



**THE NEWFOUNDLAND
AND LABRADOR GAZETTE
EXTRAORDINARY**

Part II

PUBLISHED BY AUTHORITY

ST. JOHN'S, FRIDAY, NOVEMBER 26, 2004

**NEWFOUNDLAND AND LABRADOR
REGULATION**

142/04



**NEWFOUNDLAND AND LABRADOR
REGULATION 142/04**

Home Heating Fuel Tax Credit Regulations (Amendment)
under the
Income Tax Act, 2000
(O.C. 2004-475)

(Filed November 26, 2004)

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, November 26, 2004.

Robert C. Thompson
Clerk of the Executive Council

REGULATIONS

Analysis

- | | |
|-----------------------------|---|
| 1. S.2 Amdt.
Definitions | 2. S.3 Amdt.
Home heating fuel overpay-
ment refund |
|-----------------------------|---|

NLR 14/01
as amended

1. (1) Subparagraph 2(c)(i) of the *Home Heating Fuel Tax Credit Regulations* is amended by deleting the numbers and word "2002 or 2003" and substituting the number "2004".

(2) Subparagraph 2(c)(ii) of the regulations is amended by deleting the words, comma and numbers "July, 2002 to July, 2003"

and substituting the words, commas and numbers "July, 2004 to March, 2005".

(3) Subparagraph 2(c)(iii) of the regulations is repealed and the following substituted:

(iii) an individual who has received or is eligible to receive social assistance under the *Social Assistance Act* for the period July, 2004 to March, 2005 and who is not an eligible individual or a spouse of an eligible individual referred to in subparagraph (i) or (ii);

2. (1) Subsection 3(1) of the regulations is repealed and the following substituted:

Home heating fuel
overpayment refund

3. (1) Where an eligible householder or his or her spouse has purchased home heating fuel as the primary source of fuel to heat his or her home during the period extending from July 1, 2004 until March 31, 2005 and applies to the department under subsection (2), that eligible householder is considered to have made an overpayment of tax in the amount of \$250 and the minister shall refund the amount of that overpayment to that householder.

(2) Subsection 3(2) of the regulations is amended by deleting the word, comma and numbers "September 30, 2003" and substituting the word, comma and numbers "April 30, 2005".

©Earl G. Tucker, Queen's Printer

Index

Title of Act and Subordinate Legislation made thereunder	CNLR or NL Reg.	Amendment	NL Gazette Date & Page No.
Income Tax Act, 2000			
Home Heating Fuel Tax Credit Regulations (Amdt)	NLR 142/04	NLR 14/01 Ss. 2 & 3 Amdt.	Extra. Nov 26/04 p. 3