, 2019 Vol 94, No. 28	NOVEMBER 15, 2019 Vol 94, No. 46
MARCH 15, 2019 Vol 94, No. 11	JULY 19, 2019 Vol 94, No. 29	NOVEMBER 22, 2019 Vol 94, No. 47
MARCH 22, 2019 Vol 94, No. 12	JULY 26, 2019 Vol 94, No. 30	NOVEMBER 29, 2019 Vol 94, No. 48
MARCH 29, 2019 Vol 94, No. 13	AUGUST 2, 2019 Vol 94, No. 31	DECEMBER 6, 2019 Vol 94, No. 49
APRIL 5, 2019 Vol 94, No. 14	AUGUST 9, 2019 Vol 94, No. 32	DECEMBER 13, 2019 Vol 94, No. 50
APRIL 12, 2019 Vol 94, No. 15	AUGUST 16, 2019 Vol 94, No. 33	DECEMBER 20, 2019 Vol 94, No. 51
APRIL 18, 2019 Vol 94, No. 16	AUGUST 23, 2019 Vol 94, No. 34	DECEMBER 27, 2019 Vol 94, No. 52
APRIL 26, 2019 Vol 94, No. 17	AUGUST 30, 2019 Vol 94, No. 35	
MAY 3, 2019 Vol 94, No. 18	SEPTEMBER 6, 2019 Vol 94, No. 36	