



THE NEWFOUNDLAND AND LABRADOR GAZETTE

PART I

PUBLISHED BY AUTHORITY

Vol. 82

ST. JOHN'S, FRIDAY, DECEMBER 7, 2007

No. 49

MINERAL ACT

NOTICE

Published in accordance with section 62 of CNLR 1143/96 under the *Mineral Act*, cM-12, RSNL 1990 as amended.

Mineral rights to the following mineral licenses have reverted to the Crown:

Mineral License 009160M 009161M
Held by Martin, Edward
Situates near Baie Verte Area
On map sheet 12H/16

Mineral License 009671M
Held by Martin, Edward
Situates near Osbournes Pond,
Baie Verte Peninsula
On map sheet 12H/16

Mineral License 011200M
Held by Benoit, Joan Marie
Situates near Flat Bay Brook, Western NL
On map sheet 12B/08

A portion of license 011340M
Held by Silver Spruce Resources Inc.
Situates near Colford Lake
On map sheet 13K/05 13K/12
more particularly described in an application on file at
Department of Natural Resources

A portion of license 011403M
Held by Silver Spruce Resources Inc.
Situates near Colford Lake
On map sheet 13K/05 13K/12
more particularly described in an application on file at
Department of Natural Resources

A portion of license 011463M
Held by Silver Spruce Resources Inc.
Situates near Seal Lake
On map sheet 13L/01 13L/08
more particularly described in an application on file at
Department of Natural Resources

A portion of license 011522M
Held by Silver Spruce Resources Inc.
Situates near Letitia Lake
On map sheet 13L/01 13L/08
more particularly described in an application on file at
Department of Natural Resources

A portion of license 011524M
Held by Silver Spruce Resources Inc.
Situates near Naskaupi River Area
On map sheet 13L/01
more particularly described in an application on file at
Department of Natural Resources

Mineral License 012049M
Held by Paragon Minerals Corporation
Situates near Exploits River, Central NL
On map sheet 12A/10 12A/15

Mineral License 012428M
Held by Pathfinder Resources Ltd.
Situates near Dinner Box Hill, Southern NL
On map sheet 11O/09 11O/16

Mineral License 012429M
Held by Pathfinder Resources Ltd.
Situates near Grand Bruit North, Southern NL
On map sheet 11O/09

Mineral License 012431M
Held by Pathfinder Resources Ltd.
Situates near Dinner Box Hill, Southern NL
On map sheet 11O/09

Mineral License 012432M
Held by Powell, Tony
Situates near South of Goose River
On map sheet 13F/07

Mineral License 012445M
Held by Pathfinder Resources Ltd.
Situates near East Bay Brook, Southern NL
On map sheet 11O/09 11O/16

Mineral License 012446M
Held by Pathfinder Resources Ltd.
Situates near LaPoile Area, Southern NL
On map sheet 11O/09 11O/16

Mineral License 012453M
Held by White Bear Resources Incorporated
Situates near Lac Montonen
On map sheet 23B/14 23G/03

Mineral License 012454M
Held by White Bear Resources Incorporated
Situates near Wheeler Lake
On map sheet 23G/02

Mineral License 012455M
Held by White Bear Resources Incorporated
Situates near Bruce Lake
On map sheet 23G/02 23G/07

Mineral License 012456M
Held by White Bear Resources Incorporated
Situates near Bruce Lake
On map sheet 23G/02

The lands covered by this notice except for the lands within Exempt Mineral Lands, the Exempt Mineral Lands being described in CNLR 1143/96 and NLR 71/98, 104/98, 97/2000, 36/2001, 31/2004 and 78/2006 and outlined on 1:50 000 scale digital maps maintained by the Department of Natural Resources, will be open for staking after the hour of 9:00 a.m. on the 32nd clear day after the date of this publication.

JIM HINCHEY P. Geo
Manager - Mineral Rights

File # 774:4999, 5310, 6292, 6407, 6468, 6521, 6570, 6571, 7028, 7333, 7334, 7336, 7337, 7345, 7346, 7353, 7354, 7355, 7356

Dec 7

URBAN AND RURAL PLANNING ACT

**NOTICE OF REGISTRATION
TOWN OF CONCEPTION BAY SOUTH
MUNICIPAL PLAN AMENDMENT NO. 23, 2007
DEVELOPMENT REGULATIONS
AMENDMENT NO. 27, 2007**

Take notice that the Town of Conception Bay South Municipal Plan Amendment No. 23, and Development Regulations Amendments No. 27 adopted on October 2, 2007 was approved as amended on November 6, 2007 and have now been registered by the Minister of Municipal Affairs.

1. In general terms the purpose of Municipal Plan Amendment No. 23 is to redesignate approximately 94 acres of land immediately south of the intersection of the Conception Bay South Bypass Road and Legion Road to accommodate a commercial retail centre development. Commercial Policies of the Plan are amended to recognize this area and provide for a Commercial Shopping Centre Use Zone. The purpose of the corresponding Development Regulations Amendment is to add a new Commercial Shopping Centre land use zone to Schedule C of the Development Regulations and re-zone the area to this use new zone with the following changes:

A change to the amendment adopted on October 2, 2007 was made by deleting from the area that is subject to amendment, a portion proposed to be designated Commercial from the Open Space Recreation Land Use Designation, and removing reference to this area from the amendment text and map legend. The corresponding Development Regulations amendment was changed by deleting from the area that is subject to amendment, that portion proposed to be designated Commercial Shopping Centre from the Open Space Recreation Land Use zone, and removing reference to this area from the amendment text and map legend.

The Conception Bay South Municipal Plan Amendment No. 23, 2007 and Development Regulations Amendments No. 27, 2007 will come into effect on December 7, 2007 the date

of publication in *The Newfoundland and Labrador Gazette*. Anyone who wishes to inspect a copy of these amendments may do so at the Town Office, during normal working hours.

TOWN OF CONCEPTION BAY SOUTH
Mary Bishop, FCIP, Director of Planning

Dec 7

TRUSTEE ACT

ESTATE NOTICE

IN THE MATTER OF THE ESTATE OF HUBERT JOSEPH DINN, LATE OF MOUNT CARMEL, IN THE PROVINCE OF NEWFOUNDLAND AND LABRADOR, RETIRED BUSINESSPERSON, DECEASED.

All persons claiming to be creditors of or who have any claims or demands whatsoever upon or affecting the Estate of HUBERT JOSEPH DINN, Retired Businessperson, who died at St. John's, NL, on or about June 28, 2007, are hereby requested to send particulars of the same in writing, duly attested, to the undersigned Solicitors for the Executrix of the Estate, on or before the 10th day of January, 2008, after which date the said Executrix will proceed to distribute the said Estate having regard only to the claims of which she shall then have had notice.

Dated at Mount Pearl, NL, this 3rd day of December, 2007.

BUDDEN, MORRIS
Solicitors for the Executrix
PER: Stuart A. Morris

ADDRESS FOR SERVICE:
184 Park Avenue
Mount Pearl, NL A1N 1K8
Tel: (709) 747-0077
Fax: (709) 747-0104

Dec 7

LANDS ACT

NOTICE OF INTENT

LANDS ACT, Chapter 36, S.N. 1991

Notice is hereby given that Max Penney of 37 Atkins Road, Conception Bay South 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 ten (10) metres of the waters of Long Pond, in the Electoral District of Conception Bay South for the purpose of a wharf and being more particularly described as follows:

*Bounded on the North by Shoreline
Reservation of Long Pond
for a distance of 10 m;
Bounded on the East by Max Penney*

*for a distance of 7 m;
Bounded on the South by Shoreline
Reservation of Long Pond
for a distance of 10 m;
Bounded on the West by the waters of Long Pond
for a distance of 7 m;
and containing an area of
approximately 70 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 Eastern Regional Lands Office, P. O. Box 8700, 5 Mews Place, St. John's, NL, A1B 4J6.

For further information regarding the proposed application, please contact Max Penney, Telephone (709) 834-7552.

Dec 7

QUIETING OF TITLES ACT

**2007 01 T 4916
IN THE SUPREME COURT OF
NEWFOUNDLAND AND LABRADOR
TRIAL DIVISION**

IN THE MATTER of an Application by Index Investments Inc., a body corporate, concerning a parcel of land situate at 1887 Topsail Road, in the Town of Paradise, in the Province of Newfoundland and Labrador, pursuant to the *Quieting of Titles Act*, RSNL 1990, cQ-3, as amended

NOTICE OF APPLICATION under the *Quieting of Titles Act*, , RSNL 1990, cQ-3, as amended

NOTICE is hereby given to all parties that Index Investments Limited has applied to the Supreme Court of Newfoundland and Labrador, Trial Division, to have its title to ALL THAT piece or parcel of land situate on the 1887 Topsail Road, in the Town of Paradise, in the Province of Newfoundland and Labrador, and more particularly described in Schedule "A" as attached hereto and more particularly outlined on diagram annexed hereto as Schedule "B" as filed with this Application in the Registry of the Supreme Court of Newfoundland and Labrador, Trial Division, at St. John's, investigated and for a declaration that the said Applicant, is the absolute owner thereof, SUBJECT TO a mortgage in favour of Fairview Holdings Limited registered 3 July 2007 as Registration Number 195676 of the Registry of Deeds and SUBJECT TO a mortgage in favour of Fairview Investments Limited registered 3 July 2007 as Registration Number 195686 and free from the exceptions and qualifications contained in sub-sections 22 (1) (c) and 22 (1) (d) of the *Quieting of Titles Act*.

All persons having title adverse to the said title claimed by the Applicant shall file in the Registry of the Supreme Court of Newfoundland and Labrador, Trial Division, particulars

of such adverse claim and serve the same together with an Affidavit verifying the same on the undersigned solicitors for the Applicants on or before the 3rd day of January, 2008, after which date no party having any claim shall be permitted to file the same or to be heard except by special leave of the Court and subject to such conditions as the Court may deem just. All adverse claims shall be investigated in such manner as the Supreme Court may direct.

DATED AT St. John's, in the Province of Newfoundland and Labrador, this 27th day of November, 2007.

WHITE, OTTENHEIMER & BAKER
Solicitors for the Applicant
PER: Robert J. Hickey

ADDRESS FOR SERVICE:
6th Floor, Baine Johnston Centre
10 Fort William Place, P. O. Box 5457
St. John's, NL A1C 5W4

Dec 7

SCHEDULE "A"

Client: Index Investment Inc.

All that piece or parcel of land situate, lying and being on the south side of Topsail Road, in the town of Paradise, in the province of Newfoundland and Labrador, Canada, and being more particularly described as follows, that is to say:

BEGINNING at a point, said point being in the southern limit of Topsail Road (20.12 metres wide) and having co-ordinates of North 5 265,554.696 metres and East 312, 232, 373 metres of the modified three degree Transverse Mercator Projection (Zone 1, NAD 83) for the province of Newfoundland and Labrador, Canada:

THENCE running by land of David Porter (Registration No. 102114-Registry of Deeds for Newfoundland and Labrador) S 23° 13' 00" W a distance of 85.365 metres;

THENCE running by land of Manuel Tony Baker (Registration No. 19293-Registry of Deeds for Newfoundland and Labrador) S 49° 55' 01" E a distance of 45.186 metres;

THENCE running by land of Manuel Tony Baker (Registration No. 19293-Registry of Deeds for Newfoundland and Labrador) and by land of Gerald G. Spracklin S 82° 32' 25" E a distance of 86.084 metres;

THENCE running by land, now or formerly, of Rupert Morris (Volume No 443 Folio 283 Registry of Deeds for Newfoundland and Labrador) S 06° 53' 14" W a distance of 20.536 metres;

THENCE running S 06° 44' 48" W a distance of 31.441 metres;

THENCE running S 04° 55' 31" W a distance of 38.964 metres;

THENCE running S 08° 22' 17" W a distance of 47.808 metres;

THENCE running S 07° 12' 31" W a distance of 24.327 metres;

THENCE running S 06° 59' 44" W a distance of 57.027 metres;

THENCE running by land, now or formerly, of Topsail Realty (Volume 3257 Folio 563 Registry of Deeds for Newfoundland and Labrador) N 25° 42' 22" W a distance of 13.865 metres;

THENCE running S 85° 21' 00" W a distance of 53.650 metres;

THENCE running S 10° 51' 00" W a distance of 80.801 metres;

THENCE running S 30° 16' 00" W a distance of 55.781 metres;

THENCE running by land, now or formerly, of Paul & Regina Bennett (Registration No. 54714 Registry of Deeds for Newfoundland) N 37° 03' 00" W a distance of 39.221 metres;

THENCE running by land, to be acquired by, Index Investments Inc. and by land of Gerald G. Spracklin N 37° 03' 21" W a distance of 79.659 metres;

THENCE running by land, now or formerly, of the O'Brien Estate N 31° 39' 30" W a distance of 7.491 metres;

THENCE running N 42° 55' 30" W a distance of 18.639 metres;

THENCE running N 43° 07' 00" W a distance of 35.976 metres;

THENCE running N 44° 37' 00" W a distance of 14.758 metres;

THENCE running by land, now or formerly, of the O'Brien Estate, and also along the southeastern limit of a Reserved Road and also by land of NPR Health Property General Partner Ltd. (Registration No. 188905 Registry of Deeds for Newfoundland and Labrador) N 24° 25' 15" E a distance of 277.173 metres;

THENCE running by land of NPR Health Property General Partner Ltd. (Registration No. 188905 Registry of Deeds for Newfoundland and Labrador) N 45° 12' 00" W a distance of 26.556 metres;

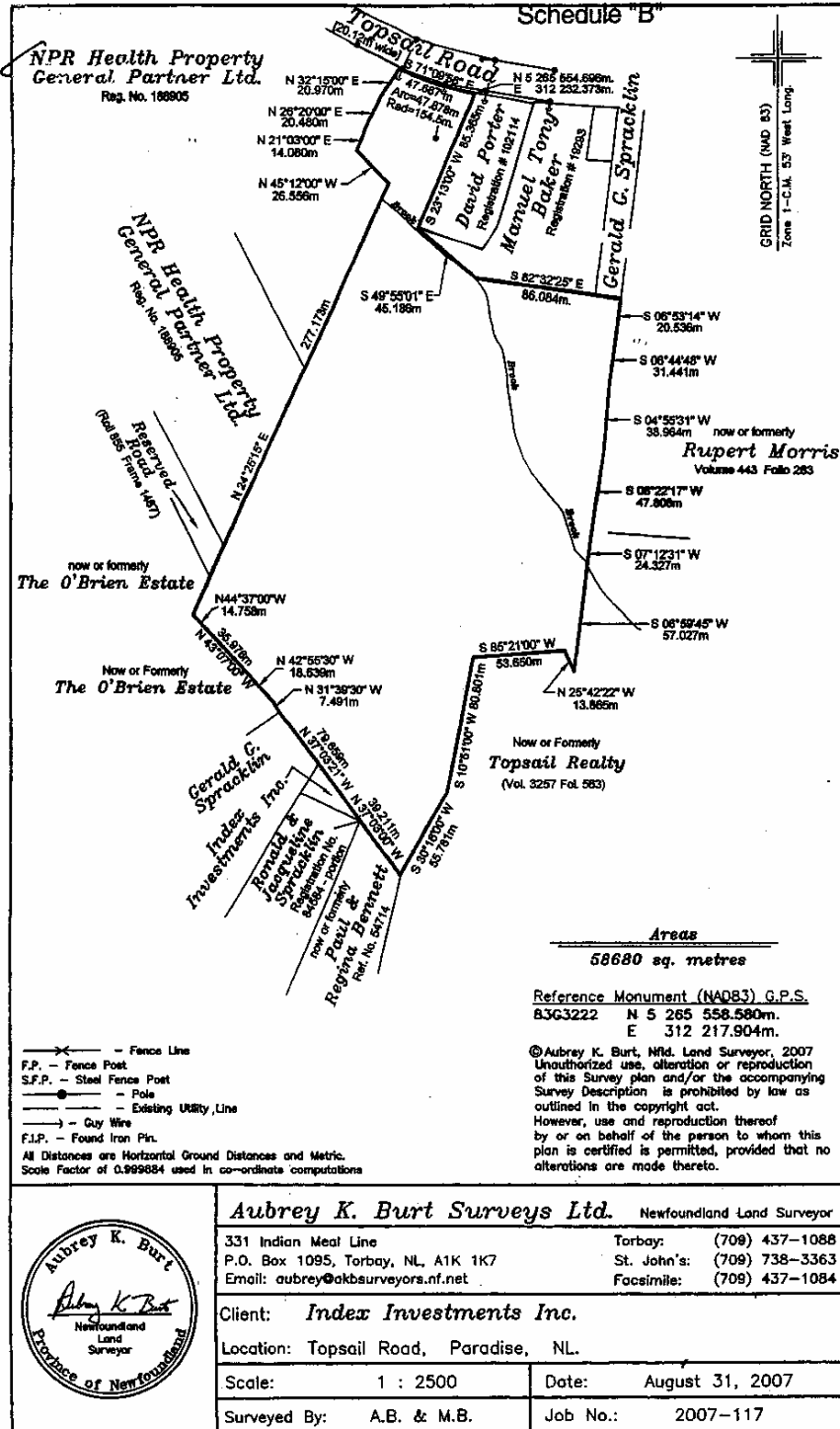
THENCE running N 21° 03' 00" E a distance of 14.080 metres;

THENCE running N 26° 20' 00" E a distance of 20.480 metres;

THENCE running N 32° 15' 00" E a distance of 20.970 metres;

THENCE running along the aforementioned southern limit of Topsail Road following the arc of a curve, counter-clockwise, having a radius of 154.500 metres, an arc distance of 47.878 metres (chord bearing and distance being

S 71° 09' 58" E and 47.687 metres), more or less, to the principal Point of Beginning.
The above described piece or parcel of land contains an area of 58680 square metres, the same being more particularly described on the drawing hereto attached. All bearings refer to Grid North (NAD 83). There is a brook passing through the subject property as indicated on the attached plan.



CHANGE OF NAME ACT

**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:-

MELISSA DILLON

of P.O. Box 337, 36 Chafe Avenue, St. John's, A0A 1J0 in the Province of Newfoundland and Labrador, as follows:

To change my minor unmarried child's name from

NATHAN BRADLEY PORTER
to
NATHAN BRADLEY DILLON

DATED this 27th day of November, 2007.

MELISSA DILLON
(Signature of Applicant)

Dec 7



THE NEWFOUNDLAND AND LABRADOR GAZETTE

PART II

SUBORDINATE LEGISLATION FILED UNDER THE STATUTES AND SUBORDINATE LEGISLATION ACT

Vol. 82

ST. JOHN'S, FRIDAY, DECEMBER 7, 2007

No. 49

NEWFOUNDLAND AND LABRADOR REGULATIONS

NLR 118/07
NLR 119/07
NLR 120/07
NLR 121/07
NLR 122/07
NLR 123/07



**NEWFOUNDLAND AND LABRADOR
REGULATION 118/07**

Provincial Offences Ticket Regulations, 1999 (Amendment)
under the
Provincial Offences Act
(O.C. 2007-472)

(Filed December 5, 2007)

Under the authority of section 31 of the *Provincial Offences Act*, the Lieutenant-Governor in Council makes the following regulations.

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

Gary Norris
Clerk of the Executive Council

REGULATIONS

Analysis

1. S.2 Amdt.
Contravention

NLR 78/99
as amended

1. Section 2 of the *Provincial Offences Ticket Regulations, 1999* is amended by adding immediately after paragraph (b.2) the following:

(b.3) a provision of the regulations referred to in section 3 of the *City of Corner Brook Violation Notice Regulations*;

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**NEWFOUNDLAND AND LABRADOR
REGULATION 119/07**

Seniors' Benefit Regulations, 2007
under the
Income Tax Act, 2000
(O.C. 2007-481)

(Filed December 5, 2007)

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, December 3, 2007.

Gary Norris
Clerk of the Executive Council

REGULATIONS

Analysis

- | | |
|---------------------------------|-----------------|
| 1. Short title | 4. Indexation |
| 2. Definitions | 5. Repeal |
| 3. Seniors' benefit calculation | 6. Commencement |

Short title **1.** These Regulations may be cited as the *Seniors' Benefit Regulations, 2007*.

Definitions **2.** In these regulations

(a) "Act" means the *Income Tax Act, 2000*;

(b) "adjusted income" and "qualified relation" have the meanings assigned to them under paragraph 34(1)(a) of the Act; and

(c) "eligible individual" has the meaning assigned to it under paragraph 34(1)(b) of the Act.

Seniors' benefit calculation

3. For the purposes of paragraph 34(4)(b) of the Act, the amount referred to in that paragraph shall be calculated as

(a) where there is no qualified relation, \$384 for an eligible individual who is 64 years of age or over at any time in the taxation year, reduced by 5.83% of the amount by which the eligible individual's adjusted income for the taxation year exceeds \$15,333;

(b) where there is a qualified relation who is not 64 years of age or over any time in the taxation year, \$384 for an eligible individual who is 64 years of age or over any time in the taxation year, reduced by 5.83% of the amount by which the combined adjusted income for the eligible individual and qualified relation for the taxation year exceeds \$25,000; and

(c) where there is a qualified relation who is 64 years of age or over any time in the taxation year, \$384 for an eligible individual who is 64 years of age or over any time in the taxation year plus \$384 for the qualified relation, reduced by 11.66% of the amount by which the combined adjusted income for the eligible individual and qualified relation for the taxation year exceeds \$25,000.

Indexation

4. All amounts expressed in dollars in these regulations shall be indexed in accordance with subsection 6.1(2) of the Act and for that purpose "relevant section" in paragraph 6.1(3)(b) of the Act is considered to include these regulations.

Repeal

5. The Newfoundland and Labrador Seniors' Benefit Regulations, 2006, Newfoundland and Labrador Regulations 84/06, are repealed.

Commencement

6. These regulations are considered to have come into force on January 1, 2007.

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**NEWFOUNDLAND AND LABRADOR
REGULATION 120/07**

Child Benefit Regulations, 2007
under the
Income Tax Act, 2000
(O.C. 2007-482)

(Filed December 5, 2007)

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, December 3, 2007.

Gary Norris
Clerk of the Executive Council

REGULATIONS

Analysis

- | | |
|-----------------------------------|----------------------------------|
| 1. Short title | 6. Benefit reduction calculation |
| 2. Definitions | 7. Indexation |
| 3. Qualified dependent | 8. Repeal |
| 4. Child benefit calculation | 9. Commencement |
| 5. Nutritional supplement benefit | |

Short title **1.** These regulations may be cited as the *Child Benefit Regulations, 2007*.

Definitions **2.** In these regulations

(a) "Act" means the *Income Tax Act, 2000*; and

(b) "NLCB" means the Newfoundland and Labrador child benefit as defined in paragraph 38(1)(b) of the Act.

Qualified dependent **3.** A person who is a qualified dependent of an eligible individual on the first day of a month is a qualified dependent of that individual for that month.

Child benefit calculation **4.** The amount of the Newfoundland and Labrador child benefit that applies for a qualified dependent of an eligible individual that is considered to have arisen during a month in relation to which the year is the base taxation year is the amount of NLCB, if it is positive, calculated according to the following formula:

$$\text{NLCB} = 1/12[(A+B+C+D)-E]$$

where:

A = \$322 for the first qualified dependent

B = \$342 for the second qualified dependent

C = \$367 for the third qualified dependent

D = \$394 times the number of qualified dependents in excess of 3; and

E = the benefit reduction calculated under section 6

Nutritional supplement benefit **5.** An eligible individual who receives on behalf of a qualified dependent the NLCB calculated in accordance with these regulations is entitled to receive, for the 11 month period effective the first of the month following the month during which birth occurred, a supplementary benefit of \$60 a month.

Benefit reduction calculation **6.** Where the adjusted income of an eligible individual for a base taxation year, in relation to a month

(a) is less than or equal to \$17,397, the benefit reduction "E" shall equal zero; and

(b) is greater than \$17,397, the benefit reduction "E" shall be calculated by multiplying the difference between the adjusted income and \$17,397 by

(i) 6.44% where there is one qualified dependent,

(ii) 13.28% where there are 2 qualified dependents,

(iii) 20.62% where there are 3 qualified dependents, and

(iv) the total of 20.62%, and the product obtained by multiplying the number of qualified dependents in excess of 3 by 7.88%.

Indexation

7. All amounts expressed in dollars in these regulations, except in section 6, shall be indexed in accordance with subsection 6.1(2) of the Act and for that purpose "relevant section" in paragraph 6.1(3)(b) of the Act is considered to include these regulations.

Repeal

8. The Newfoundland and Labrador Child Benefit Regulations, 2006 No. 2, Newfoundland and Labrador Regulation 83/06, are repealed.

Commencement

9. These regulations are considered to have come into force on July 1, 2007.

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**NEWFOUNDLAND AND LABRADOR
REGULATION 121/07**

Personal Income Tax Indexation Regulations
under the
Income Tax Act, 2000
(O.C. 2007-479)

(Filed December 5, 2007)

Under the authority of section 6.1 and section 68 of the *Income Tax Act, 2000* the Lieutenant-Governor in Council makes the following regulations.

Dated at St. John's, December 3, 2007.

Gary Norris
Clerk of the Executive Council

REGULATIONS

Analysis

- | | |
|--------------------|-------------------------|
| 1. Short title | 4. Indexation 2008 |
| 2. Definitions | 5. Consumer price index |
| 3. Indexation 2007 | 6. Commencement |

Short title **1.** These regulations may be cited as the *Personal Income Tax Indexation Regulations*.

Definitions **2.** In these regulations "Act" means the *Income Tax Act, 2000*.

Indexation 2007 **3.** For the purpose of subparagraph 6.1(1)(b)(ii) of the Act the consumer price index amount shall be calculated for the period and using the formula as follows: $(A/B-1) \times 0.5$ where

A is the consumer price index for the 12 month period ending September 30, 2006, and

B is the consumer price index for the 12 month period preceding the period referred to in the description of A.

Indexation 2008 **4.** For the purposes of subparagraph 6.1(2)(b)(ii) of the Act the consumer price index amount shall be calculated for the period and using the formula as follows: $(A/B-1)$ where

A is the consumer price index for the 12 month period ending September 30 before the taxation year, and

B is the consumer price index for the 12 month period preceding the period referred to in the description of A.

Consumer price index **5.** In these regulations, the consumer price index for any 12 month period is the result arrived at by

(a) aggregating the consumer price index, as defined in the Act, for each month in that period;

(b) dividing the aggregate obtained under paragraph (a) by twelve; and

(c) rounding the result obtained under paragraph (b) to the nearest one-thousandth or, where the result obtained is equidistant from two consecutive one-thousandths, to the higher of those numbers.

Commencement **6. These regulations are considered to have come into force on January 1, 2007.**

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**NEWFOUNDLAND AND LABRADOR
REGULATION 122/07**

Low Income Tax Reduction Regulations
under the
Income Tax Act, 2000
(O.C. 2007-480)

(Filed December 5, 2007)

Under the authority of section 21.1 of the *Income Tax Act, 2000* the Lieutenant-Governor in Council makes the following regulations.

Dated at St. John's, December 3, 2007.

Gary Norris
Clerk of the Executive Council

REGULATIONS

Analysis

- | | |
|----------------|-------------------------------------|
| 1. Short title | 3. Low Income Tax Reduction amounts |
| 2. Definitions | 4. Commencement |

Short title **1.** These regulations may be cited as the *Low Income Tax Reduction Regulations*.

Definitions **2.** In these regulations "Act" means the *Income Tax Act, 2000*.

Low Income Tax
Reduction amounts **3.** For the purpose of the Act, for the 2007 taxation year

(a) the amount referred to in paragraph 21.1(2.1)(a) is \$464; and

(b) the amount referred to in paragraph 21.1(2.1)(b) is \$593.

Commencement

4. These regulations are considered to have come into force on January 1, 2007.

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**NEWFOUNDLAND AND LABRADOR
REGULATION 123/07**

Income Tax Deduction Regulations
under the
Income Tax Act, 2000
(O.C. 2007-478)

(Filed December 5, 2007)

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, December 3, 2007.

Gary Norris
Clerk of the Executive Council

REGULATIONS

Analysis

1. Short title
2. Interpretation
3. Deduction and remittances
4. Periodic payments
5. Commissions and salary or wages combined
6. LSVCC shares
7. Bonuses, retroactive increases and lump sum payments
8. When deductions are not required
9. Variations in deductions
10. Employees' returns

*Income Tax Deduction Regulations
Regulations (Amendment)*

1233007

- | | |
|--|------------|
| 11. Application of other provisions of federal regulations | Schedule A |
| 12. Commencement | Schedule B |

Short title

1. These regulations may be cited as the *Income Tax Deduction Regulations*.

Interpretation

2. (1) In these regulations

- (a) "Act" means the *Income Tax Act, 2000*;
- (b) "appropriate percentage" for a year means the lowest percentage specified in section 7 of the Act that is applicable in determining tax payable under the Act for that year;
- (c) "employee" means a person receiving remuneration who reports for work at an employer's establishment in the province;
- (d) "employer", "estimated deductions", "pay period", "remuneration", and "total remuneration" each has the same meaning as in section 100 of the federal regulations;
- (e) "federal regulations" means the Income Tax Regulations under subsection 221(1) of the federal Act;
- (f) "personal credits" means, in respect of a particular taxation year, the greater of
 - (i) the amount referred to in paragraph 9(1)(c) of the Act, and
 - (ii) the sum of the amounts that the employee would be entitled to claim for that year under
 - (A) subsections 9(1), (2) and (3) of the Act if the description of A in those subsections were read as "is equal to one",
 - (B) section 12 of the Act if the description of A in that section were read as "is equal to one" and as if subsection 118.3(1) of the Federal Act were read without reference to paragraph (c),

(C) sections 13 and 14 of the Act if subsection 118.5(1) of the federal Act were read without reference to "an amount equal to the product obtained when the appropriate percentage for the year is multiplied by" and the description of A in subsection 14(1) of the Act were read as "is equal to one",

(D) subsection 18(1) of the Act, if the formula $A + B - C$ were read as

$$(A + B) / C$$

where

A is the value of A in that subsection,

B is the value of B in that subsection, and

C is the appropriate percentage for the year, and

(E) subsection 18(2) of the Act, if the formula $A - B$ in subsection 18(3) of the Act were read as

$$A / B$$

where

A is the value of A in that subsection, and

B is the appropriate percentage for the year; and

(g) "year" means a calendar year.

(2) Amounts expressed in dollars in the Act that are relevant to the definition in this section of "personal credits" and are subject to an annual adjustment under section 6.1 of the Act are subject to the same annual adjustment for the purpose of that definition.

(3) For the purpose of these regulations, subsections 100(3), (3.1) and (4) of the federal regulations applies, with the necessary changes.

Deduction and remittances **3.** Every person who makes a payment described in subsection 153(1) of the federal Act, as that section applies for the purpose of the Act, to an employee shall deduct or withhold from that payment, and remit to the Receiver General of Canada, the amount that is determined under these regulations.

Periodic payments **4.** (1) Subject to subsection (3) and sections 4 to 8 and to section 109 of the federal regulations, the amount to be deducted or withheld under section 3 of these regulations for a pay period in which the employer makes a payment of remuneration to an employee is determined by the formula

$$A / B$$

where

A is the employee's notional tax for the year in which the payment is made, and

B is the maximum number of pay periods in that year.

(2) For the purpose of this section,

(a) an employee's notional tax for the year is the amount determined by the formula

$$(C + D) - E$$

where

C is the amount of tax that would be determined under section 6 of the Act for the year if the employee's notional remuneration for that year were the employee's taxable income for the year,

D is an amount equal to the amount that would be determined under section 32 of the Act with respect to the employee if the amount that would be the notional tax for the year for the employee were determined without reference to the element D in this formula and that tax were

that employee's tax payable under Part I of the Act for that year, and

E is the employee's tax credit amount;

- (b) an employee's notional remuneration for the year is the amount determined by the formula

$$F \times G$$

where

F is the amount that is the mid-point of the applicable range of remuneration specified in Schedule A for the pay period in which the payment falls, and

G is the maximum number of pay periods in that year; and

- (c) the employee's tax credit amount is the amount determined by the formula

$$H \times [I + J + K]$$

where

H is the appropriate percentage for the year,

I is,

- (i) where the employee is resident in Canada at the time of the payment, the amount specified in Schedule B as the mid-point of the range of amounts within which the employee's base credit amount falls, and
- (ii) where the employee is not resident in Canada at the time of the payment, nil,

J is the employee's notional remuneration for the year multiplied by the employee's premium rate for the year under the *Employment Insurance Act* (Canada), not exceeding the maxi-

imum amount of the premiums payable by the employee for the year under that Act, and

K is the employee's notional remuneration for the year less the amount for that year determined under section 20 of the *Canada Pension Plan* multiplied by the employee's contribution rate for the year under that Act or under a provincial plan as defined in section 3 of that Act, not exceeding the maximum amount of the contributions payable by the employee for the year under the plan.

(3) The amount determined under subsection (1) shall be rounded to the nearest multiple of \$0.05, or, where that amount is equidistant from 2 multiples of \$0.05, to the higher multiple.

Commissions and
salary or wages
combined

5. (1) Subject to sections 6 to 9 of these regulations and to section 109 of the federal regulations, where an employee has made an election under section 107(2) of the federal regulations and has not revoked that election, the amount to be deducted or withheld under section 3 of these regulations by the employer from a payment of remuneration to that employee is the amount determined by the formula

$$A \times B$$

where

A is the amount of the payment, and

B is the employee's notional tax rate.

(2) For the purpose of this section,

(a) an employee's notional tax rate is, subject to subsection (3), the amount determined by the formula

$$C / D$$

where

C is the employee's notional tax, and

D is the employee's total remuneration for the year;

- (b) an employee's notional tax is the amount determined by the formula

$$E - F$$

where

E is the amount of tax that would be determined under section 7 of the Act for the year if the employee's net notional remuneration for that year were the employee's taxable income for the year, and

F is the employee's tax credit amount;

- (c) an employee's total remuneration for the year is the amount recorded as his or her total remuneration by the employee on the return filed under subsection 107(2) of the federal regulations;

- (d) an employee's net notional remuneration is the amount determined by the formula

$$D - H$$

where

D is the employee's total remuneration for the year, and

H is the employee's expenses for the year as recorded by the employee on the return filed under subsection 107(2) of the federal regulations; and

- (e) an employee's tax credit amount is the amount determined by the formula

$$I \times [J + K + L]$$

where

I is the appropriate percentage for the year,

J is

- (i) where the employee is resident in Canada at the time of the payment, the employee's base credit amount for the year as recorded by the employee on the return filed under section 10, and
- (ii) where the employee is not resident in Canada at the time of the payment, nil,

K is the employee's total remuneration for the year multiplied by the employee's premium rate for the year under the *Employment Insurance Act* (Canada), not exceeding the maximum amount of the premiums payable by the employee for the year under that Act, and

L is the employee's total remuneration for the year less the amount for the year determined under section 20 of the *Canada Pension Plan* multiplied by the employee's contribution rate for the year under that Act or under a provincial plan as defined in section 3 of that Act, not exceeding the maximum amount of the contributions payable by the employee for the year under the plan.

(3) For the purpose of this section, the amount determined under paragraph (2)(a) is to be rounded to 2 places after the decimal by

- (a) adding .005 to the first 3 digits after the decimal; and
- (b) dropping the third digit from the total obtained under paragraph (a).

LSVCC shares

6. Where, in a taxation year, an employer deducts from a payment of remuneration to an employee an amount for the acquisition by the employee of a share which would entitle the employee to a deduction for that year under section 45.1 of the Act, there shall be deducted from

the amount determined under paragraph 4(2)(a) or 5(2)(b) in respect of that payment the lesser of

- (a) 15% of the amount deducted for the acquisition of the share; and
- (b) \$750.

Bonuses, retroactive increases and lump sum payments

7. (1) Where, in a taxation year, a payment for a bonus or retroactive increase in remuneration is made by an employer to an employee whose total remuneration from the employer, including the bonus or retroactive increase, may reasonably be expected not to exceed \$5,000 in that year, the amount to be deducted or withheld under section 3 by the employer from the payment is 5% of the payment.

(2) Where a payment for a bonus is made by an employer to an employee whose total remuneration from the employer, including the bonus, may reasonably be expected to exceed \$5,000 in the taxation year of the employee in which the payment is made, the amount to be deducted or withheld under section 3 by the employer from the payment is the amount determined by the formula

$$A \times (B - C)$$

where

A is the number of pay periods in the taxation year of the employee in which the payment is made, and

B is the amount determined under section 4 for an assumed remuneration equal to the sum of

- (a) the amount of regular remuneration paid by the employer to the employee in the pay period in which the bonus payment is made; and
- (b) an amount equal to the bonus payment divided by the number of pay periods in that year, and

C is the amount determined under section 4 in respect of the amount of regular remuneration

paid by the employer to the employee in the pay period in which the payment is made.

(3) Where a payment for a retroactive increase in remuneration is made by an employer to an employee whose total remuneration from the employer, including the retroactive increase, may reasonably be expected to exceed \$5,000 in the taxation year, the amount to be deducted or withheld under section 3 by the employer from the payment is the amount determined by the formula

$$D \times (E - F)$$

where

D is the number of pay periods for which the increase in remuneration is retroactive,

E is the amount determined under section 4 for the new rate of remuneration, and

F is the amount determined under section 4 for the previous rate of remuneration.

(4) Subject to subsection (5), where a lump sum payment, as defined in subsection 103(6) of the federal regulations, is made by an employer to an employee who is a resident in Canada, the amount to be deducted or withheld under section 3 of these regulations by the employer from the payment is as follows:

- (a) 3% of the payment, where the payment does not exceed \$5,000;
- (b) 7% of the payment, where the payment exceeds \$5,000 but does not exceed \$15,000;
- (c) 10% of the payment, where the payment exceeds \$15,000.

(5) Where the lump sum payment referred to in subsection (4) would be pension income or qualified pension income of the employee to which section 9(3) of the Act would apply if the definition "pension income" in subsection 118(7) of the federal Act were read without reference to subparagraphs (a)(ii) and (iii) of that definition, the payment is considered to be the amount of the payment minus

- (a) where the payment does not exceed the amount taxable referred to in paragraph 7(1)(a) of the Act, as adjusted annually under section 6.1 of the Act, the lesser of \$1,000 and the amount of the payment;
- (b) where the payment exceeds the amount referred to in paragraph (a) but does not exceed \$59,772, the amount determined by the formula

$$\$1,000 \times (A / B)$$

where

A is the appropriate percentage, and

B is the percentage in paragraph 8(3)(b) of the Act that is applicable in determining tax payable under the Act for the year in which the payment is made; and

- (c) where the payment exceeds \$59,772, the amount determined by the formula

$$\$1,000 \times (A / B)$$

where

A is the appropriate percentage, and

B is the percentage in paragraph 8(3)(c) of the Act that is applicable in determining tax payable under the Act for the year in which the payment is made.

- (6) An amount that
 - (a) is expressed in dollars in subsection (5); and
 - (b) is the same as an amount in section 7 of the Act that is subject to adjustment under section 6.1 of the Act,

is subject to the same annual adjustment for the purpose of subsection (5).

(7) For the purpose of paragraphs (5)(b) and (c), the amount determined by the formula shall be rounded to the nearest multiple of one dollar, or, where that amount is equidistant from 2 of those multiples, to the higher multiple.

When deductions are not required

8. An amount is not required to be deducted or withheld under these regulations from a payment in respect of an employee who was neither employed nor resident in Canada at the time of the payment, except for

- (a) remuneration described in subparagraph 115(2)(e)(i) of the federal Act that is paid to a non-resident person who has in the year in which the payment is made, or who had in a previous year, ceased to be a resident in Canada; or
- (b) remuneration reasonably attributable to the duties of an office or employment performed or to be performed in Canada by the non-resident person.

Variations in deductions

9. (1) Where an employer makes a payment of remuneration to an employee in his or her taxation year

- (a) for a period for which a provision is not made in Schedule A; or
- (b) for a pay period referred to in Schedule A, and the amount of the payment is greater than an amount provided for in that schedule for that pay period,

the amount to be deducted or withheld under section 3 from the payment of remuneration is the amount determined by the formula

$$A \times (B / C)$$

where

A is the amount of the payment,

B is the tax reasonably expected to be payable under the Act by the employee on the total remuneration reasonably expected to be paid by the employer to the employee for the year in which the payment is made, and

C is the total remuneration referred to in the description of B.

Employees' returns

10. The return required to be filed by an employee under subsection 227(2) of the federal Act as it applies for the purpose of these regulations shall be filed by the employee with the employer when the employee begins employment with that employer, and a new return in the same form shall be filed within 7 days after the date of an event that may reasonably be expected to change the employee's personal credits amount for the year.

Application of other provisions of federal regulations

11. (1) The following provisions of the federal regulations apply for the purpose of these regulations:

- (a) subsection 102(5),
- (b) subsections 104(3), (3.01), (3.1) and (4),
- (c) section 104.1,
- (d) subsections 107(2) and (3),
- (e) section 108,
- (f) section 109, and
- (g) subsection 110(1).

(2) Subsections 100(2) and (5) of the federal regulations do not apply for the purpose of these regulations.

Commencement

12. These regulations are considered to have come into force on January 1, 2007.

Schedule A

1. For the purpose of the description of F in paragraph 4(2)(b), from January 1 to June 30, 2007, the ranges of remuneration for each pay period in a taxation year shall be determined as follows:

- (a) in respect of a daily pay period, the ranges of remuneration commence at \$33 and increase in increments of \$2 for each range up to and including \$140.99;
- (b) in respect of a weekly pay period, the ranges of remuneration commence at \$150 and increase in increments of
 - (i) \$2 for each range up to and including \$257.99,
 - (ii) \$4 for each range from \$258 to \$477.99,
 - (iii) \$8 for each range from \$478 to \$917.99,
 - (iv) \$12 for each range from \$918 to \$1,577.99,
 - (v) \$16 for each range from \$1,578 to \$2,457.99, and
 - (vi) \$20 for each range from \$2,458 to \$3,557.99;
- (c) in respect of a bi-weekly pay period, the ranges of remuneration commence at \$299 and increase in increments of
 - (i) \$4 for each range up to and including \$514.99,
 - (ii) \$8 for each range from \$515 to \$954.99,
 - (iii) \$16 for each range from \$955 to \$1,834.99,
 - (iv) \$24 for each range from \$1,835 to \$3,154.99,
 - (v) \$32 for each range from \$3,155 to \$4,914.99, and
 - (vi) \$40 for each range from \$4,915 to \$7,114.99;
- (d) in respect of a semi-monthly pay period, the ranges of remuneration commence at \$324 and increase in increments of

- (i) \$4 for each range up to and including \$539.99,
 - (ii) \$8 for each range from \$540 to \$979.99,
 - (iii) \$18 for each range from \$980 to \$1,969.99,
 - (iv) \$26 for each range from \$1,970 to \$3,399.99,
 - (v) \$34 for each range from \$3,400 to \$5,269.99, and
 - (vi) \$44 for each range from \$5,270 to \$7,689.99;
- (e) in respect of 12 monthly pay periods, the ranges of remuneration commence at \$647 and increase in increments of
- (i) \$8 for each range up to and including \$1,078.99,
 - (ii) \$18 for each range from \$1,079 to \$2,068.99,
 - (iii) \$34 for each range from \$2,069 to \$3,938.99,
 - (iv) \$52 for each range from \$3,939 to \$6,798.99,
 - (v) \$70 for each range from \$6,799 to \$10,648.99, and
 - (vi) \$86 for each range from \$10,649 to \$15,378.99;
- (f) in respect of 10 monthly pay periods, the ranges of remuneration commence at \$777 and increase in increments of
- (i) \$10 for each range up to and including \$1,316.99,
 - (ii) \$20 for each range from \$1,317 to \$2,416.99,
 - (iii) \$42 for each range from \$2,417 to \$4,726.99,
 - (iv) \$62 for each range from \$4,727 to \$8,136.99,
 - (v) \$84 for each range from \$8,137 to \$12,756.99, and
 - (vi) \$104 for each range from \$12,757 to \$18,476.99;

- (g) in respect of 13 pay periods a year, the ranges of remuneration commence at \$598 and increase in increments of
 - (i) \$8 for each range up to and including \$1,029.99,
 - (ii) \$16 for each range from \$1,030 to \$1,909.99,
 - (iii) \$32 for each range from \$1,910 to \$3,669.99,
 - (iv) \$48 for each range from \$3,670 to \$6,309.99,
 - (v) \$64 for each range from \$6,310 to \$9,829.99, and
 - (vi) \$80 for each range from \$9,830 to \$14,229.99; and
- (h) in respect of 22 pay periods a year, the ranges of remuneration commence at \$354 and increase in increments of
 - (i) \$6 for each range up to and including \$677.99,
 - (ii) \$10 for each range from \$678 to \$1,227.99,
 - (iii) \$18 for each range from \$1,228 to \$2,217.99,
 - (iv) \$28 for each range from \$2,218 to \$3,757.99,
 - (v) \$38 for each range from \$3,758 to \$5,847.99, and
 - (vi) \$48 for each range from \$5,848 to \$8,487.99.

2. For the purpose of the description of F in paragraph 4(2)(b), from July 1 to December 31, 2007, the ranges of remuneration for each pay period in a taxation year shall be determined as follows:

- (a) in respect of a daily pay period, the ranges of remuneration commence at \$34 and increase in increments of \$2 for each range up to and including \$141.99;
- (b) in respect of a weekly pay period, the ranges of remuneration commence at \$153 and increase in increments of
 - (i) \$2 for each range up to and including \$260.99,

- (ii) \$4 for each range from \$261 to \$480.99,
 - (iii) \$8 for each range from \$481 to \$920.99,
 - (iv) \$12 for each range from \$921 to \$1,580.99,
 - (v) \$16 for each range from \$1,581 to \$2,460.99, and
 - (vi) \$20 for each range from \$2,461 to \$3,560.99;
- (c) in respect of a bi-weekly pay period, the ranges of remuneration commence at \$305 and increase in increments of
- (i) \$4 for each range up to and including \$520.99,
 - (ii) \$8 for each range from \$521 to \$960.99,
 - (iii) \$16 for each range from \$961 to \$1,840.99,
 - (iv) \$24 for each range from \$1,841 to \$3,160.99,
 - (v) \$32 for each range from \$3,161 to \$4,920.99, and
 - (vi) \$40 for each range from \$4,921 to \$7,120.99;
- (d) in respect of a semi-monthly pay period, the ranges of remuneration commence at \$331 and increase in increments of
- (i) \$4 for each range up to and including \$546.99,
 - (ii) \$8 for each range from \$547 to \$986.99,
 - (iii) \$18 for each range from \$987 to \$1,976.99,
 - (iv) \$26 for each range from \$1,977 to \$3,406.99,
 - (v) \$34 for each range from \$3,407 to \$5,276.99, and
 - (vi) \$44 for each range from \$5,277 to \$7,696.99;

- (e) in respect of 12 monthly pay periods, the ranges of remuneration commence at \$661 and increase in increments of
 - (i) \$8 for each range up to and including \$1,092.99,
 - (ii) \$18 for each range from \$1,093 to \$2,082.99,
 - (iii) \$34 for each range from \$2,083 to \$3,952.99,
 - (iv) \$52 for each range from \$3,953 to \$6,812.99,
 - (v) \$70 for each range from \$6,813 to \$10,662.99, and
 - (vi) \$86 for each range from \$10,663 to \$15,392.99;
- (f) in respect of 10 monthly pay periods, the ranges of remuneration commence at \$793 and increase in increments of
 - (i) \$10 for each range up to and including \$1,332.99,
 - (ii) \$20 for each range from \$1,333 to \$2,432.99,
 - (iii) \$42 for each range from \$2,433 to \$4,742.99,
 - (iv) \$62 for each range from \$4,743 to \$8,152.99,
 - (v) \$84 for each range from \$8,153 to \$12,772.99, and
 - (vi) \$104 for each range from \$12,773 to \$18,492.99;
- (g) in respect of 13 pay periods a year, the ranges of remuneration commence at \$610 and increase in increments of
 - (i) \$8 for each range up to and including \$1,041.99,
 - (ii) \$16 for each range from \$1,042 to \$1,921.99,
 - (iii) \$32 for each range from \$1,922 to \$3,681.99,
 - (iv) \$48 for each range from \$3,682 to \$6,321.99,
 - (v) \$64 for each range from \$6,322 to \$9,841.99, and

- (vi) \$80 for each range from \$9,842 to \$14,241.99; and
- (h) in respect of 22 pay periods a year, the ranges of remuneration commence at \$361 and increase in increments of
 - (i) \$6 for each range up to and including \$684.99,
 - (ii) \$10 for each range from \$685 to \$1,234.99,
 - (iii) \$18 for each range from \$1,235 to \$2,224.99,
 - (iv) \$28 for each range from \$2,225 to \$3,764.99,
 - (v) \$38 for each range from \$3,765 to \$5,854.99, and
 - (vi) \$48 for each range from \$5,855 to \$8,494.99.

Schedule B

1. For the purpose of paragraph 4(2)(c), from January 1 to June 30, 2007, the mid-point of each range of base credit amounts listed in the first column of the following table is the amount specified opposite in the second column of the table.

Column 1	Column 2
Range of base credit amount	Mid-point
\$0 to \$7,410	\$7,410
From \$7,410.01 to \$9,010	\$8,210
From \$9,010.01 to \$10,610	\$9,810
From \$10,610.01 to \$12,210	\$11,410
From \$12,210.01 to \$13,810	\$13,010
From \$13,810.01 to \$15,410	\$14,610
From \$15,410.01 to \$17,010	\$16,210
From \$17,010.01 to \$18,610	\$17,810
From \$18,610.01 to \$20,210	\$19,410
From \$20,210.01 to \$21,810	\$21,010
for amounts in excess of \$21,810	the actual base credit amount

2. For the purpose of paragraph 4(2)(c), from July 1 to December 31, 2007, the mid-point of each range of base credit amounts listed in the first column of the following table is the amount specified opposite in the second column of the table.

Column 1	Column 2
Range of base credit amount	Mid-point
\$0 to \$7,558	\$7,558
From \$7,558.01 to \$9,174	\$8,366
From \$9,174.01 to \$10,790	\$9,982
From \$10,790.01 to \$12,406	\$11,598
From \$12,406.01 to \$14,022	\$13,214
From \$14,022.01 to \$15,638	\$14,830
From \$15,638.01 to \$17,254	\$16,446
From \$17,254.01 to \$18,870	\$18,062
From \$18,870.01 to \$20,486	\$19,678
From \$20,486.01 to \$22,102	\$21,294
for amounts in excess of \$22,102	the actual base credit amount

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Child Benefit Regulations, 2007 (In force July 1, 2007)	NLR 120/07	R & S NLR 83/06	Dec 7/07, p. 841
Personal Income Tax Indexation Regulations (In force January 1, 2007)	NLR 121/07	New	Dec 7/07, p. 845
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