



THE NEWFOUNDLAND AND LABRADOR GAZETTE

PART I

PUBLISHED BY AUTHORITY

Vol. 79

ST. JOHN'S, FRIDAY, JULY 16, 2004

No. 29

ANIMAL PROTECTION ACT

APPOINTMENTS

Pursuant to the authority vested in me by Section 13 of the *Animal Protection Act*, R.S.N.L. 1990, c. A-10, I hereby revoke all other previous appointments and appoint the following agents of the SPCA as special constables for the purposes of this Act:

Carol Baird
29 Grenfell Heights
Grand Falls-Windsor, NL

Paul K. Bendell
45 MacDonald Drive
P.O. Box 807, Station C
Happy Valley-Goose Bay, NL

Sheena Best
P.O. Box 818
Clareville, NL

Anne Marie Brown
P.O. Box 170
Lethbridge, NL

Susan Deir
Site 3, Box 34, RR#1
Roaches Line, NL

Beverley Dyke
P.O. Box 1373
Bonavista, NL

Earl Ferguson
R.R. # 1, Box 200
Queen's Cove, NL

Alfreda Grandy
P.O. Box 64
Burin Bay Arm, NL

Evelyn Hancock
Corner Brook, NL

Lee Hill
12 Riverview Drive
P.O. Box 1171, Station B
Happy Valley-Goose Bay, NL

Kathleen Hodgkinson
46 Cornwall Avenue
St. John's, NL

Wayne Holloway
P.O. Box 170
Lethbridge, NL

Ruth Ivany
P.O. Box 65
15 Palmer's Lane
Shoal Harbour, NL

Michelle Keats
7 – 17th Avenue
Grand Falls-Windsor, NL

Scott Keats
7 – 17th Avenue
Grand Falls, Windsor, NL

Anne Kellett
39 Fox Avenue
St. John's, NL

Jean Mercer
20 Bishop Street
Grand Falls-Windsor, NL

Deborah Powers
15 Empire Avenue
St. John's, NL

Sam Prince
P.O. Box 1486
Bonavista, NL

Elizabeth G. Suley
120 Memorial Drive
Gander, NL

Monica Surina
14 Ottawa Avenue
P.O. Box 446, Station C
Happy Valley-Goose Bay, NL

In addition, and by the same authority, I appoint the following staff veterinarians as special constables for the purposes of this Act:

Dr. Tim Davis,
St. John's, NL

Dr. Beverly Dawe,
Pynn's Brook, NL

Dr. Ron Dunphy
St. John's, NL
Dr. Robert Hudson,
Clareville, NL

Dr. Victoria O'Leary,
Pynn's Brook, NL

Dr. Andrew Peacock,
Carbonear, NL

Dr. Ron Taylor,
St. John's, NL

Dr. Douglas Tweedie,
Gander, NL

Dr. Hugh Whitney,
St. John's, NL

This appointment list replaces all those previously published.

Dated at St. John's, Newfoundland and Labrador this 30th day of June, 2004

HONOURABLE EDWARD J. BYRNE
Minister of Natural Resources

July 16

URBAN AND RURAL PLANNING ACT

NOTICE OF REGISTRATION TOWN OF TORBAY DEVELOPMENT REGULATIONS AMENDMENT NO. 12, 2004

Take notice that the Town of Torbay Development Regulations Amendment No. 12, 2004, adopted on the 5th day of July, 2004, has been registered by the Minister of Municipal and Provincial Affairs.

In general terms, the purpose of Development Regulations Amendment No. 12, 2004 is add General Industry as a discretionary use within the Commercial General Land Use Zone and add conditions relating to screening and outside storage to the Commercial General Land Use Zone.

The Town of Torbay Development Regulation No. 12, 2004 comes 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 Town of Torbay Development Regulation Amendment No. 12, 2004 may do so at the Torbay Town Office during normal working hours.

TOWN OF TORBAY
Town Clerk

P. O. # 1393
July 16

NOTICE OF REGISTRATION TOWN OF CLAREVILLE MUNICIPAL PLAN AMENDMENT NO. 4, 2004 AND DEVELOPMENT REGULATIONS AMENDMENT No. 7, 2004

TAKE NOTICE that the Town of Clareville Municipal Plan Amendment No. 4, 2004 and Development Regulations Amendment Number 7, 2004, adopted on the 20th day of May, 2004 and approved the 15th day of June, 2004, have been registered by the Minister of Municipal and Provincial Affairs.

In general terms, the purposes of Municipal Plan Amendment Number 4, 2004 are to

- (a) accommodate residential development in the vicinity of Thistle Place off Harbour Drive; and on Hunt's Lane- also off Harbour Drive.
- (b) allow residential development immediately adjacent a commercial-industrial area and across from the Elizabeth Swan Memorial Park on Tilley's Road; and,
- (c) allow tourist cabins as a discretionary use in the Residential designation.

In general terms, the purpose of Development Regulations Amendment Number 7, 2004 is to implement the Municipal Plan Amendment No. 4, 2004.

The Clareville Municipal Plan Amendment No. 4, 2004 and Development Regulations Amendment No. 7, 2004 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 Clarenville Municipal Plan Amendment No. 4, 2004 and Development Regulations Amendment No. 7, 2004 may do so at the Town Office, Clarenville during normal working hours.

TOWN OF CLARENVILLE
Town Clerk

July 16

TRUSTEE ACT
ESTATE NOTICE

IN THE MATTER OF the Estate of Olive MacWhirter, late of the City of Corner Brook, in the Province of Newfoundland and Labrador, Seamstress, deceased.

All persons claiming to be creditors of or who have any claims or demands upon or affecting the Estate of Olive MacWhirter, late of the City of Corner Brook, 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 executor of the said deceased on or before the 10th day of August, 2004, after which date the said Executor will proceed to distribute the said Estate having regard only to the claims of which he then shall have notice.

Dated at Corner Brook, Newfoundland and Labrador, this 8th day of July, 2004.

BROTHERS & BURDEN
Solicitors for the Executrix
PER: Lorilee A. Sharpe

ADDRESS FOR SERVICE
89 West Valley Road
Corner Brook, NL
A2H 2X4

July 16

ESTATE NOTICE

IN THE MATTER OF the Estate of Ray Maxine Coultas, late of St. John's, in the Province of Newfoundland and Labrador, Gentlewoman, Deceased.

All persons claiming to be creditors of or who have any claims or demands upon or affecting the Estate of the above named Ray Maxine Coultas, Deceased, are hereby requested to send particulars of same, in writing, duly attested, to the undersigned Solicitors for the Executor of the Estate of the said Ray Maxine Coultas, on or before the 10th day of August, 2004, after which date the Executor will proceed to distribute the said Estate, having regard only to the claims of which he then shall have had notice.

Dated at St. John's, aforesaid, this 6th day of July, 2004.

GRAHAM WELLS LAW FIRM
Solicitors for the Executor
PER: Graham A. Wells, LL.B.

ADDRESS FOR SERVICE
P. O. Box 26111
211 LeMarchant Road
St. John's, NL
A1C 5T9

July 16

LANDS ACT
NOTICE OF INTENT

LANDS ACT, Chapter 36, S.N. 1991

Notice is hereby given that Dollard Investments Limited of St. John's, intends to apply to the Department of Environment and Conservation, two months from the publication of this Notice, to acquire title, pursuant to Section 7(2)(e) of the said Act, to that piece of Crown Land situated within fifteen (15) metres of the waters of St. Chad's Harbour in the Electoral District of Terra Nova for the purpose of construction of a boat house and being more particularly described as follows:

*Bounded on the North by Crown Grant, Volume 157,
Folio 74, now owned by Dollard Investments
for a distance of 15 m;
Bounded on the East by St. Chad's Harbour
for a distance of 15 m;
Bounded on the South by St. Chad's Harbour
for a distance of 10 m;
Bounded on the West by Crown Grant, Volume 157,
Folio 74, now owned by Dollard Investments
for a distance of 10 m;
and containing an area of
approximately 150 square metres.*

Any person wishing to object to the application must file the objection, in writing, within one month from the publication of this notice, with reasons for it, to the Minister of Environment and Conservation, c/o the nearest Regional Lands Office.

For further information regarding the proposed application, please contact Barry Hoyles, Telephone (709) 579-6670.

July 16

NOTICE OF INTENT

LANDS ACT, Chapter 36, S.N. 1991

Notice is hereby given that Archibald Rumbolt of Mary's Harbour, intends to apply to the Department of Environment and Conservation, two months from the publication of this Notice, to acquire title, pursuant to Section 7(2)(e) of the said Act, to that piece of Crown Land situated within fifteen (15) metres of the waters of Mary's Harbour in the Electoral District of Cartwright-L'Anse au Clair for the purpose of a personal wharf, and being more particularly described as follows:

*Bounded on the North by Road
for a distance of 8 feet;
Bounded on the East by Water
for a distance of 60 feet;*

*Bounded on the South by Water
for a distance of 60 feet;
Bounded on the West by Water
for a distance of 60 feet;
and containing an area of
approximately 480 square feet.*

Any person wishing to object to the application must file the objection, in writing, within one month from the publication of this notice, with reasons for it, to the Minister of Environment and Conservation, c/o Labrador Regional Lands Office, P. O. Box 3014, Postal Station B, 13 Churchill Street, Happy Valley-Goose Bay, Newfoundland and Labrador, A0P 1E0

For further information regarding the proposed application, please contact Arch Rumbolt, Telephone (709) 921 6276.

July 16

CHANGE OF NAME ACT

.....
C-8 RSN 1990
.....

NOTICE OF APPLICATION FOR CHANGE OF NAME

NOTICE is hereby given that an application will be made to the Minister of Government Services for a change of name, pursuant to the provisions of the *Change of Name Act*, by me:-

HOLLY SUE HANNAFORD

of 47 Imogene Crescent, Paradise, in the Province of Newfoundland and Labrador, as follows:

To change my name from

HOLLY SUE HANNAFORD
to
HOLLY SUE ANTHONY

DATED this 14th day of June, 2004.

HOLLY HANNAFORD
(Signature of Applicant)

July 16

NOTICE OF APPLICATION FOR CHANGE OF NAME

NOTICE is hereby given that an application will be made to the Minister of Government Services for a change of name, pursuant to the provisions of the *Change of Name Act*, by me:-

JOY OLDFORD

of 6 Spurrell's Lane, Badger's Quay, A0G 1B0, in the Province of Newfoundland and Labrador, as follows:

To change my minor unmarried child's name from

KAYLA CHRISTINE SPURRELL
to
KAYLA CHRISTINE OLDFORD

DATED this 6th day of July, 2004.

JOY OLDFORD
(Signature of Applicant)

July 16

NOTICE OF APPLICATION FOR CHANGE OF NAME

NOTICE is hereby given that an application will be made to the Minister of Government Services for a change of name, pursuant to the provisions of the *Change of Name Act*, by me:-

BENJAMIN THOMAS BENOIT

of 7 Brookside Drive, P. O. Box 612, Stephenville Crossing, A0N 2C0, in the Province of Newfoundland and Labrador, as follows:

To change my name from

BENJAMIN THOMAS BENOIT
to
BENJAMIN THOMAS BENNETT

DATED this 25th day of June, 2004.

BENJAMIN THOMAS BENOIT
(Signature of Applicant)

July 16

NOTICE OF APPLICATION FOR CHANGE OF NAME

NOTICE is hereby given that an application will be made to the Minister of Government Services for a change of name, pursuant to the provisions of the *Change of Name Act*, by me:-

MICHELLE ELIZABETH FEWER-RIDEOUT

of 60 Rideout's Road, C.B.S. A1X 7B2, in the Province of Newfoundland and Labrador, as follows:

To change my minor unmarried child's name from

EMILY JANE FEWER
to
EMILY JANE RIDEOUT

DATED this 5th day of July, 2004.

MICHELLE FEWER-RIDEOUT
(Signature of Applicant)

July 16

**NOTICE OF APPLICATION
FOR CHANGE OF NAME**

NOTICE is hereby given that an application will be made to the Minister of Government Services for a change of name, pursuant to the provisions of the *Change of Name Act*, by me:-

TRACY PIKE

of 11A Druken Crescent, Shea Heights, A0A 1J0, in the Province of Newfoundland and Labrador, as follows:

To change my minor unmarried children's name from

DOUGLAS JAMES FRANCIS PARSONS
to
DOUGLAS JAMES FRANCIS PIKE

DAVID EDWARD PARSONS
to
DAVID EDWARD PIKE

DATED this 5th day of July, 2004.

TRACY PIKE
(Signature of Applicant)

July 16

**NOTICE OF APPLICATION
FOR CHANGE OF NAME**

NOTICE is hereby given that an application will be made to the Minister of Government Services for a change of name, pursuant to the provisions of the *Change of Name Act*, by me:-

ANGELA CHRISTINE PHILLIPS

of P. O. Box 1562, Bonavista, A0C 1B0, in the Province of Newfoundland and Labrador, as follows:

To change my minor unmarried child's name from

KYLE JACOB BUTT
to
KYLE JACOB PHILLIPS

DATED this 22nd day of June, 2004.

ANGELA PHILLIPS
(Signature of Applicant)

July 16

**NOTICE OF APPLICATION
FOR CHANGE OF NAME**

NOTICE is hereby given that an application will be made to the Minister of Government Services for a change of name, pursuant to the provisions of the *Change of Name Act*, by me:-

DONNA MARIE CRANE

of 22 Barracks Road, P. O. Box 1018, Bay Roberts, A0A 1G0, in the Province of Newfoundland and Labrador, as follows:

To change my minor unmarried child's name from

BRANDON JOSEPH MURPHY
to
BRANDON JOSEPH CRANE

DATED this 7th day of July, 2004.

DONNA CRANE
(Signature of Applicant)

July 16

**NOTICE OF APPLICATION
FOR CHANGE OF NAME**

NOTICE is hereby given that an application will be made to the Minister of Government Services for a change of name, pursuant to the provisions of the *Change of Name Act*, by me:-

SHARON MARIE FLEET

of 58 Wilson Crescent, Mount Pearl, A1N 4W3, in the Province of Newfoundland and Labrador, as follows:

To change my minor unmarried child's name from

RHONDA BARBARA LORRAINE COADY
to
RHONDA BARBARA LORRAINE COADY-FLEET

DATED this 5th day of July, 2004.

SHARON FLEET
(Signature of Applicant)

July 16

**NOTICE OF APPLICATION
FOR CHANGE OF NAME**

NOTICE is hereby given that an application will be made to the Minister of Government Services for a change of name, pursuant to the provisions of the *Change of Name Act*, by me:-

WANDA ADELAIDE DICKER

of P. O. Box 8, Natuashish, A0P 1A0, in the Province of Newfoundland and Labrador, as follows:

To change my minor unmarried child's name from

VICTOR JAMES DICKER
to
VICTOR JAMES GEAR

DATED this 8th day of June, 2004.

WANDA DICKER
(Signature of Applicant)

July 16

**NOTICE OF APPLICATION
FOR CHANGE OF NAME**

NOTICE is hereby given that an application will be made to the Minister of Government Services for a change of name, pursuant to the provisions of the *Change of Name Act*, by me:-

AMANDA GERALDINE JANES

of 28 Legion Road, Portugal Cove-St. Philip's, in the Province of Newfoundland and Labrador, as follows:

To change my minor unmarried child's name from

GRACIE PAIGE JANES-TUCKER
to
GRACIE PAIGE JANES

DATED this 29th day of June, 2004.

AMANDA JANES
(Signature of Applicant)

July 16

**NOTICE OF APPLICATION
FOR CHANGE OF NAME**

NOTICE is hereby given that an application will be made to the Minister of Government Services for a change of name, pursuant to the provisions of the *Change of Name Act*, by me:-

NANCY LOUISE MCCARTHY

of 93 East Valley Road, Corner Brook, NL A2H 2L4, in the Province of Newfoundland and Labrador, as follows:

To change my minor unmarried child's name from

ABIGAIL JESSICA MCCARTHY
to
ABIGAIL JESSICA BUGDEN

DATED this 9th day of July, 2004.

NANCY MCCARTHY
(Signature of Applicant)

July 16

**NOTICE OF APPLICATION
FOR CHANGE OF NAME**

NOTICE is hereby given that an application will be made to the Minister of Government Services for a change of name, pursuant to the provisions of the *Change of Name Act*, by me:-

REBECCA RACHEL NOSEWORTHY

of 73 Maple Street, Badger, A0H 1A0, in the Province of Newfoundland and Labrador, as follows:

To change my name from

REBECCA RACHEL NOSEWORTHY
to
REBECCA RACHEL VALLIERES

DATED this 9th day of July, 2004.

REBECCA NOSEWORTHY
(Signature of Applicant)

July 16

Legal Name Changes
Processed During the Period
MAY, 2004

Under the authority vested in me by The Change of Name Act, Chapter C-8 of The Revised Statutes of Newfoundland, 1990, I hereby certify that the following names have been changed.

<u>Former Name</u>	<u>Present Name</u>	<u>Address</u>	<u>District</u>
Sparkes, Joanne Elizabeth	Cullen, Joanne Elizabeth	Conception Harbour	Harbour Main-Whitbourne
Bemister, Devin Draper	Mills, Devin Draper	St. John's	Signal Hill-Quidi Vidi
Kiarloft, Mikela Rosa-Anne Eileen	Blundon, Mikela Rosa-Anne Eileen	Mount Pearl	Mount Pearl
White, Meaghan Nichole	Dawe, Meaghan Nichole	Conception Bay South	Conception Bay South
White, Amy Violet	Dawe, Amy Violet	Conception Bay South	Conception Bay South
Keefe (Gear), Beatrice Lucy	Keefe (Gear), Beatrice Lucy	St. Anthony	Stratis and White Bay
Butt, David Bradley	Roberts, David Bradley	Paradise	Topsail
Leonard, Colton Nicholas Raymond	Warford, Colton Nicholas Raymond	Deer Lake	Humber Valley
Oliver, Jason	Delaney, Jason	Gull Island	Trinity-Bay de Verde
Brown, Marlene Suzanna	Wiseman, Marlene Suzanne	Gambo	Terra Nova
Boudreau, Morgan Tyler Philip	Wiseman, Morgan Tyler Philip	Gambo	Terra Nova
Boudreau, Johnathan Harold Lester	Wiseman, Jonathan Watson	Gambo	Terra Nova

Dated this 5th day of July, 2004

Brenda Andrews

Brenda Andrews
Registrar, Vital Statistics Division
Department of Government Services & Lands

Legal Name Changes
Processed During the Period
JUNE, 2004

Under the authority vested in me by The Change of Name Act, Chapter C-8 of The Revised Statutes of Newfoundland, 1990, I hereby certify that the following names have been changed.

Former Name	Present Name	Address	District
Bungay, Hunter James Mackenzie	Smith, Hunter James Mackenzie	Musgrave Harbour	Bonavista North
Ford, Justin Peter	Harty, Justin Peter Ford	Bonavista Bay	Bonavista South
Gullage, Bethany Margaret Kelley	Butt, Bethany Margaret Kelley	Corner Brook	Humber East
Dunne, Larissa Leslie	Batterton, Larissa Leslie	St. John's	Cape St. Francis
Johnston, Joshua Charles	Keys, Joshua Charles	Happy Valley-Goose Bay	Lake Melville
Young, Zayne John	Rose, Zayne John	St. John's	St. John's North
Goodman, Leila Joanne	Beaudoin, Leila Joanne	Port Saunders	St. Barbe
Kor, Alawil Joseph	Mayoung, Alowel Maniel Mayoung Kour	St. John's	Signal Hill-Quidi Vidi
Kor, Akwat Joseph	Mayoung, Akwat Maniel Mayoung Kour	St. John's	Signal Hill-Quidi Vidi
Kor, Moyoung Joseph	Mayoung, Mayoung Maniel Mayoung Kour	St. John's	Signal Hill-Quidi Vidi
Kor, Joseph Menail Meyong	Mayoung, Maniel Mayoung Kour Gaiel	St. John's	Signal Hill-Quidi Vidi
Anderson, Jasmine Sophie	Walsh, Jasmine Sophie	St. John's	Signal Hill-Quidi Vidi
Anthony, Alexandra Rita	Upshall, Alexandra Rita	Mount Pearl	Mount Pearl
Parrott, Stephanie Karen	Stone, Stephanie Karen	St. John's	Killbride
Pike, Hayden Andrew	Nicholl, Hayden Andrew	St. John's	St. John's West
Pike-Nicholl, Elysia Dawen	Nicholl, Elysia Dawn	St. John's	St. John's West
Soper, Taylor Ray	Peddle, Taylor Ray	Corner Brook	Humber West
Whitten, Stephanie Nicole	Skeffington, Stephanie Nicole	Torbay	Cape St. Francis
Yetman, Sarah Elizabeth	Grant-Yetman, Sarah Elizabeth	St. John's	St. John's North
Guenette, Nicholas Richard James	Connolly, Nicholas Richard James	Mount Pearl	Mount Pearl

Brenda Andrews

Brenda Andrews
Registrar, Vital Statistics Division
Department of Government Services & Lands

Dated this 5th day of July, 2004



THE NEWFOUNDLAND AND LABRADOR GAZETTE

PART II

SUBORDINATE LEGISLATION FILED UNDER THE STATUTES AND SUBORDINATE LEGISLATION ACT

Vol. 79

ST. JOHN'S, FRIDAY, JULY 16, 2004

No. 29

NEWFOUNDLAND AND LABRADOR REGULATIONS

NLR 70/04
NLR 71/04
NLR 72/04
NLR 73/04



NEWFOUNDLAND AND LABRADOR REGULATION 70/04

Gasoline Tax Regulations (Amendment)
under the
Gasoline Tax Act
(O.C. 2004-281)

(Filed July 9, 2004)

Under the authority of section 48 of the *Gasoline Tax Act*, the Lieutenant-Governor in Council makes the following regulations.

Dated at St. John's, July 6, 2004.

Tim Murphy
Deputy Clerk of the Executive Council

REGULATIONS

Analysis

- | | |
|------------------------------------|--|
| 1. S.2 Amdt.
Definitions | 3. S.28 R&S
Duty of collector using dye |
| 2. S.24.1 Added
Approval of dye | |

CNLR 1120/96
as amended

1. Paragraph 2(c) of the *Gasoline Tax Regulations* is repealed and the following substituted:

(c) "dye" means dye approved by the minister for the purpose of these regulations;

2. The regulations are amended by adding immediately after section 24 the following:

Approval of dye

24.1 The minister may approve dye for the purposes of sections 25 to 27.

3. Section 28 of the regulations is repealed and the following substituted:

Duty of collector
using dye

28. (1) The costs of procuring dye shall be borne by the collector.

(2) A collector, his or her agent or employee shall

(a) be responsible for the procurement, storage and distribution of dye;

(b) ensure that dye in his or her possession which is used to colour tax-exempt gasoline is kept in a sealed container in a secure place and that it is used for no purpose other than the purpose of colouring tax-exempt gasoline in the manner prescribed by section 25; and

(c) keep a record of dye purchased, used, lost by spillage or other cause, or otherwise disposed of, and shall make the records available for inspection by the minister on request.

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NEWFOUNDLAND AND LABRADOR REGULATION 71/04

Direct Equity Tax Credit Regulations (Amendment)
under the
Income Tax Act, 2000
(O.C. 2004-266)

(Filed July 9, 2004)

Under the authority of subsection 46(5) of the *Income Tax Act, 2000*, the Lieutenant-Governor in Council makes the following regulations.

Dated at St. John's, June 28, 2004

Robert C. Thompson
Clerk of the Executive Council

REGULATIONS

Analysis

- | | |
|---|---|
| 1. S.2 Amdt.
Definitions | 6. S.9 Amdt.
Application for tax credit receipt |
| 2. S.5 Amdt.
Revocation of certificate of registration | 7. S.11 R&S
Recovery where no entitlement |
| 3. S.6 Amdt.
Qualifying business activities | 8. S.12 R&S
12. Redemption of share |
| 4. S.7 Amdt.
Constraints on shares | 12.1 Transfer of credit on winding-up or amalgamation |
| 5. S.8 Amdt.
Prohibited use of funds | 9. S.13 R&S
Non refundable tax credit |
| | 10. Commencement |

NLR 26/01

1. (1) Section 2 of the *Direct Equity Tax Credit Regulations* is amended by adding immediately after paragraph (b) the following:

(b.1) "arm's length" means arm's length as defined in section 251 of the *Income Tax Act* (Canada);

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

(d.1) "corporate investor" means an arm's length corporation;

(3) Subparagraph 2(e)(v) of the regulations is repealed and the following substituted:

(v) has less than \$20,000,000 in assets, including assets of associated corporations,

(4) Paragraph 2(f) of the regulations is repealed and the following substituted:

(f) "eligible investor" means

(i) an individual investor, or

(ii) a corporate investor,

that invests in eligible shares of an eligible business;

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

(g.1) "individual investor" means an individual 19 years of age or older;

(6) Paragraph 2(i) of the regulations is repealed and the following substituted:

(i) "replacement share" means a share purchased as a replacement for another share of an eligible business that

(i) an individual investor may have disposed of after March 22, 2000, or

- (ii) a corporate investor may have disposed of after March 27, 2003,

and before the issue of the eligible shares in that business;

(7) Paragraphs 2(n) and (o) of the regulations are repealed and the following substituted:

- (n) "tax credit receipt" means a tax credit receipt issued by the minister under section 9; and
- (o) "tax otherwise payable" means the amount that would, except for these regulations and the deduction allowed under section 40.1 of the Act, be the tax otherwise payable under the Act.

2. (1) Subsection 5(1) of the regulations is amended

- (a) by adding the word "or" immediately after paragraph (b);
- (b) by striking out the word "or" and the semicolon at the end of paragraph (c) and substituting a period; and
- (c) by repealing paragraph (d).

(2) Subsection 5(2) of the regulations is repealed and the following substituted:

(2) Where the minister revokes a certificate of registration after a specified issue has occurred with respect to an eligible business

- (a) where tax credit receipts have been issued, the eligible business is liable for and shall immediately pay to the minister an amount equal to the aggregate of the amounts of the tax credit receipts issued for that eligible business; and
- (b) where tax credit receipts have not been issued, the minister shall not issue tax credit receipts with respect to that eligible business.

(3) Subsection 5(3) of the regulations is repealed and the following substituted:

(3) An eligible business that does not utilise all of the capital raised from the specified issue for qualifying business activities within 2 years from the date upon which the certificate of registration is issued shall immediately pay to the minister an amount of money equal to

$$A \times B/C$$

where "A" equals the amount of all tax credits for which tax credit receipts have been issued for the specified issue, "B" equals the capital not utilised for qualifying business activities and "C" equals the total capital raised from the specified issue.

3. (1) Subsection 6(1) of the regulations is amended by striking out the word "and" at the end of paragraph (i) and substituting the word "or".

(2) Subsection 6(2) of the regulations is amended by striking out the word "and" at the end of paragraph (h) and substituting the word "or".

4. (1) Subsection 7(2) of the regulations is amended by striking out the words "tax credit certificate" and substituting the words "tax credit receipt".

(2) Subsection 7(3) of the regulations is repealed.

5. Section 8 of the regulations is amended by striking out the word "and" at the end of paragraph (f) and substituting the word "or".

6. (1) Subsection 9(1) of the regulations is amended by striking out the words "tax credit certificate" and substituting the words "tax credit receipt".

(2) Subsection 9(2) of the regulations is amended by striking out the words "tax credit certificate" and substituting the words "tax credit receipt".

(3) Subsection 9(4) of the regulations is amended by striking out the words "tax credit certificate" where they twice occur and substituting the words "tax credit receipt".

(4) Subsection 9(5) of the regulations is amended by striking out the words "tax credit certificate" wherever they occur and substituting the words "tax credit receipt".

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

Recovery where no entitlement

11. Where an eligible investor receives, directly or indirectly, the benefit of all or a part of a tax credit that the eligible investor is not entitled to, the eligible investor shall pay the amount of the benefit to the minister.

8. Section 12 of the regulations is repealed and the following substituted:

Redemption of share

12. An eligible business that redeems an eligible share for which a tax credit has been allowed within 5 years after the date of issue of that share, shall pay to the minister a penalty in an amount equal to the tax credit allowed with respect to the share plus interest at the rate prescribed under the federal Act.

Transfer of credit on winding-up or amalgamation

12.1 (1) Where a corporate investor is wound-up into its parent corporation, or amalgamated,

(a) the shares of the corporate investor are considered not to have been disposed of; and

(b) an unused tax credit is considered to have been acquired by the parent, or amalgamated, corporation.

(2) For the purpose of subsection 13(4), the acquisition by the parent, or amalgamated, corporation is considered to have occurred in the taxation year in which the tax credit was originally issued to the corporate investor.

(3) Where a corporate investor amalgamates with an eligible business from whom it acquired eligible shares of the corporate investor, the eligible shares are considered to have been redeemed.

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

Non refundable tax
credit

13. (1) Where, for a taxation year, an eligible investor has been issued a tax credit receipt, there shall be deducted from the tax otherwise payable by the eligible investor under the Act for that taxation year, the lesser of

- (a) the tax otherwise payable;
- (b) the amount specified in a tax credit receipt or receipts issued during the year and amounts carried forward or back from another year in accordance with subsection (4); or
- (c) \$50,000.

(2) An eligible investor who is entitled to a deduction under this section shall file, with the eligible investor's annual return for a taxation year in which a deduction is claimed under this section, a copy of the tax credit receipt to which the deduction relates.

(3) A deduction made under this section may be made with respect to eligible shares acquired and paid for by an eligible investor in the taxation year for which the deduction is claimed or where the eligible shares are acquired not more than 60 days after the taxation year for which the deduction is claimed.

(4) Where an eligible investor has been issued a tax credit receipt under these regulations and the amount specified in the tax credit receipt or receipts issued during the year exceeds the lesser of

- (a) the tax otherwise payable; and
- (b) \$50,000,

the eligible investor may carry forward any unused balance to any of 7 subsequent tax years or carry back the amount to any of 3 preceding tax years, provided that

- (c) in the case of an individual investor, it is not carried back to a taxation year that precedes the year 2000; and
- (d) in the case of a corporate investor, it is not carried back to a taxation year that ended before April 1, 2004.

Commencement

10. These regulations, with the exception of subsection 13(4) of the *Direct Equity Tax Regulations* contained in section 9 of these regulations, are considered to have come into force on April 1, 2004.

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NEWFOUNDLAND AND LABRADOR REGULATION 72/04

Film and Video Industry Tax Credit Regulations (Amendment)
under the
Income Tax Act, 2000
(O.C. 2004-269)

(Filed July 9, 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, June 28, 2004.

Robert C. Thompson
Clerk of the Executive Council

REGULATION

Analysis

1. S.7(2) R&S
Tax credit

NLR 3/99
as amended

1. Subsection 7(2) of the *Film and Video Industry Tax Credit Regulations* is repealed and the following substituted:

(2) A tax credit applies with respect to eligible salaries incurred after these regulations come into force and before January 1, 2005.

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NEWFOUNDLAND AND LABRADOR REGULATION 73/04

School Tax Winding Up Regulations (Amendment)
under the
School Tax Authorities Winding Up Act
(O.C. 2004-268)

(Filed July 9, 2004)

Under the authority of section 8 of the *School Tax Authorities Winding Up Act*, the Lieutenant-Governor in Council makes the following regulations.

Dated at St. John's, June 28, 2004.

Robert C. Thompson
Clerk of the Executive Council

REGULATIONS

Analysis

- | | |
|---------------------|-----------------|
| 1. S.3 R&S | 2. Commencement |
| Interest on sum due | |

CNLR 1130/96

1. Section 3 of the *School Tax Winding Up Regulations* is repealed and the following substituted:

Interest on sum due

3. Interest shall be levied upon a sum due to be paid under the Act at the rate of 1.2% compounded per month, or part of a month, from November 1, 1992 to the date of payment.

Commencement

2. These regulations are considered to have come into force on November 1, 1992.

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Index

PART I

Animal Protection Act– Notice	389
Change of Name Act – Notices	392
Lands Act – Notices	391
Trustee Act – Notices	391
Urban and Rural Planning – Notices	390

PART II

CONTINUING INDEX OF SUBORDIANTE LEGISLATION

Title of Act and Subordinate Legislation made thereunder	CNLR or NL Reg.	Amendment	NL Gazette Date & Page No.
Gasoline Tax Act			
Gasoline Tax Regulations (Amdt.)	NLR 70/04	CNLR 1120/96 S. 2 Amdt. S.24.1 Added S.28 R & S	July 16/04, p. 323
Income Tax Act, 2000			
Direct Equity Tax Credit Regulations (Amdt.)	NLR 71/04	NLR 26/01 Ss. 2, 5, 6, 7, 8 & 9 Amdt. S. 11 R & S S. 12 R & S S. 12.1 Added S. 13 R & S	July 16/04, p. 325
Film and Video Tax Credit Regulations (Amdt.)	NLR 72/04	NLR 3/99 S.7 Amdt.	July 16/04, p. 333
School Tax Winding Up Act			
School Tax Winding Up Regulations (Amdt.)	NLR 73/04	CNLR 1130/96 S.3 R & S	July 16/04, p. 335

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