



**THE NEWFOUNDLAND
AND LABRADOR GAZETTE
EXTRAORDINARY**

Part II

PUBLISHED BY AUTHORITY

ST. JOHN'S, TUESDAY, DECEMBER 16, 2003

**NEWFOUNDLAND AND LABRADOR
REGULATION**

139/03



**NEWFOUNDLAND AND LABRADOR
REGULATION 139/03**

Labrador Border Zones Rebate Regulations, 2003 No.2
under the
Tobacco Tax Act

(Filed December 16, 2003)

Under the authority of section 45.2 of the *Tobacco Tax Act*, I make the following regulations.

Dated at St. John's, December 12, 2003.

Loyola Sullivan
Minister of Finance

REGULATIONS

Analysis

1. Short title
2. Rebate amount
3. Repeal

Short title

1. These regulations may be cited as the *Labrador Border Zones Rebate Regulations, 2003 No.2*.

Rebate amount

2. The rebate of tax in Labrador border zones established under section 9 of the *Tobacco Tax Act* shall be

- (a) for cigarettes, \$0.0675 per cigarette; and
- (b) for tobacco, \$0.0636 per gram.

Repeal

3. The *Labrador Border Zones Rebate Regulations, 2003*, Newfoundland and Labrador Regulation 67/03, are repealed.

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Title of Act and Subordinate Legislation made thereunder	CNLR or NL Reg.	Amendment	NL Gazette Date & Page No.
Tobacco Tax Act			
Labrador Border Zones Rebate Regulations, 2003, No. 2	NLR 139/03	R & S NLR 67/03	Extra. Dec 16/03 p. 3