



# THE NEWFOUNDLAND AND LABRADOR GAZETTE

## PART I

PUBLISHED BY AUTHORITY

Vol. 82

ST. JOHN'S, FRIDAY, AUGUST 3, 2007

No. 31

### URBAN AND RURAL PLANNING ACT

TOWN OF STEPHENVILLE  
Carolyn Lidstone, Town Clerk

#### NOTICE OF REGISTRATION TOWN OF STEPHENVILLE DEVELOPMENT REGULATIONS AMENDMENT NO. 8, 2007

Aug 3

#### NOTICE OF REGISTRATION TOWN OF STEPHENVILLE MUNICIPAL PLAN AMENDMENT NO. 4, 2007 AND DEVELOPMENT REGULATIONS AMENDMENT NO. 9, 2007

Take notice that the Town of Stephenville Development Regulations Amendment No. 8, 2007 as adopted on the 23rd day of May 2007 has been registered by the Minister of Municipal Affairs.

In general terms the purpose of Development Regulations Amendment No. 8, 2007 is to add the Residential Special Zone to Schedule C of the Development Regulations.

The Development Regulations Amendment No. 8, 2007 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 Stephenville Development Regulations Amendment No. 8, 2007 may do so at the Stephenville Town Office during normal working hours.

Take notice that the Town Stephenville Municipal Plan Amendment No. 4, 2007 and Development Regulations Amendment No. 9, 2007, adopted on the 30<sup>th</sup> day of May, 2007 (as amended) and approved on the 21<sup>st</sup> day of June, 2007, has been registered by the Minister of Municipal Affairs.

In general terms, the purpose of Municipal Plan Amendment No. 4, 2007, is to place 20 Ocean Drive in the Community Services designation to allow for the commercial expansion of a property that partially lies within the Community Services designation along West Street.

In general, the purpose of Development Regulations Amendment No. 9, 2007, is to comply with Amendment No. 4, 2007 to the Stephenville Municipal Plan. Furthermore, 84 West Street, which currently lies in the Community Services designation of Future Land Use Map 1, is rezoned to Commercial General in order to allow for the commercial development of this property.

The Stephenville Municipal Plan Amendment No. 4, 2007 and Development Regulations Amendment No. 9, 2007 come into effect on the day that this notice is published in *The Newfoundland and Labrador Gazette*. Anyone who wished to inspect a copy of the Stephenville Municipal Amendment No. 4, 2007 and Development Regulations Amendment No. 9, 2007 may do so at the Town Office, Stephenville, during normal working hours.

TOWN OF STEPHENVILLE  
C. Lidstone, Town Clerk

Aug 3

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**NOTICE OF REGISTRATION  
TOWN OF TRINITY  
MUNICIPAL PLAN AMENDMENTS  
NOS. 3 AND 4, 2006 AND  
DEVELOPMENT REGULATIONS  
AMENDMENTS NOS. 3 AND 4, 2006**

Take notice that the Town of Trinity Municipal Plan Amendments Nos. 3 and 4, 2006 and Development Regulations Amendments Nos. 3 and 4, 2006 as adopted on the 7<sup>th</sup> day of May, 2007 and approved on the 4<sup>th</sup> day of June, 2007, have been registered by the Minister of Municipal Affairs.

In general terms the purpose of the Municipal Plan Amendment No. 3, 2006 and the Development Regulations Amendment No. 3, 2006 is to replace certain future land use maps and land use zoning maps with new maps that are in compliance with Provincial standards.

In general terms the purpose of the Municipal Plan Amendment No. 4, 2006 and the Development Regulations Amendment No. 4, 2006 is to place the Coleridge property off Glen Cove Road into the Mixed Development Designation and Zone, and place the Coleridge property on Fort Point Road into the Rural Residential Designation and Zone.

The Municipal Plan Amendments Nos. 3 and 4, 2006 and Development Regulations Amendments Nos. 3 and 4, 2006 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 Trinity Municipal Plan Amendment Nos. 3 and 4, 2006 and Development Regulations Amendments No. 3 and 4, 2006 may do so at the Trinity Town Office during normal working hours.

TOWN OF TRINITY  
Linda Dalton, Town Clerk

Aug 3

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**NOTICE OF REGISTRATION  
TOWN OF BOTWOOD  
MUNICIPAL PLAN AMENDMENTS  
NOS. 7 AND 8, 2007 AND  
DEVELOPMENT REGULATIONS  
AMENDMENTS NOS. 7 AND 8, 2007**

Take notice that the Town of Botwood Municipal Plan Amendment Nos. 7 and 8, 2007 and Development Regulations Amendments Nos. 7 and 8, 2007 as adopted on the 22<sup>nd</sup> day of June, 2007 and approved on the 11<sup>th</sup> day of July, 2007, have been registered by the Minister of Municipal Affairs.

In general terms the purpose of the Municipal Plan Amendment and Development Regulations Amendment No. 7, 2007 is to replace and update the existing Plan and Zoning Maps.

The purpose of Municipal Plan Amendment and Development Regulations Amendment No. 8, 2007 is to:

- a) reflect actual land use as much as possible, provide opportunities for infilling and expansion of certain uses and remove the Protected Watershed (amendment series 8 (A) to 8 (F));
- b) under the Municipal Plan provide for campgrounds and marinas in the Open Space - Recreation Facility designation and seasonal residences in the Rural designation;
- c) under the amendments to the Development Regulations increase the allowable size and height of accessory buildings, accommodate cemetery and mobile home as discretionary uses in the Residential Medium Density Zone, accommodate fire halls in the Commercial General Zone, and allow for fire hall and office in the Community and Social Services Zone, marina and campground in the Recreational Open Space Zone and seasonal residences in the Rural Zone.

The Municipal Plan Amendments Nos. 7 and 8, 2007 and Development Regulations Amendment Nos. 7 and 8, 2007 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 Botwood Municipal Plan Amendments Nos. 7 and 8, 2007 and Development Regulations Amendments Nos. 7 and 8, 2007 may do so at the Botwood Town Office during normal working hours.

TOWN OF BOTWOOD  
Ed Evans, Town Manager

Aug 3

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**NOTICE OF REGISTRATION  
ST. JOHN'S DEVELOPMENT REGULATIONS  
AMENDMENT NUMBER 363, 2007**

Take notice that the St. John's Development Regulations Amendment Number 363, 2007, adopted on the 26<sup>th</sup> day of June 2007, have been registered by the Minister of Municipal Affairs.

In general terms, the purpose of Development Regulations Amendment No 363, 2007 is to rezone land on the south side of the Manuels Access Road to the Industrial General (IG) Zone.

The St. John's Development Regulations Amendment No. 363, 2007 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 amendment may do so at the Department of Planning, 3<sup>rd</sup> Floor, St. John's City Hall during regular business hours.

CITY OF ST. JOHN'S  
Cliff Johnston  
Department of Planning

Aug 3

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**NOTICE OF REGISTRATION  
ST. JOHN'S DEVELOPMENT REGULATIONS  
AMENDMENT NUMBER 410, 2007**

Take notice that the St. John's Development Regulations Amendment Number 410, 2007, adopted on the 23<sup>rd</sup> day of July 2007, have been registered by the Minister of Municipal Affairs.

In general terms, the purpose of Development Regulations Amendment No 410, 2007 is to modify the text of the Open Space (O) Zone to permit a stable for the RNC's Mounted Unit at Government House Grounds, Military Road.

The St. John's Development Regulations Amendment No. 410, 2007 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 amendment may do so at the Department of Planning, 3<sup>rd</sup> Floor, St. John's City Hall during regular business hours.

CITY OF ST. JOHN'S  
Cliff Johnston  
Department of Planning

Aug 3

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**NOTICE OF REGISTRATION  
TOWN OF CENTREVILLE-WAREHAM-TRINITY  
MUNICIPAL PLAN AMENDMENT NO. 1, 2007  
AND  
DEVELOPMENT REGULATIONS  
AMENDMENT NO 1, 2007**

Take notice that the Town of Centreville-Wareham-Trinity, Municipal Plan Amendment No. 1, 2007, and Development Regulations Amendment No. 1, 2007, adopted on the 5<sup>th</sup> day of June, 2007, (as amended) and approved on the 18<sup>th</sup> day of

July, 2007, has been registered by the Minister of Municipal Affairs.

In general terms the purpose of the Municipal Plan Amendment No 1, 2007 is to

1. Change a section of land on J.W. Pickersgill Blvd., Centreville from Commercial to Mixed Development.
2. Change a section of land on Bayview Heights Ext., Wareham from Future Residential and Rural to Residential.
3. Change a section of land on J.W. Pickersgill, Blvd., Trinity from Rural to Residential.
4. Bring in new digital mapping.

In general terms, the purpose of Development Regulations Amendment No. 1, 2007 is to implement the four Municipal Plan Amendments noted above.

The Town of Centreville-Wareham-Trinity Municipal Plan Amendment No. 1, 2007 and Development Regulations Amendment No. 9, 2007 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 Centreville-Wareham-Trinity Municipal Plan Amendment No. 1, 2007 and Development Regulations Amendment No. 1, 2007 may do so at the Town Office, Centreville during normal working hours.

TOWN OF CENTREVILLE-WAREHAM-TRINITY  
Gertrude Brown  
Town Clerk/Manager

Aug 3

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**CORPORATIONS ACT**

**TRENT HEALTH INSURANCE COMPANY**

NOTICE IS HEREBY GIVEN that Trent Health Insurance Company (Trent Health) has commenced voluntary wind-up procedures pursuant to a resolution of its sole shareholder effective the 23<sup>rd</sup> day of July 2007. Trent Health's shareholder has also appointed Mary Turtle, the Chief Financial Officer of Trent Health as its liquidator. Ms. Turtle's mailing address is 1920 College Avenue, Regina, SK, S4P 1C4.

Trent Health has not written any new business since August 2003.

This Notice is given to you pursuant to section 217(2) of the *Corporations Act* (Ontario).

Dated this 24<sup>th</sup> day of July 2007

MARY TURTLE  
Chief Financial Officer

Aug 3

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**COMPAGNIE D'ASSURANCE TRENT SANTÉ**

AVIS EST PAR LES PRÉSENTES DONNÉ que la Compagnie d'assurance Trent santé (Trent Santé) a entrepris sa liquidation volontaire conformément à la résolution adoptée le 23ème jour de juillet 2007 par son actionnaire unique. L'actionnaire de Trent Santé a aussi nommé comme liquidatrice Mary Turtle, chef des finances de Trent Santé. L'adresse postale de madame Turtle est le 1920, avenue College, Regina (Saskatchewan) S4P 1C4.

Trent Santé n'a pas souscrit de nouvelles affaires depuis le mois d'août 2003.

Le présent avis vous est fourni en vertu de l'article 217(2) de la Loi sur les personnes morales (Ontario).

Fait ce 24ème jour de juillet 2007.

La chef des finances,  
MARY TURTLE

Aug 3

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**LANDS ACT  
NOTICE OF INTENT**

**LANDS ACT, Chapter 36, S.N. 1991**

Notice is hereby given that Wanda and Danny Foss of Woody Point, NL intends to apply to the Department of Environment and Conservation, two months from the publication of this Notice, to acquire pursuant to Section 7(2)(e) of the said Act, all that piece or parcel of Crown Land situated within fifteen (15) metres of the waters of Bonne Bay, in the Electoral District of St. Barbe South for the purpose of a wharf and boathouse.

The land is described as follows:

*Bounded on the North by Shore Road  
for a distance of 21.3 m;  
Bounded on the East by Beach Granted Land  
for a distance of N.A.;*  
*Bounded on the South by water  
for a distance of N.A.*  
*Bounded on the West by Town Land  
for a distance of N.A.;*  
*and containing an area of  
approximately N/A 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 Western Regional lands Office, P. O. Box 2006, Norton Building Corner Brook, Newfoundland, A2H 6J8.

For further information on the proposed application, please contact Wanda and Danny Foss, Telephone (709) 453-2151

Aug 3

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**TRUSTEE ACT**

**STATUTORY NOTICE**

**IN THE MATTER of the Estate of GREG FINTAN STYLES, late of the Town of Stephenville, in the Province of Newfoundland and Labrador, journeyman welder, single, deceased.**

All persons claiming to be creditors of or who have any claims or demands upon or affecting the Estate of GREG FINTAN STYLES, late of the Town of Stephenville, in the Province of Newfoundland and Labrador, deceased, are hereby requested to send particulars of the same in writing, duly attested, to the undersigned Solicitor for the Administrator of the Estate on or before the 4<sup>th</sup> day of September, 2007, after which date the said Administrator will proceed to distribute the said Estate having regard only to the claims of which notice shall then have been received.

DATED Stephenville, Newfoundland and Labrador this 27<sup>th</sup> day of July, 2007.

MILLS, GALLANT & CHAFFEY  
PER: Susan H. Gallant

ADDRESS FOR SERVICE  
P. O. Box 447, 87 Gallant Street  
Stephenville, NL  
A2N 3A3

Aug 3

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**STATUTORY NOTICE**

**IN THE MATTER of the Estate and Effects of THOMAS RICHARD COLE, late of Torbay, in the Province of Newfoundland and Labrador, deceased on or about the 31<sup>st</sup> day of July, 1947.**

All persons claiming to be creditors of or who have any claims or demands upon or affecting the Estate of THOMAS RICHARD COLE, late of Torbay, deceased, are hereby requested to send particulars thereof in writing, duly attested, to the undersigned Solicitor for the Estate of the said deceased, on or before the 10<sup>th</sup> day of September, 2007, after which date the said Estate will be distributed having regard only to claims which have been given notice.

DATED at St. John's this 24<sup>th</sup> day of July, 2007.

RONALD A. COLE LAW OFFICES  
Solicitor to the Estate

ADDRESS FOR SERVICE  
177 Hamlyn Road  
St. John's, NL  
A1E 5Z5

Aug 3

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**STATUTORY NOTICE**

**IN THE MATTER of the Estate and Effects of AUSTIN ROBERTS, late of Torbay, in the Province of Newfoundland and Labrador, musician, deceased on or about the 26<sup>th</sup> day of August, 2006.**

All persons claiming to be creditors of or who have any claims or demands upon or affecting the Estate of AUSTIN ROBERTS, late of Torbay, musician, deceased, are hereby requested to send particulars thereof in writing, duly attested, to the undersigned Solicitor for the Estate of the said deceased, on or before the 10<sup>th</sup> day of September, 2007, after which date the said Estate will be distributed having regard only to claims which have given notice.

DATED at St. John's this 24<sup>th</sup> day of July, 2007.

RONALD A. COLE LAW OFFICES  
Solicitor to the Estate

ADDRESS FOR SERVICE  
177 Hamlyn Raod  
St. John's, NL  
A1E 5Z5

Aug 3

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**CHANGE OF NAME ACT**

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**C-8 RSNL 1990**  
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**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:-

MARGARET LYNETTE LONI TAYLOR

of 45A Mullock Street, St. John's, NL A1C 2R7 in the Province of Newfoundland and Labrador, as follows:

To change my name from

MARGARET LYNETTE LONI TAYLOR  
to  
KATRINA JADE LYNN KOBVACK

DATED this 24<sup>th</sup> day of July, 2007.

MARGARET LYNETTE LONI TAYLOR  
(Signature of Applicant)

Aug 3

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**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:-

ANNETTE MARY BURKE

of P. O. Box 648, Clarke's Beach, Conception Bay North in the Province of Newfoundland and Labrador, as follows:

To change my minor unmarried children's name from

SAMANTHA LORRAINE HOGAN  
to  
SAMANTHA LORRAINE MARSHALL

JORDAN NICHOLAS HOGAN  
to  
JORDAN NICHOLAS MARSHALL

ERIN ROSE HOGAN  
to  
ERIN ROSE MARSHALL

DATED this 25<sup>th</sup> day of July, 2007.

ANNETTE MARY BURKE  
(Signature of Applicant)

Aug 3

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**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:-

RENÉE PIERCEY

of 5 Ash Place, Mount Pearl, NL A1N 2K6 in the Province of Newfoundland and Labrador, as follows:

To change my minor unmarried child's name from

TENILLE CHELSEA CLARKE-PIERCEY  
to  
TENILLE CHELSEA PIERCEY

DATED this 25<sup>th</sup> day of July, 2007.

RENÉE PIERCEY  
(Signature of Applicant)

Aug 3

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**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:-

DARREN CHARLES LAITE

of 39 Caribou Road, Grand Falls-Windsor A2B 1C3, in the Province of Newfoundland and Labrador, as follows:

To change my name from

DARREN CHARLES LAITE

to

DARREN CHARLES RYAN

DATED this 20<sup>th</sup> day of July, 2007.

DARREN CHARLES LAITE  
(Signature of Applicant)

Aug 3

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**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:-

JOSEPH JOHN BUCKLE

of 87 Sunrise Avenue, Mount Pearl, NL A1N 1C2 in the Province of Newfoundland and Labrador, as follows:

To change my name from

JOSEPH JOHN BUCKLE

to

JOSEPH JOHN ROSS

DATED this 18<sup>th</sup> day of July, 2007.

JOSEPH JOHN BUCKLE  
(Signature of Applicant)

Aug 3

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**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:-

MARIE AND DAVID WADE

of 32A Alder Place, Bay Roberts, NL A0A 1G0, in the Province of Newfoundland and Labrador, as follows:

To change my minor unmarried child's name from

JENNIFER JOHANNA HEDDERSON-PIKE

to

JENNIFER JOHANNA WADE

DATED this 19<sup>th</sup> day of July, 2007.

DAVID WADE  
MARIE WADE  
(Signatures of Applicants)

Aug 3

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**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:-

COLLEEN BARRINGTON

of 7 Stabb Court, St. John's, NL A1B 3C9 in the Province of Newfoundland and Labrador, as follows:

To change my minor unmarried child's name from

MARSHAL ANTHONY WAREHAM-BARRINGTON

to

MARSHAL ANTHONY BARRINGTON

DATED this 16<sup>th</sup> day of July, 2007.

COLLEEN BARRINGTON  
(Signature of Applicant)

Aug 3

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**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:-

MARCELLA PATRICIA RYAN

of 10 Michener Avenue, Mount Pearl, NL in Mount Pearl in the Province of Newfoundland and Labrador, as follows:

To change my minor unmarried child's name from

ZACHARY JAMES RYAN

to

ZACHARY JAMES JONES

DATED this 5<sup>th</sup> day of June, 2007.

MARCELLA PATRICIA RYAN  
(Signature of Applicant)

Aug 3

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# THE NEWFOUNDLAND AND LABRADOR GAZETTE

## PART II

### SUBORDINATE LEGISLATION FILED UNDER THE STATUTES AND SUBORDINATE LEGISLATION ACT

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Vol. 82

ST. JOHN'S, FRIDAY, AUGUST 3, 2007

No. 31

### NEWFOUNDLAND AND LABRADOR

#### REGULATIONS

NLR 85/07

NLR 86/07



## NEWFOUNDLAND AND LABRADOR REGULATION 85/07

*Resort Property Investment Tax Credit Regulations*  
under the  
*Income Tax Act, 2000*  
(O.C. 2007-332)

*(Filed July 30, 2007)*

Under the authority of section 46.1 of the *Income Tax Act, 2000*, the Lieutenant-Governor in Council makes the following regulations.

Dated at St. John's, July 27, 2007.

Gary Norris  
Clerk of the Executive Council

### REGULATIONS

#### *Analysis*

- |  |   |
|--|---|
| 1. Short title   | 8. Recovery where no entitlement  |
| 2. Definitions   | 9. Revocation of certificate of registration as a qualifying resort developer |
| 3. Application for registration as a qualifying resort developer | 10. Liability of officers and directors                                       |
| 4. Certificate of registration as a qualifying resort developer  | 11. Extension of time   |
| 5. Application for tax credit receipt                            | 12. Reporting   |
| 6. Claiming the non refundable tax credit                        | 13. Breach  |
| 7. Holding period  | 14. Commencement  |



Short title  
Definitions

1. These regulations may be cited as the *Resort Property Investment Tax Credit Regulations*.

2. In these regulations

- (a) "Act" means the *Income Tax Act, 2000*;
- (b) "arm's length" means arm's length as defined in section 251 of the *Income Tax Act (Canada)*;
- (c) "certificate of registration" means a certificate of registration issued under section 4;
- (d) "eligible investment" means the purchase of a qualifying resort development property unit by a qualifying investor in accordance with these regulations;
- (e) "north-east Avalon" means the towns of Bauline, Conception Bay South, Flatrock, Logy Bay-Middle Cove-Outer Cove, Paradise, Petty Harbour, Portugal Cove-St. Philip's, Pouch Cove and Torbay incorporated or continued under the *Municipalities Act, 1999*, the City of Mount Pearl incorporated under the *City of Mount Pearl Act* and the City of St. John's incorporated under the *City of St. John's Act*;
- (f) "qualifying investor" means a person other than a trust who invests in a qualifying resort development property unit, where that person and the qualifying resort developer or owner are at arm's length from each other and where, in the case of an individual investor, the person is 19 years of age or older;
- (g) "qualifying resort developer" means a person registered to develop a qualifying resort development complex, where for the purpose of this definition the person includes a corporation, partnership or limited partnership but does not include a trust;
- (h) "qualifying resort development complex" means
  - (i) a newly constructed accommodation facility,
  - (ii) a newly constructed expansion, or

- (iii) a property where at least 90 percent of the building area is rebuilt

containing a minimum of 50 qualifying resort development property units, located outside the north-east Avalon, with a Canada Select 4 rating and having at least 3 of the following features:

- (iv) a variety of directed exercise facilities and venues including, a fitness area with a minimum of 5 exercise machines per 100 guest capacity supported by trainers and sports professionals,
  - (v) a variety of other directed leisure activities, supported by personal guidance, including tour guides and interpreters,
  - (vi) a convention centre with seating capacity for at least 75 persons, as well as 3 meeting rooms, and
  - (vii) dining facilities with seating capacity for at least 50 persons;
- (i) "qualifying resort development property unit" means a town house, chalet or a hotel condominium of the qualifying resort development complex
    - (i) acquired by the qualifying investor through an initial freehold sale or 99 year lease,
    - (ii) that is at least 35 square metres, and
    - (iii) with respect to which the unit holder is required to enter into a 20 year contract relating to the availability of the unit for the rental pool of the qualifying resort development complex for at least three-quarters of the time annually;
  - (j) "tax credit" means the resort property investment tax credit granted under these regulations;
  - (k) "tax credit receipt" means a tax credit receipt issued by the minister under section 5; and

- (1) "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.

Application for registration as a qualifying resort developer

**3.** (1) Where a person intends to construct a resort development complex that person may, in the required form, apply to the minister before January 1, 2013 for a certificate of registration as a qualifying resort developer.

- (2) An application for a certificate of registration shall
  - (a) indicate the name of the person's business;
  - (b) list the names and residential addresses of all directors and principals of the person's business;
  - (c) include a business plan containing a detailed description of the business' proposed business activities, its financing plan, market analysis and timeline for construction;
  - (d) state the location of the proposed qualifying resort development complex;
  - (e) include a statement signed by an officer or director of the business stating that the information contained in the application is true and correct;
  - (f) provide a commitment for continuous operation of the venture for a minimum period of 5 years from commencement; and
  - (g) be in the form and include the other information that the minister may require.

Certificate of registration as a qualifying resort developer

**4.** (1) Where the person applies for a certificate of registration as a qualifying resort developer under section 3, the minister shall issue a certificate to the person, with conditions that he or she considers to be appropriate, where the minister is satisfied that the requirements under section 3 are met.

(2) A qualifying resort developer has 12 months after being registered under subsection (1) to begin construction of a qualifying resort

development complex and 24 months after the beginning of construction to achieve Canada Select 4 status, complete construction and begin offering qualifying resort development property units for sale.

(3) A qualifying resort developer shall submit documentation supporting the attainment of Canada Select 4 status, within 10 days of achieving the status.

(4) The capital that may be approved by the minister with respect to a qualifying resort development complex shall not exceed \$50 million.

(5) The minister may suspend the issuance of certificates of registration where the total amount that may be deducted or deductible by qualifying investors for a fiscal year of the province exceeds or may exceed \$22.5 million.

Application for tax  
credit receipt

**5.** (1) A qualifying investor, or a person acting on behalf of a qualifying investor, not more than 90 days after the sale of the qualifying resort development property unit, shall submit an application for the tax credit.

(2) An application under subsection (1) shall be made in the required form and shall be signed by an authorized officer of the qualifying resort developer that has sold the qualifying resort development property unit for which a tax credit receipt is sought and shall be accompanied by additional information that the minister may require, including

- (a) the name, address and Social Insurance Number or Business Number of the purchaser;
- (b) the contract referred to in subparagraph 2(i)(iii);
- (c) supporting documents respecting the unit sale and transfer of ownership; and
- (d) certification from an officer or director of the business that cash payment has been received in full for the resort property.

(3) Where the minister receives an application under subsection (1), he or she, shall issue to the qualifying investor, a tax credit receipt

equal to the lesser of 45 percent of the purchase price of the qualifying resort development property unit acquired after these regulations came into force but not more than 5 years after the unit was first made available for sale, and \$150,000.

(4) The total tax credits that may be issued under this section to a person for one or more qualifying resort development property units shall not exceed a lifetime limit of \$150,000.

(5) Where more than one person acquires a qualifying resort development property unit, the maximum tax credit that may be earned in aggregate by all investors in respect of that unit is limited to \$150,000, and the tax credit shall be allocated to each person in proportion to his or her ownership interest.

(6) The minister shall not issue a tax credit receipt unless he or she is satisfied that the qualifying resort development complex or its directors, officers or shareholders are not conducting the affairs of the business in a manner that is contrary to the Act and these regulations or to the spirit of the Act and these regulations.

(7) The minister shall not issue a tax credit receipt unless he or she is satisfied that

- (a) a tax credit has not been previously allowed under the Act with respect to eligible investments to which the tax credit receipt relates;
- (b) the eligible investments related to the tax credit receipt were purchased and acquired directly from the business that sold the eligible investments;
- (c) \$15,000 from the sale of each qualifying resort development property unit has been placed in an escrow account;
- (d) title to the property has been passed to the purchaser, cash payment has been received in full by the developer and the property is made available to the rental pool for a 20 year period;
- (e) the property unit was sold in whole at one time, so that where there is more than one investor in a unit, all the investors participate in a joint tenancy of the property;

- (f) a copy of the 20 year contract referred to in subparagraph 2(i)(iii) and the report referred to in section 12 have been filed with the minister; and
- (g) there has been compliance with all requirements of these regulations.

Claiming the non refundable tax credit

6. (1) Where, for a taxation year, a qualifying investor has been issued a tax credit receipt, there shall be deducted from the tax otherwise payable by the qualifying 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, less amounts used in previous years, plus amounts carried forward or back from another year in accordance with subsection (4); or
- (c) \$50,000.

(2) A qualifying investor who is entitled to a deduction under this section shall file, with the qualifying 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 investments made and paid for by a qualifying investor in the taxation year for which the deduction is claimed.

(4) Where a qualifying 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 qualifying investor may carry forward an unused balance to one or more of 7 subsequent tax years, or carry back the amount to one or more of 3 preceding tax years, where

- (c) in the case of an eligible investor that is an individual, it is not carried back to a taxation year that precedes the year 2006; and
- (d) in the case of an eligible investor that is not an individual, it is not carried back to a taxation year that ended before January 1, 2006 .

Holding period

**7.** (1) A qualifying investor shall not sell or transfer ownership of a property unit for which a credit has been obtained for a minimum of 5 years after the original sale of the unit.

(2) Notwithstanding subsection (1), a unit may only be sold to a person who assumes the obligations of the contract referred to in subparagraph 2(i)(iii) and all the units sold continue to be subject to these regulations.

(3) The minister may authorize the release of amounts referred to in paragraph 5(7)(c) 5 years after the original sale of each respective unit.

Recovery where no entitlement

**8.** Where a qualifying investor receives, directly or indirectly, the benefit of all or a part of a tax credit that the qualifying investor is not entitled to, the qualifying investor shall pay the amount of the benefit to the minister plus interest at the rate prescribed under the federal Act.

Revocation of certificate of registration as a qualifying resort developer

**9.** (1) The minister may, after a certificate of registration for a business has been issued, revoke that certificate where

- (a) in his or her opinion, the business has materially breached these regulations; or
- (b) the business has misrepresented information to the minister either knowingly or in a manner that would be considered negligent.

(2) Where the minister revokes a certificate of registration after a qualifying resort development property unit is sold and

- (a) a tax credit receipt has been issued, the qualifying resort developer is liable for the full amount of the tax credit and shall immediately surrender to the minister from the escrow account referred to in paragraph 5(7)(c) an amount equal to

the aggregate of the amounts of the tax credit receipt issued for the qualifying resort development property units; or

- (b) a tax credit receipt has not been issued, the minister shall not issue a tax credit receipt with respect to that qualifying resort developer.

Liability of officers and directors

**10.** Where an officer or director of a qualifying resort property development complex permits or acquiesces in a transaction, event or a series of transactions or events that he or she knows or ought to know would cause the certificate of registration to be revoked, the officer or director is jointly and individually liable for the amounts specified in subsection 9(2).

Extension of time

**11.** The minister may extend, with or without conditions, the time limit in relation to anything under these regulations and may grant the extension notwithstanding that the time limit to be extended has expired.

Reporting

**12.** A qualifying resort developer shall report annually to the minister on the availability of the unit for the rental pool.

Breach

**13.** (1) A breach of the 5 year operating commitment under paragraph 3(2)(f) shall result in the surrender of the escrow account to the minister.

(2) A failure to comply with the Act or these regulations or with a certificate of registration issued under the Act shall result in the de-certification and render ineligible a pending unit sale.

Commencement

**14. These regulations shall be considered to have come into force on June 14, 2007.**

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**NEWFOUNDLAND AND LABRADOR  
REGULATION 86/07**

*Notice of Protected Water Supply Area of Big Pond Brook,  
WS-S-0629, for the Town of Rushoon  
under the  
Water Resources Act*

*(Filed July 31, 2007)*

Under the authority of section 39 of the *Water Resources Act*, I designate the area generally known as the *Big Pond Brook Water Supply Area*, WS-S-0269, for the Town of Rushoon as a protected water supply area.

Dated at St. John's, June 29, 2007.

Clyde Jackman  
Minister of Environment and Conservation

**NOTICE**

This area includes all lands in the Provincial Electoral District of Burin - Placentia West abutted and bounded as follows:

Beginning at a point having scaled UTM coordinates of easting 657 074 metres and northing 5 246 349 metres;

Then running in a southeasterly direction for a distance of 118 metres, more or less, to a point having scaled UTM coordinates of easting 657 134 metres and northing 5 246 248 metres;

*Notice of Protected Water Supply Area  
of Big Pond Brook, WS-S-0629,  
for the Town of Rushoon*

86/07

Then running in a southwesterly direction for a distance of 178 metres, more or less, to a point having scaled UTM coordinates of easting 657 023 metres and northing 5 246 108 metres;

Then running in a southwesterly direction for a distance of 236 metres, more or less, to a point having scaled UTM coordinates of easting 656 852 metres and northing 5 245 946 metres;

Then running in a southerly direction for a distance of 260 metres, more or less, to a point having scaled UTM coordinates of easting 656 861 metres and northing 5 245 686 metres;

Then running in a southwesterly direction for a distance of 518 metres, more or less, to a point having scaled UTM coordinates of easting 656 629 metres and northing 5 245 222 metres;

Then running in a westerly direction for a distance of 369 metres, more or less, to a point having scaled UTM coordinates of easting 656 264 metres and northing 5 245 165 metres;

Then running in a southwesterly direction for a distance of 169 metres, more or less, to a point having scaled UTM coordinates of easting 656 112 metres and northing 5 245 092 metres;

Then running in a westerly direction for a distance of 357 metres, more or less, to a point having scaled UTM coordinates of easting 655 763 metres and northing 5 245 016 metres;

Then running in a southerly direction for a distance of 212 metres, more or less, to a point having scaled UTM coordinates of easting 655 728 metres and northing 5 244 806 metres;

Then running in a southerly direction for a distance of 190 metres, more or less, to a point having scaled UTM coordinates of easting 655 760 metres and northing 5 244 619 metres;

Then running in a southerly direction for a distance of 165 metres, more or less, to a point having scaled UTM coordinates of easting 655 760 metres and northing 5 244 454 metres;

Then running in a southerly direction for a distance of 371 metres, more or less, to a point having scaled UTM coordinates of easting 655 760 metres and northing 5 244 083 metres;

*Notice of Protected Water Supply Area  
of Big Pond Brook, WS-S-0629,  
for the Town of Rushoon*

86/07

Then running in a westerly direction for a distance of 317 metres, more or less, to a point having scaled UTM coordinates of easting 655 461 metres and northing 5 243 975 metres;

Then running in a westerly direction for a distance of 270 metres, more or less, to a point having scaled UTM coordinates of easting 655 201 metres and northing 5 243 905 metres;

Then running in a southwesterly direction for a distance of 173 metres, more or less, to a point having scaled UTM coordinates of easting 655 099 metres and northing 5 243 765 metres;

Then running in a southwesterly direction for a distance of 395 metres, more or less, to a point having scaled UTM coordinates of easting 654 795 metres and northing 5 243 515 metres;

Then running in a westerly direction for a distance of 199 metres, more or less, to a point having scaled UTM coordinates of easting 654 607 metres and northing 5 243 448 metres;

Then running in a northerly direction for a distance of 317 metres, more or less, to a point having scaled UTM coordinates of easting 654 604 metres and northing 5 243 765 metres;

Then running in a northerly direction for a distance of 505 metres, more or less, to a point having scaled UTM coordinates of easting 654 464 metres and northing 5 244 251 metres;

Then running in a northwesterly direction for a distance of 401 metres, more or less, to a point having scaled UTM coordinates of easting 654 157 metres and northing 5 244 508 metres;

Then running in a southwesterly direction for a distance of 218 metres, more or less, to a point having scaled UTM coordinates of easting 653 972 metres and northing 5 244 391 metres;

Then running in a southwesterly direction for a distance of 357 metres, more or less, to a point having scaled UTM coordinates of easting 653 782 metres and northing 5 244 089 metres;

Then running in a westerly direction for a distance of 522 metres, more or less, to a point having scaled UTM coordinates of easting 653 261 metres and northing 5 244 051 metres;

*Notice of Protected Water Supply Area  
of Big Pond Brook, WS-S-0629,  
for the Town of Rushoon*

86/07

Then running in a northwesterly direction for a distance of 217 metres, more or less, to a point having scaled UTM coordinates of easting 653 084 metres and northing 5 244 175 metres;

Then running in a northerly direction for a distance of 311 metres, more or less, to a point having scaled UTM coordinates of easting 653 198 metres and northing 5 244 464 metres;

Then running in a northeasterly direction for a distance of 223 metres, more or less, to a point having scaled UTM coordinates of easting 653 341 metres and northing 5 244 635 metres;

Then running in a northeasterly direction for a distance of 732 metres, more or less, to a point having scaled UTM coordinates of easting 653 858 metres and northing 5 245 152 metres;

Then running in a northeasterly direction for a distance of 524 metres, more or less, to a point having scaled UTM coordinates of easting 654 338 metres and northing 5 245 365 metres;

Then running in a northeasterly direction for a distance of 229 metres, more or less, to a point having scaled UTM coordinates of easting 654 509 metres and northing 5 245 518 metres;

Then running in a northerly direction for a distance of 392 metres, more or less, to a point having scaled UTM coordinates of easting 654 477 metres and northing 5 245 908 metres;

Then running in a northeasterly direction for a distance of 1029 metres, more or less, to a point having scaled UTM coordinates of easting 655 099 metres and northing 5 246 727 metres;

Then running in a northerly direction for a distance of 318 metres, more or less, to a point having scaled UTM coordinates of easting 655 083 metres and northing 5 247 044 metres;

Then running in a northeasterly direction for a distance of 445 metres, more or less, to a point having scaled UTM coordinates of easting 655 468 metres and northing 5 247 270 metres;

Then running in a easterly direction for a distance of 461 metres, more or less, to a point having scaled UTM coordinates of easting 655 925 metres and northing 5 247 333 metres;

*Notice of Protected Water Supply Area  
of Big Pond Brook, WS-S-0629,  
for the Town of Rushoon*

86/07

Then running in a easterly direction for a distance of 361 metres, more or less, to a point having scaled UTM coordinates of easting 656 271 metres and northing 5 247 435 metres;

Then running in a southerly direction for a distance of 351 metres, more or less, to a point having scaled UTM coordinates of easting 656 328 metres and northing 5 247 089 metres;

Then running in a southeasterly direction for a distance of 518 metres, more or less, to a point having scaled UTM coordinates of easting 656 794 metres and northing 5 246 863 metres;

Then running in a southeasterly direction for a distance of 368 metres, more or less, to a point having scaled UTM coordinates of easting 657 058 metres and northing 5 246 606 metres;

Then running in a southerly direction for a distance of 258 metres, more or less, to the point of commencement.

All coordinates refer Zone 21 of the NAD 83 Universal Transverse Mercator Projection.

**The Notice of Protected Water Supply Area of Big Pond Brook, Consolidated Newfoundland and Labrador Regulation 523/96, is repealed.**

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## Index

### PART I

Change of Name Act – Applications .....	261
Corporations Act – Notice .....	259
Lands Act – Notice .....	260
Trustee Act – Notices .....	260
Urban and Rural Planning Act – Notices .....	257

### PART II

#### CONTINUING INDEX OF SUBORDINATE LEGISLATION

<b>Title of Act and Subordinate Legislation made thereunder</b>	<b>CNLR or NL Reg.</b>	<b>Amendment</b>	<b>NL Gazette Date &amp; Page No.</b>
<b>Income Tax Act, 2000</b>			
Resort Property Investment Tax Credit Regulations (In force June 14, 2007)	NLR 85/07	New July 30/07 Extraordinary	Aug 3/07, p. 527
<b>Water Resources Act</b>			
Notice of Protected Water Supply Area of Big Pond Brook, WS-S-0629, for The Town of Rushoon	NLR 86/07	R & S CNLR 523/96	Aug 3/07, p. 537

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