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AND LABRADOR GAZETTE**  
**EXTRAORDINARY**

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**NEWFOUNDLAND AND LABRADOR  
REGULATIONS**

**NLR 100/15**

**NLR 101/15**





## NEWFOUNDLAND AND LABRADOR REGULATION 100/15

*Revenue Administration Regulations (Amendment)*  
under the  
*Revenue Administration Act*  
(O.C. 2015-262)

*(Filed November 3, 2015)*

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

Dated at St. John's, November 2, 2015.

Julia Mullaley  
Clerk of the Executive Council

### REGULATIONS

#### *Analysis*

- |  |                                       |
|--|---------------------------------------|
| 1. S.2 Amdt.<br>Interpretation         | 3. S.61 R&S<br>Processing allowance   |
| 2. S.60 Amdt.<br>Depreciation expenses | 4. S.61.1 Added<br>Operating expenses |
|  | 5. Commencement                       |

NLR 73/11  
as amended

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

(dd.1) "ore" means a mixture of ore minerals and gangue;

**2. (1) Subsection 60(1.1) of the regulations is repealed and the following substituted:**

(1.1) For the purpose of subsection (1), where an asset used in mining operations, processing or smelting is also used in other activities, the depreciation expense of that asset shall be reduced by the proportion that the asset is used in those other activities as compared to the total use of the asset during the year.

**(2) Section 60 of the regulations is amended by adding immediately after subsection (1.1) the following:**

(1.2) Where an asset referred to in subsection (1) is used to mine, process or smelt both ore originating inside and outside the province, the depreciation expense referred to in subsection (1) shall be reduced by the proportion that the asset is used by a taxpayer in processing or smelting ore from outside the province as compared to the total use of the asset during a year.

**3. Section 61 of the regulations is repealed and the following substituted:**

Processing  
allowance

**61.** (1) 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.

(2) For the purpose of subsection (1), where a processing asset or smelting asset referred to in that subsection is also used in other activities, the processing allowance referred to in subsection (1) shall be reduced by the proportion that the asset is used on those other activities as compared to the total use of the asset during the year.

(3) For the purpose of subsection (1) where a processing asset or smelting asset referred to in that subsection is used to process or smelt both ore originating inside and outside the province, the processing

allowance referred to in subsection (1) shall be reduced by the proportion that the asset is used by a taxpayer in processing or smelting ore from outside the province as compared to the total use of the asset during a year.

**4. The regulations are amended by adding immediately after section 61 the following:**

Operating expenses

**61.1** (1) In accordance with section 82 of the Act, expenses and outlays directly attributable to and reasonably incurred in mining operations and in processing and smelting shall be prorated in accordance with subsections (2) and (3).

(2) Where mining operations, processing or smelting activity by a taxpayer occurs in combination with other activities, the operating expenses referred to in subsection (1) and section 82 of the Act shall be reduced by the proportion of those other activities as compared to the total of all activities directly attributable to and reasonably incurred in mining operations, processing or smelting activity by a taxpayer in a year.

(3) Where mining operations, processing or smelting activity by a taxpayer relates to ore originating both inside and outside the province, the operating expenses referred to in subsection (1) and section 82 of the Act shall be reduced by the proportion that the taxpayer processes or smelts ore from outside the province as compared to the total ore processed or smelted in the province by a taxpayer during the year.

Commencement

**5. These regulations are considered to have come into force on February 19, 2014.**

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## NEWFOUNDLAND AND LABRADOR REGULATION 101/15

*Wild Life Regulations (Amendment)*  
under the  
*Wild Life Act*  
(O.C. 2015-261)

*(Filed November 3, 2015)*

Under the authority of section 7 of the *Wild Life Act*, the minister, with the approval of the Lieutenant-Governor in Council, makes the following regulations.

Dated at St. John's, November 2, 2015.

Dan Crummell  
Minister of Environment and Conservation

Julia Mullaey  
Clerk of the Executive Council

### REGULATIONS

#### *Analysis*

- |   |  |
|---|--|
| 1. S.2 Amdt.<br>Definitions                 | 5. S.45 Amdt.<br>Traffic in big game   |
| 2. S.8.1 R&S<br>Angler with a disability    | 6. S.65 Amdt.<br>Proof of sex          |
| 3. S.36.1 R&S<br>Training course required   | 7. S.69 Amdt.<br>Removal of game       |
| 4. S.36.2 Amdt.<br>Hunter with a disability | 8. S.70 Amdt.<br>Surrender of licences |

- |   |  |
|---|--|
| 9. S.97 Amdt.<br>Production of licences                 | 11. S.103 Amdt.<br>Exception                                     |
| 10. S.101 Amdt.<br>Alteration or transfer of<br>licence | 12. S.107 Amdt.<br>Firearms, ammunition,<br>permits and licences |
|   | 13. Commencement   |

CNLR 1156/96  
as amended

**1. (1) Section 2 of the *Wild Life Regulations* is amended by renumbering paragraph (a.1) as paragraph (a.2) and adding immediately before that paragraph the following:**

(a.1) "angler with a disability" means a person who holds a valid inland fishery licence, a river specific inland fishery licence or a valid family inland fishery licence and has a disability affecting angling activities;

**(2) Paragraphs 2(d.02) to (d.3) of the regulations are repealed and the following substituted:**

(d.2) "designated angler" means a person who holds a valid inland fishery licence, river specific inland fishery licence or a valid family inland fishery licence and is specified by an angler with a disability to angle and retain a species of fish that the angler with a disability is permitted by law to catch and retain, but does not include a person who is prohibited by the court from holding an inland fishery licence;

(d.3) "designated hunter" means a person who has completed a hunter training course or program recognized by the minister and is specified by a hunter with a disability to shoot and retrieve a big game animal of the kind and sex named on the licence of the hunter with a disability, but does not include a person who is prohibited by the court from possessing a firearm or holding a big game licence;

(d.4) "disability affecting angling activities" means a permanent impairment or other permanent medical condition which, in the opinion of a health care provider, restricts a person's ability to perform the activities of angling, including accessing a place from which to angle, retaining and releasing fish;

(d.5) "disability affecting hunting activities" means a permanent impairment or other permanent medical condition which, in



the opinion of a health care provider, restricts a person's ability to perform the activities of hunting, including shooting and retrieving a big game animal;

**(3) Section 2 of the regulations is amended by renumbering paragraph (i.1) as paragraph (i.2) and by adding immediately before that paragraph the following:**

(i.1) "health care provider" means a person licensed as a medical practitioner under the *Medical Act, 2011*, as a nurse practitioner under the *Registered Nurses Act, 2008* or as a practitioner under the *Optometry Act, 2012*;

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

(j.1) "hunter with a disability" means a person who holds a valid big game licence issued by the minister and has a disability affecting hunting activities;

**(5) Section 2 of the regulations is amended by renumbering paragraph (k.1) as paragraph (k.2) and by adding immediately before that paragraph the following:**

(k.1) "legally blind" means a permanent impairment or other permanent medical condition in which a person, in the opinion of a health care provider,

(i) has no better than 20/200 vision, that is, he or she, with the best possible correction can see less at 6 metres than a person with normal vision can see at 61 metres, or

(ii) has a maximum diameter of field of vision in both eyes of less than 20°;

**(6) Paragraphs 2(o.1) and (o.2) of the regulations are repealed.**

**(7) Section 2 of the regulations is amended by adding immediately after paragraph (p.1) the following:**

(p.2) "service animal" means a service animal as defined in the *Service Animal Act*;

**2. Section 8.1 of the regulations is repealed and the following substituted:**

Angler with a disability

**8.1** (1) An angler with a disability may specify one designated angler to angle and retain the species set out in the licence of the angler with a disability, in the area permitted and within the bag limits set by law.

(2) A designated angler shall

- (a) keep within 100 metres of the angler with a disability, except when in pursuit of a fish that has been hooked for the angler with a disability;
- (b) possess the licence and tags of the angler with a disability at all times while angling for that angler with a disability; and
- (c) immediately affix and lock a tag to a salmon caught for the angler with a disability in the manner described in subsection 6(3).

(3) Where a designated angler retains and tags a salmon, the angler with a disability shall immediately take possession of and retain the salmon.

**3. Section 36.1 of the regulations is repealed and the following substituted:**

Training course required

**36.1** (1) A person, including a person who has a disability affecting hunting activities,

- (a) who intends to hunt for the first time; or
- (b) who has not completed a hunter training course or program recognized by the minister,

shall, before becoming eligible for a big game licence draw, complete the Firearm Safety/Hunter Education Program, or a similar hunter training course or program in another jurisdiction that is recognized by the minister.

(2) Notwithstanding subsection (1), a person who is legally blind may be exempted from the standard testing in the Firearm

Safety/Hunter Education Program which requires vision to perform if he or she provides a certificate from a health care provider certifying that he or she is legally blind.

**4. Subsections 36.2(1) to (4) of the regulations are repealed and the following substituted:**

Hunter with a disability

**36.2** (1) The minister may, upon application from a person who has a disability affecting hunting activities, issue a big game licence under section 35.

- (2) A hunter with a disability
  - (a) who is legally blind shall; or
  - (b) who is not legally blind may

specify one designated hunter to shoot and retrieve the type and sex of big game animal named on the licence of the hunter with a disability.

- (3) A designated hunter shall
  - (a) keep the hunter with a disability within sight at all times; and
  - (b) possess the licence and tags of a hunter with a disability at all times while hunting for that hunter with a disability.

(4) Notwithstanding paragraph (3)(a), a designated hunter is not required to keep the hunter with a disability within sight when that designated hunter is in pursuit of an animal that he or she has injured.

**5. Subparagraph 45(1)(b)(i.1) of the regulations is repealed and the following substituted:**

- (i.1) a person who has been specified as a designated hunter by a hunter with a disability where the big game animal has been taken in accordance with these regulations,

**6. Subsection 65(2) of the regulations is repealed and the following substituted:**

(2) Subsection (1) includes a hunter with a disability notwithstanding the fact that a designated hunter has performed the actual killing of the moose or caribou.

**7. Subsection 69(6) of the regulations is repealed and the following substituted:**

(6) In this section, a person who has killed game includes a hunter with a disability who specifies a designated hunter under these regulations.

**8. Subsection 70(4) of the regulations is repealed and the following substituted:**

(4) In this section, a holder of a big game licence includes a hunter with a disability.

**9. Subsection 97(3) of the regulations is repealed and the following substituted:**

(3) Subsection (2) does not apply to a hunter with a disability who has specified a designated hunter to hunt for him or her under a valid big game licence.

**10. Subsection 101(4) of the regulations is repealed and the following substituted:**

(4) In this section, "transfer" does not include the possession of a licence of a hunter with a disability by a designated hunter as required by subsection 36.2(3).

**11. Paragraph 103(b) of the regulations is repealed and the following substituted:**

(b) to a hunter with a disability who requires the use of a service animal that is a dog,

**12. Subsection 107(4.1) of the regulations is repealed and the following substituted:**

(4.1) Notwithstanding subsection (4), a person who is legally blind shall not carry, transport, possess or use a firearm for the purpose of hunting.

Commencement

**13. These regulations come into force on April 1, 2016.**

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## Extraordinary Gazette Index

<b>Title of Act and Subordinate Legislation made thereunder</b>	<b>CNLR or NL Reg.</b>	<b>Amendment</b>	<b>XNL Gazette Date &amp; Page No.</b>
<b>Revenue Administration Act</b>			
Revenue Administration Regulations (Amdt)	NLR 100/15	Amends NLR 73/11 S.2 Amdt. S.60 Amdt. S.61 R&S S.61.1 Added	Nov 3/15 p. 3
<b>Wild Life Act</b>			
Wild Life Regulations (Amdt) (In force April 1, 2016)	NLR 101/15	Amends CNLR 1156/96 S.2 Amdt. S.8.1 R&S S.36.1 R&S S.36.2 Amdt. S.45 Amdt. S.65 Amdt. S.69 Amdt. S.70 Amdt. S.97 Amdt. S.101 Amdt. S.103 Amdt. S.107 Amdt.	Nov 3/15 p. 7