



THE NEWFOUNDLAND AND LABRADOR GAZETTE

PART I
PUBLISHED BY AUTHORITY

Vol. 98

ST. JOHN'S, FRIDAY, APRIL 21, 2023

No. 16

MINERAL ACT

NOTICE

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

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

Mineral Licence 27377M
held by Morgan, Trina
on map sheet 12B/08

Mineral Licence 27387M
held by Hopkins, Clarence
on map sheet 02M/05

Mineral Licence 27388M
held by Hopkins, Clarence
on map sheet 02M/05

Mineral Licence 27389M
held by Hopkins, Clarence
on map sheet 02M/05

Mineral Licence 27390M
held by Hopkins, Clarence
on map sheet 02M/05

Mineral Licence 27391M
held by Hopkins, Clarence
on map sheet 02M/05

Mineral Licence 27437M
held by McLennon, Tom
on map sheet 14D/15

Mineral Licence 27459M
held by Almar Consultants
on map sheet 02C/05

Mineral Licence 27488M
held by Hopkins, Clarence
on map sheet 02M/05

Mineral Licence 27592M
held by Crocker, James Richard
on map sheet 02E/08

Mineral Licence 27593M
held by Crocker, James Richard
on map sheet 02E/08

Mineral Licence 27615M
held by Hicks, Cameron
on map sheet 23J/10

Mineral Licence 30912M
held by Shoreline Aggregates Inc.
on map sheet 12H/16

Mineral Licence held by on map sheet	31151M Galeschuk, Carey 02E/06	A portion of Mineral Licence held by on map sheet	31314M Ryan, Shawn A. 12A/16
Mineral Licence held by on map sheet	31180M Galeschuk, Carey 02C/05	more particularly described in an application on file at the Department of Industry, Energy and Technology	
Mineral Licence held by on map sheet	31202M Galeschuk, Carey 11P/13	Mineral Licence held by on map sheet	31318M Unity Resources Inc. 23J/10
Mineral Licence held by on map sheet	31205M Fleming, Nathan 01N/04	Mineral Licence held by on map sheet	31320M Unity Resources Inc. 23J/10
Mineral Licence held by on map sheet	31241M Hicks, Darrin 01M/13	Mineral Licence held by on map sheet	31372M Stares, Shane 02E/09
Mineral Licence held by on map sheet	31242M Hicks, Natalie 01M/12, 01M/13	Mineral Licence held by on map sheet	31374M Mercer, William 12A/06
Mineral Licence held by on map sheet	31246M Brushett, Jeffery 01N/13	Mineral Licence held by on map sheet	31404M Stares, Shane 02E/09
Mineral Licence held by on map sheet	31247M Brushett, Jeffery 01N/13	A portion of Mineral Licence held by on map sheet	31414M Saunders, Devon 02M/05
Mineral Licence held by on map sheet	31272M Sheppard, Stephen 02C/05	more particularly described in an application on file at the Department of Industry, Energy and Technology	
Mineral Licence held by on map sheet	31278M Lee, Stephen 12B/16	Mineral Licence held by on map sheet	31473M Unity Resources Inc. 12A/07
Mineral Licence held by on map sheet	31284M Bradley, Pearce 11P/08, 11P/09	Mineral Licence held by on map sheet	31475M Stockley, Mark 12A/15
Mineral Licence held by on map sheet	31286M Bradley, Pearce 11P/08, 11P/09	Mineral Licence held by on map sheet	31480M Stockley, Mark 02E/05, 02E/12
A portion of Mineral Licence held by on map sheet	31312M Ryan, Shawn A. 12A/16	A portion of Mineral Licence held by on map sheet	31510M Ryan, Shawn A. 02D/13, 12A/16
more particularly described in an application on file at the Department of Industry, Energy and Technology		more particularly described in an application on file at the Department of Industry, Energy and Technology	
A portion of Mineral Licence held by on map sheet	31313M Ryan, Shawn A. 12A/16	Mineral Licence held by on map sheet	31532M Turpin, Alexander 01M/16
more particularly described in an application on file at the Department of Industry, Energy and Technology		Mineral Licence held by on map sheet	31563M Hicks, Natalie 12A/06

DATED AT St. John's this 17th day of April 2023.

A portion of
Mineral Licence 31566M
held by Ryan, Shawn A.
on map sheet 12A/16
more particularly described in an application on file at the
Department of Industry, Energy and Technology

Mineral Licence 31594M
held by Galeschuk, Carey
on map sheet 02E/05

Mineral Licence 31595M
held by Galeschuk, Carey
on map sheet 02E/05

Mineral Licence 31596M
held by Galeschuk, Carey
on map sheet 02E/05

Mineral Licence 31622M
held by Woodman, Wayne
on map sheet 01N/12

A portion of
Mineral Licence 35276M
held by Saunders, Devon
on map sheet 02M/05
more particularly described in an application on file at the
Department of Industry, Energy and Technology

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, 28/09, 5/13 and 3/17 and outlined
on 1:50 000 scale digital maps maintained by the Department
of Industry, Energy and Technology, will be open for staking
after the hour of 9:00 a.m. on the 32nd clear day after the date
of this publication.

DEPARTMENT OF
INDUSTRY, ENERGY AND TECHNOLOGY
Trina Adams, Mineral Claims Recorder

Apr. 21

GEOGRAPHICAL NAMES BOARD ACT

NOTICE

UNDER THE AUTHORITY of subsection 6(1), of the
Geographical Names Board Act, RSNL 1990cG-3, the Minister
of the Department of Fisheries, Forestry and Agriculture,
hereby approves the names of places or geographical
features as recommended by the NEWFOUNDLAND AND
LABRADOR GEOGRAPHICAL NAMES BOARD and as
printed in Decision List 2022-01.

Geographical Names Decision List
DL 2022-01

Map	002C04	CGNDB Key	ACZWW	Feature Name	Critch's Pond	In Commemoration of	Able Seaman, Walter George Critch	Feature Type	Pond	Category	Commemorative Name	Location Description	E. of Hillview
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DEPARTMENT OF
FISHERIES, FORESTRY AND AGRICULTURE
Honourable Derrick Bragg, Minister

Apr. 21

CITY OF ST. JOHN'S ACT

NOTICE

**ST. JOHN'S
COMMERCIAL MAINTENANCE
(AMENDMENT NO. 1-2023)
BY-LAW**

TAKE NOTICE that the St. John's Municipal Council has enacted the ST. JOHN'S COMMERCIAL MAINTENANCE (AMENDMENT NO. 1-2023) BY-LAW.

The said By-Law was passed by Council on the 17th day of April, 2023, to amend St. John's Commercial Maintenance By-Law so as to update the provisions related to garbage receptacles and to incorporate provisions related to Parklets.

All persons who wish to view such Regulations may view same at the Office of the City Solicitor of the St. John's Municipal Council at City Hall, and any person who wishes to obtain a copy thereof may obtain it at the said office upon the payment of a reasonable charge as established by the St. John's Municipal Council for such copy.

DATED this 18th day of April, 2023.

CITY OF ST JOHN'S
Christine Carter, Acting City Clerk

Apr. 21

URBAN AND RURAL PLANNING ACT, 2000

**NOTICE OF REGISTRATION
MUNICIPAL PLAN AND DEVELOPMENT
REGULATION
AMENDMENT NO. 22-01**

TAKE NOTICE that the CITY OF CORNER BROOK MUNICIPAL PLAN AMENDMENT No. 22-01 and DEVELOPMENT REGULATIONS No. 22-01, adopted on the 13th day of February, 2023 and approved on the 13th day of March, 2023, have been registered by the Minister of Municipal and Provincial Affairs.

In general terms, the purpose of Municipal Plan Amendment No. 22-01 and Development Regulations No. 22-01 is to change the land use designation and land use zoning of the parcel located at 21 Mt. Bernard Ave, from Community Service (land use designation and land use zoning) to Residential land use designation and Residential Low Density land use zone, in order to convert the former presentation school into a residential use (24 Unit 'apartment building'). Development Regulations Amendment No. 22-01 has a text amendment to coincide with the map amendment to accommodate the proposed and future similar reuse/redevelopment applications.

The CITY OF CORNER BROOK Amendment No. 22-01 come into effect the day this notice is published in *The Newfoundland and Labrador Gazette*. Anyone wishing to inspect a copy of the CORNER BROOK MUNICIPAL PLAN AMENDMENT No. 22-01 and DEVELOPMENT REGULATIONS AMENDMENT No. 22-01 may do so at City Hall, Corner Brook during normal business hours.

CITY OF CORNER BROOK
Jessica Smith, Acting City Clerk

Apr 21

**NOTICE OF REGISTRATION
TOWN OF FOGO ISLAND
AMENDMENTS NUMBERS 1-2022 AND 2-2022
DEVELOPMENT REGULATIONS 2015-2025**

TAKE NOTICE that amendments Nos. 1 and 2, 2022, to the TOWN OF FOGO ISLAND DEVELOPMENT REGULATIONS 2015-2025, both adopted by Council on the 6th day of October, 2022, have been registered by the Minister of Municipal and Provincial Affairs.

Amendment 1-2022 concerns the minimum required floor area for single dwellings and non-residential developments as stated in the Use Zone Table for the Community Development Area (COMMADA) Zone. The effect is that Condition 1 therein, Development Standards, is amended so as to eliminate the minimum floor area required for those uses.

Amendment 2-2022 concerns correction of a typographical error in the labelling of a zone on Map 5, in the Development Regulations Land Use Zoning map set, Foster's Pond Municipal Public Park Detail. The purpose of that map is to show a Zone specifically applied to a municipal park. The labelling of the zone applied to the municipal park area is correct, but the surrounding area shown on the same map is incorrectly labelled as "RUR", for Rural Zone, whereas the correct label would read "CD" for Community Development Zone. This amendment officially amends the said Map 5 to correct the error. No other maps in the Development Regulations map set are affected by the amendment.

The said amendments to the TOWN OF FOGO ISLAND DEVELOPMENT REGULATIONS 2015-2025 come 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 said amendments to the Town of Fogo Island Development Regulations 2015-2025 may do so during normal working hours at the Town of Fogo Island office at 6 Centre Island Road South, Fogo Island Central, NL.

TOWN OF FOGO ISLAND
Pauline Payne, CAO

Apr. 21

**NOTICE OF REGISTRATION
TOWN OF PARADISE
DEVELOPMENT REGULATIONS
AMENDMENT 14, 2023**

TAKE NOTICE that the TOWN OF PARADISE DEVELOPMENT REGULATIONS AMENDMENT No. 14, 2023, adopted on the 21st day of March 2023, has been registered by the Minister of Municipal and Provincial Affairs.

In general terms, this amendment accommodates commercial, industrial, and residential development opportunities where multiple buildings and uses are proposed on one parcel of land.

This amendment makes changes to the following sections of the 2016 Paradise Development Regulations:

- Section 2 Definitions
- Section 4.10 Multiple Uses and Buildings on a Lot
- Section 5 Specific Use Regulations
- Section 8.2 General Parking Requirements
- Section 9.11 Residential Medium Density (RMD)
- Section 9.12 Residential High Density (RHD)
- Section 9.18 Residential Mixed (RM)
- Section 9.22 Commercial Main Street (CM)
- Appendix B: Classification of Uses and Buildings

Development Regulations Amendment No. 14, 2023 comes into effect on the day this notice is published in *The Newfoundland and Labrador Gazette*. Anyone wishing to inspect a copy of Development Regulations Amendment No. 14, 2023 may do so by contacting the Paradise Town Hall, during normal hours of operation, at 709-782-1400.

TOWN OF PARADISE
Terrilynn Smith, Town Clerk

Apr. 21

LANDS ACT

**NOTICE OF INTENT, SECTION 7
LANDS ACT, SNL1991 c36 AS AMENDED**

NOTICE IS HEREBY given that an application has been made to the Department of Fisheries, Forestry and Agriculture 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 Broad Cove River for the purpose of constructing a Recreational 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 website: <https://www.gov.nl.ca/ffa/lands/sec7notifications/>.

Please note: It may take up to five (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 notice on the Department of Fisheries, Forestry and Agriculture website, Crown Lands, <https://www.gov.nl.ca/ffa/lands/>, to the Minister of Department of Fisheries, Forestry and Agriculture 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 as received from the Applicant and takes no responsibility for errors or omissions in the property being more particularly described.)

Apr. 21

**NOTICE OF INTENT, SECTION 7
LANDS ACT, SNL1991 c36 AS AMENDED**

NOTICE IS HEREBY given that an application has been made to the Department of Fisheries, Forestry and Agriculture 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 Burin Inlet for the purpose of Slipway-Boat Launch.

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 website: <https://www.gov.nl.ca/ffa/lands/sec7notifications/>.

Please note: It may take up to five (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 notice on the Department of Fisheries, Forestry and Agriculture website, Crown Lands, <https://www.gov.nl.ca/ffa/lands/>, to the Minister of Department of Fisheries, Forestry and Agriculture by mail or email to the nearest Regional Lands Office:

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- 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

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Apr. 21

**NOTICE OF INTENT, SECTION 7
LANDS ACT, SNL1991 c36 AS AMENDED**

NOTICE IS HEREBY given that an application has been made to the Department of Fisheries, Forestry and Agriculture 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 Harbour Grace Harbour, (Atlantic Ocean) for the purpose of a recreational boardwalk.

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 website: <https://www.gov.nl.ca/ffa/lands/sec7notifications/>.

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

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Apr. 21

**NOTICE OF INTENT, SECTION 7
LANDS ACT, SNL1991 c36 AS AMENDED**

NOTICE IS HEREBY given that an application has been made to the Department of Fisheries, Forestry and Agriculture 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 Harbour Grace Harbour, (Atlantic Ocean) for the purpose of a recreational walking trail and birdwatching platform.

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 website: <https://www.gov.nl.ca/ffa/lands/sec7notifications/>.

Please note: It may take up to five (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 notice on the Department of Fisheries, Forestry and Agriculture website, Crown Lands, <https://www.gov.nl.ca/ffa/lands/>, to the Minister of Department of Fisheries, Forestry and Agriculture by mail or email to the nearest Regional Lands Office:

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- 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
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Apr. 21

**NOTICE OF INTENT, SECTION 7
LANDS ACT, SNL1991 c36 AS AMENDED**

NOTICE IS HEREBY given that an application has been made to the Department of Fisheries, Forestry and Agriculture 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 Mortier Bay for the purpose of a Spool Base.

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 website: <https://www.gov.nl.ca/ffa/lands/sec7notifications/>.

Please note: It may take up to five (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 notice on the Department of Fisheries, Forestry and Agriculture website, Crown Lands, <https://www.gov.nl.ca/ffa/lands/>, to the Minister of Department of Fisheries, Forestry and Agriculture by mail or email to the nearest Regional Lands Office:

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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

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Apr. 21

TRUSTEE ACT

ESTATE NOTICE

IN THE THE MATTER of THE ESTATE of VADIN SCOTT COLLINS of the Town of Gander, in the Province of Newfoundland and Labrador, Deceased.

All persons claiming to be creditors of, or who have any claims or demands upon or affecting the Estate of the Late VADIN SCOTT COLLINS, of the Town of Gander in the Province of Newfoundland and Labrador, Deceased, are hereby requested to send particulars thereof in writing, duly attested, to the undersigned, Solicitor for the Executrix of the Estate on or before the 24th day of April, 2023 after which date the Executrix have had notice.

DATED at the Town of Gander, Newfoundland and Labrador, this 30th day of March, 2023.

PEDDLE LAW
Solicitor for the Executrix
PER: MICHAEL D. PEDDLE

ADDRESS FOR SERVICE:

P.O. Box 563
137 Bennett Drive
Gander, Newfoundland
A 1V 2E1

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

Apr. 21

ESTATE NOTICE

IN THE THE MATTER of THE ESTATE of BARBARA LORETTA MATTHEWS, of the Town of Channel-Port aux Basques in the Province of Newfoundland and Labrador, Deceased.

All persons claiming to be creditors of, or who have any claims or demands upon or affecting the Estate of the Late BARBARA LORETTA MATTHEWS, of the Town of Channel-Port aux Basques in the Province of Newfoundland and Labrador, Deceased, are hereby requested to send particulars thereof in writing, duly attested, to the undersigned, Solicitors for the Executrix of the Estate on or before the 22nd day of May, 2023 after which date the Executrix have had notice.

DATED at the Town of Channel-Port aux Basques, Newfoundland and Labrador, this 20th day of April, 2023.

MARKS & PARSONS
Solicitors for the Executrix
PER: M. BEVERLEY L. MARKS, K.C.

ADDRESS FOR SERVICE:

174 Caribou Road
Channel-Port aux Basques, NL
A0M 1C0

Tel: (709) 695-7341
Fax: (709) 695-3944

Apr. 21



THE NEWFOUNDLAND AND LABRADOR GAZETTE

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

Vol. 98

ST. JOHN'S, FRIDAY, APRIL 21, 2023

No. 16

**NEWFOUNDLAND AND LABRADOR
REGULATIONS**

**NLR 31/23
NLR 32/23**



**NEWFOUNDLAND AND LABRADOR
REGULATION 31/23**

All-Spend Film and Video Production Tax Credit Regulations
under the
Income Tax Act, 2000
(O.C. 2023-092)

(Filed April 20, 2023)

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

Dated at St. John's, April 20, 2023.

Krista Quinlan
Clerk of the Executive Council

REGULATIONS

Analysis

- | | |
|--|--------------------------------|
| 1. Short title | 6. Application for tax credit |
| 2. Definitions | 7. Tax credit |
| 3. Non-application | 8. Deduction |
| 4. Criteria for eligible corporation | 9. Change in circumstances |
| 5. Registration of eligible production | 10. Suspension or cancellation |
| | 11. Commencement |

Short title

1. These regulations may be cited as the *All-Spend Film and Video Production Tax Credit Regulations*.

Definitions

2. In this regulation

- (a) "accommodation unit" means a residence or a hotel room located in the province, regardless of the number of people staying in the residence or hotel room, that provides temporary accommodations for one or more individuals whose presence in the province is required for the production of an eligible production;
- (b) "Act" means the *Income Tax Act, 2000*;
- (c) "all-spend film and video production tax credit" means the amount that is the lesser of

- (i) the amount determined by the formula

$$A \times (B - C)$$

where

A is 40%,

B is the eligible production costs in respect of an eligible production for a taxation year, and

C is the value of government assistance received or receivable that may reasonably be considered to be in respect of amounts included in B for the eligible production in a taxation year, and

- (ii) \$10 million;

- (d) "eligible accommodation expenditure" means the lesser of

- (i) the amount paid per night for the accommodation unit multiplied by the number of nights the accommodation unit was used, or

- (ii) \$300 multiplied by the number of nights the accommodation unit was used;

- (e) "eligible corporation" means a corporation that meets the criteria set out in section 4;

- (f) "eligible individual" means an individual, other than a trust or estate, who was resident in the province on
 - (i) December 31 of the taxation year for which a tax credit is claimed under these regulations, or
 - (ii) December 31 of the year immediately preceding the taxation year for which a tax credit is claimed under these regulations;
- (g) "eligible production" means a television program or series, film or video that is registered under section 5;
- (h) "eligible production costs" means the total of the following costs of an eligible corporation that are directly attributable to the production of an eligible production for a taxation year:
 - (i) eligible salaries,
 - (ii) the corporation's eligible service contract expenditures that are not included under subparagraph (i),
 - (iii) the corporation's parent-subsidiary amounts that are not included under subparagraph (i) or (ii),
 - (iv) the corporation's eligible tangible property expenditures that are not included under subparagraphs (i) to (iii), and
 - (v) the corporation's eligible accommodation expenditures for all accommodation units,to the extent that the amounts are incurred in the taxation year or the preceding taxation year, reasonable in the circumstances and not excluded production expenditures;
- (i) "eligible salaries" means the total of the following amounts:
 - (i) an amount equal to the salary or wages paid to all eligible individuals for work performed in the province in relation to an eligible production, and
 - (ii) an amount equal to

- (A) the salary or wages paid to individuals who are not eligible individuals for work performed in the province in relation to the eligible production, or
 - (B) the amount referred to in subparagraph (i), where the amount referred to in clause (A) exceeds the amount referred to in subparagraph (i);
- (j) "eligible service contract expenditure" means an amount paid by an eligible corporation
- (i) to an eligible individual, other than an employee of the eligible corporation, for services performed in the province in respect of the eligible production, by the eligible individual or an employee of the eligible individual,
 - (ii) to a taxable Canadian corporation with which the eligible corporation deals at arm's length for services performed in the province in respect of an eligible production by employees of the corporation at a time when they were eligible individuals,
 - (iii) to a taxable Canadian corporation for services performed in the province in respect of the eligible production by an eligible individual where
 - (A) all of the issued and outstanding shares of the capital stock of the corporation are owned by the eligible individual, and
 - (B) all of the activities of the corporation consist principally of the provision of services by the eligible individual, or
 - (iv) to a partnership, each member of which is an eligible individual or a taxable Canadian corporation, for services performed in the province in respect of an eligible production by an eligible individual who is a member of the partnership or by employees of the partnership at a time when they were eligible individuals;

(k) "eligible tangible property expenditure" means the total of the following amounts:

- (i) the portion of the eligible corporation's cost of acquiring any tangible personal property, other than depreciable property, that can reasonably be attributed to the use in the province of that tangible personal property in the taxation year in the course of producing the eligible production,
- (ii) the portion of the eligible corporation's lease cost of any tangible property that can reasonably be attributed to the use in the province of that tangible property in the taxation year in the course of producing the eligible production, and
- (iii) the amounts in respect of depreciable property owned by the eligible corporation determined using the following formula:

$$C \times R \times D / 365$$

where

- C is the eligible corporation's undepreciated capital cost of the depreciable property at the beginning of the taxation year or, where the depreciable property was acquired by the eligible corporation in the taxation year, the cost of the depreciable property,
 - R is the capital cost allowance rate for the depreciable property under Schedule II of the federal regulations, and
 - D is the number of days in the taxation year that the depreciable property was available for immediate use in the province in producing the eligible production;
- (l) "excluded production expenditure" means an expenditure incurred for
- (i) meals or entertainment, other than reasonable expenditures for food and non-alcoholic beverages provided to individuals working on the eligible

- production at a studio or location set on a day that filming takes place,
- (ii) alcoholic beverages,
 - (iii) living expenses other than the eligible accommodation expenditure,
 - (iv) remuneration that is determined by reference to profit or revenue,
 - (v) anything for which an amount may be included by an eligible corporation in computing a credit under any other section of the Act or the regulations under the Act, or
 - (vi) advertising, marketing, promotion, market research or anything else that relates in any way to a film or video production other than the eligible production;
- (m) "government assistance" means the amount of assistance that a corporation receives or is entitled to receive from a government, municipality or other public authority whether as a grant, subsidy, forgivable loan, deduction from tax, investment allowance or other form of assistance, other than
- (i) a tax credit under these regulations,
 - (ii) a tax credit under section 125.4 or 125.5 of the federal Act,
 - (iii) a government equity investment provided by the Canada Media Fund or Telefilm Canada that is recoupable or repaid, or
 - (iv) an amount received or receivable under the Canada Media Fund Licence Fee Program;
- (n) "parent corporation" means a corporation that owns all of the issued share capital of another corporation;
- (o) "parent-subsidiary amount" means, in relation to a taxation year of a corporation, an amount that

- (i) is paid by a corporation, in a taxation year or 60 days after the end of the taxation year, to its parent corporation, and
- (ii) is paid as a reimbursement of an expense of the parent corporation that
 - (A) the corporation and the parent corporation have agreed to treat as an expenditure of the corporation, and
 - (B) would be an eligible service contract expenditure of the corporation for the taxation year in which it was incurred by the parent corporation if
 - (I) the corporation's taxation year were the same as the parent corporation's taxation year, and
 - (II) the expenditure were incurred by the corporation for the same purpose as it was incurred by the parent corporation and were paid by the corporation at the same time and to the same person as it was paid by the parent corporation;
- (p) "tangible personal property" means tangible property that is not real property; and
- (q) "tangible property" means property that can be seen, weighed, measured, felt or touched or that is in any way perceptible to the senses, and is deemed to include software.

Non-application

3. These regulations do not apply to a television program or series, film or video

- (a) that is registered as an eligible project under the *Film and Video Industry Tax Credit Regulations*; or
- (b) in respect of which funding has been received under the Film and Television Equity Investment Program.

Criteria for eligible
corporation

4. (1) To qualify as an eligible corporation, a corporation shall, at the time of registration of an eligible production and throughout the production of the eligible production, meet the following criteria:

- (a) it shall be incorporated under the *Corporations Act* or an Act of the Parliament of Canada or of the legislature of a province;
- (b) it shall have a permanent establishment in the province;
- (c) it shall primarily carry on the business of television, film or video production;
- (d) it shall not be a corporation all or a part of whose income is exempt from taxation under Part I of the federal Act; and
- (e) it shall not
 - (i) hold a broadcasting licence issued by the Canadian Radio-Television and Telecommunications Commission, or
 - (ii) deal at non-arm's length with a corporation that holds a licence referred to in subparagraph (i).

(2) A corporation shall apply for registration of an eligible production in the form and manner determined by the minister and shall provide the following information:

- (a) the estimated total production costs;
- (b) the estimated eligible salaries;
- (c) the estimated value of the tax credit;
- (d) a financing plan;
- (e) a script; and
- (f) the other information the minister may require.

Registration of
eligible production

5. (1) The minister may register a production as an eligible production where

- (a) an application in accordance with section 4 is received prior to the beginning of production in the province; and
- (b) the production is a television program or series, film or video and the subject of the production is drama, variety, animation, children's programming, music programming, an informational series or a documentary.

(2) The following are not eligible productions:

- (a) news, current events or public affairs programming, or programs that include weather or market reports;
- (b) talk shows;
- (c) game shows or productions of games, questionnaires or contests;
- (d) sports events or activities;
- (e) gala presentation or awards shows;
- (f) productions that solicit funds;
- (g) reality television shows;
- (h) pornography;
- (i) advertising;
- (j) productions produced primarily for industrial, corporate or institutional purposes;
- (k) productions, other than documentaries, all or substantially all of which consist of stock footage;
- (l) productions for which public financial support would, in the opinion of the minister, be contrary to public policy; and

- (m) other productions that the minister determines are not eligible.

Application for tax credit

6. (1) An eligible corporation shall, within 18 months of the end of a taxation year, apply for a tax credit certificate in the form and manner that the minister requires and shall provide the following information:

- (a) its financial statements for the preceding taxation year;
- (b) a statement detailing the eligible production costs for the eligible production for the taxation year;
- (c) a statement in a form satisfactory to the minister and signed by an authorized officer of the eligible corporation that the information contained in the application is true and correct; and
- (d) other information that the minister may require.

Tax credit

7. An eligible corporation that produces an eligible production in the province and has received a tax credit certificate may deduct from the tax otherwise payable by it under the Act for a taxation year an amount not exceeding the lesser of

- (a) its all-spend film and video production tax credit for the taxation year; and
- (b) the tax otherwise payable by it under the Act for the taxation year.

Deduction

8. (1) The amount by which an eligible corporation's all-spend film and video production tax credit for a taxation year exceeds the tax otherwise payable by it under the Act for the taxation year calculated without reference to section 7 may be applied by the minister to pay

- (a) a tax, interest or penalty owing by the eligible corporation for that or a prior taxation year under the Act, the income tax statute of an agreeing province or the federal Act;
- (b) a contribution, penalty or interest owing by the eligible corporation for that or a prior taxation year as a result of payments required from the eligible corporation under the *Canada Pension Plan Act*; and

(c) a premium, interest or penalty owing by the eligible corporation for that or a prior taxation year under the *Employment Insurance Act* (Canada).

(2) Any part of the amount that may be applied under paragraphs (1)(a) to (c) that is not applied shall be refunded to the eligible corporation.

Change in
circumstances

9. A corporation that registers a production as an eligible production and that applies for or intends to apply for a tax credit certificate with respect to the eligible production shall immediately notify the minister of

(a) a change in circumstances that might affect the continued eligibility of the production to be registered; and

(b) a change in the corporation's status that causes it to not meet the criteria set out in section 4.

Suspension or
cancellation

10. (1) The minister may suspend or cancel the registration of a production or a tax credit certificate issued to an eligible corporation if one or more of the following applies:

(a) in the opinion of the minister the eligible corporation is not in compliance with a provision of the Act or these regulations;

(b) in the opinion of the minister there has been a change in circumstances relating to the production that affects its continued eligibility to be registered; and

(c) in the opinion of the minister the registration of the production or the tax credit certificate has been obtained or maintained through misrepresentation or fraud.

(2) Where the minister suspends or cancels the registration of a production or a tax credit certificate under paragraph (1)(c), the minister may suspend or cancel all tax credit certificates held by the eligible corporation.

(3) Where a tax credit certificate is cancelled under this section, the eligible corporation is not entitled to a tax credit for the taxation year in respect of which the tax credit certificate was issued.

(4) Where an eligible corporation has received a tax credit in respect of a year for which a tax credit certificate was cancelled, the eligible corporation shall pay to the minister the amount of the tax credit it received.

(5) Before suspending or cancelling the registration of a production or a tax credit certificate, the minister shall give the corporation that registered the production an opportunity to be heard.

Commencement

11. These regulations are considered to have come into force on April 7, 2022.

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**NEWFOUNDLAND AND LABRADOR
REGULATION 32/23**

Film and Video Industry Tax Credit Regulations (Amendment)
under the
Income Tax Act, 2000
(O.C. 2023-091)

(Filed April 20, 2023)

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

Dated at St. John's, April 20, 2023.

Krista Quinlan
Clerk of the Executive Council

REGULATIONS

Analysis

- | | |
|-----------------------------------|-----------------|
| 1. S.2.1 Added
Non-application | 2. Commencement |
|-----------------------------------|-----------------|

NLR 3/99
as amended

1. The *Film and Video Industry Tax Credit Regulations* are amended by adding immediately after section 2 the following:

Non-application

2.1 These regulations do not apply to a film, television program or series or video that is registered as an eligible production under the *All-Spend Film and Video Production Tax Credit Regulations*.

Commencement

**2. These regulations are considered to have come into force on
April 7, 2022.**

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PART II

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Income Tax Act, 2000			
All-Spend Film and Video Production Tax Credit Regulations	NLR 31/23	New	Apr. 21/23 p. 171
Film and Video Industry Tax Credit Regulations (Amendment)	NLR 32/23	Amends NLR 3/99 S.2.1 Added	Apr. 21/23 p. 183

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