



THE NEWFOUNDLAND AND LABRADOR GAZETTE

PART I

PUBLISHED BY AUTHORITY

Vol. 91

ST. JOHN'S, THURSDAY, JUNE 30, 2016

No. 26

CORPORATIONS ACT

2014 01G 6611 IN THE SUPREME COURT OF NEWFOUNDLAND AND LABRADOR TRIAL DIVISION (GENERAL) NOTICE OF LIQUIDATION

NOTICE IS HEREBY given to all parties that, by Order of the Honourable Madam Justice Paquette dated May 26, 2016 in court file number 2014 01G 6611 In the Supreme Court of Newfoundland and Labrador Trial Division (General), SMART! Industrial Solutions Inc. (hereinafter referred to as "SMART!") be dissolved.

PURSUANT subsection 349(1) of the *Corporations Act*, RSNL1990 cC-33, the liquidator for SMART!, appointed under the abovementioned Order, shall be Sean R. Stack of S.R. Stack & Company Ltd. (hereinafter referred to as the "Liquidator").

ALL PERSONS indebted to SMART! are required to render an account and pay to the Liquidator any amounts owing not later than August 2, 2016 at the Liquidator's address, provided below. Nothing in this Notice shall limit or preclude the Liquidator from asserting that a person is indebted to SMART! for a sum in excess of that asserted or paid in response to this Notice. Payment to any other party will not discharge your liability to SMART!.

ALL PERSONS possessing property of SMART! are required to deliver said property not later than August 2, 2016 to the Liquidator at the address provided below.

ALL PERSONS having a claim against SMART!, whether liquidated, unliquidated, future or contingent, are required to present particulars of the claim in writing to the Liquidator not later than the 2nd day of September, 2016. Nothing in this Notice shall preclude the Liquidator from disallowing all or any portion of any claim submitted or from seeking additional clarification documentation with respect to any such claim.

DATED AT the City of St. John's, Province of Newfoundland and Labrador, this 24th day of June, 2016.

S.R. STACK & COMPANY LTD.
Liquidator for SMART!
PER: Sean R. Stack

ADDRESS FOR SERVICE:
Suite 101, Regatta Plaza II
84-86 Elizabeth Avenue
St. John's, NL A1A 1W7

Tel: (709) 221-5500
Fax: (709) 221-6600

June 30

URBAN AND RURAL PLANNING ACT, 2000

**NOTICE OF REGISTRATION
TOWN OF TRINITY
MUNICIPAL PLAN AND
DEVELOPMENT REGULATIONS
AMENDMENT NO. 1, 2016**

TAKE NOTICE that the TOWN OF TRINITY Municipal Plan and Development Regulations Amendment No. 1, 2016, adopted on the 2nd day of May, 2016, and approved on the 6th day of June, 2016, has been registered by the Minister of Municipal Affairs.

In general terms, the purpose of the Plan Amendment is to redesignate land off the Fort Point Road at Coleman's Point, TRINITY to permit a five lot seasonal residential development, and adding policies for seasonal residential uses to the Plan. The corresponding Development Regulations Amendment rezones the area to a new Seasonal Residential land use zone.

The TRINITY Municipal Plan and Development Regulations Amendment No. 1, 2016, 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 Municipal Plan and Development Regulations Amendments may do so at the Town Office, during normal working hours.

TOWN OF TRINITY
Linda Sweet, Town Clerk

June 30

LANDS ACT

**NOTICE OF INTENT
*Lands Act, SNL1991 c36 as amended***

NOTICE IS HEREBY given that PETER P. COOK of Town of Conception Bay South, Newfoundland and Labrador intends to apply to the Department of Municipal Affairs, two months from the publication of this notice, to acquire title, pursuant to Section 7(2) of the said Act, to that piece of Crown land situated within fifteen (15) metres of the waters of Lawrence Pond in the Electoral District of Harbour Main for the purpose of erection of boat house and being more particularly described as follows:

*Bounded on the North by Pond reservation
for a distance of 5 metres;
Bounded on the East by Lawrence Pond
for a distance of 8 metres;
Bounded on the South by Pond reservation
for a distance of 5 metres;
Bounded on the West by Lawrence Pond Road
for a distance of 8 metres;
and containing an area of
approximately 40 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 Municipal Affairs, and mail to the nearest Regional Lands Office:

c/o Eastern Regional Lands Office, P.O. Box 8700, Howley Building, Higgins Line, St. John's, NL, A1B 4J6.

c/o Central Regional Lands Office, P.O. Box 2222, Gander, NL, A1V 1L7.

c/o Western Regional Lands Office, P.O. Box 2006, Sir Richard Squires Building, Corner Brook, NL, A2H 6J8.

c/o Labrador Regional Lands Office, P.O. Box 3014, Station "B", Happy Valley-Goose Bay, NL, A0P 1E0.

For further information on the proposed application, please contact: PETER P. COOK, Telephone Number: 709 744 3614.

(DISCLAIMER: *The Newfoundland and Labrador Gazette* publishes a NOTICE OF INTENT received from the Applicant and takes no responsibility for errors or omissions in the property being more particularly described.)

June 30

**NOTICE OF INTENT
*Lands Act, SNL1991 c36 as amended***

NOTICE IS HEREBY given that DON ESCOTT of Town of Paradise, Newfoundland and Labrador intends to apply to the Department of Municipal Affairs, two months from the publication of this notice, to acquire title, pursuant to Section 7(2) of the said Act, to that piece of Crown land situated within fifteen (15) metres of the waters of Three Island Pond in the Electoral District of Topsail - Paradise for the purpose of erection of wharf and being more particularly described as follows:

*Bounded on the North by water
for a distance of 9.23 metres;
Bounded on the East by land of DON ESCOTT
for a distance of 2 metres;
Bounded on the South by water
for a distance of 9.23 metres;
Bounded on the West by water
for a distance of 9.23 metres;
and containing an area of
approximately 85 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 Municipal Affairs, and mail to the nearest Regional Lands Office:

c/o Eastern Regional Lands Office, P.O. Box 8700, Howley Building, Higgins Line, St. John's, NL, A1B 4J6.

c/o Central Regional Lands Office, P.O. Box 2222, Gander, NL, A1V 1L7.

c/o Western Regional Lands Office, P.O. Box 2006, Sir Richard Squires Building, Corner Brook, NL, A2H 6J8.

c/o Labrador Regional Lands Office, P.O. Box 3014, Station "B", Happy Valley-Goose Bay, NL, A0P 1E0.

For further information on the proposed application, please contact: DON ESCOTT, Telephone Number: 709 685 9498.

(DISCLAIMER: *The Newfoundland and Labrador Gazette* publishes a NOTICE OF INTENT received from the Applicant and takes no responsibility for errors or omissions in the property being more particularly described.)

June 30

TRUSTEE ACT

ESTATE NOTICE

IN THE MATTER OF the Estate and Effects of Late OLIVE VERINA YETMAN, of the Town of Centreville, in the Province of Newfoundland and Labrador, Retired Person, Deceased.

All persons claiming to be creditors of or who have any claims or demands upon or affecting the Estate of OLIVE VERINA YETMAN, the aforesaid Deceased, who died at Town of Brookfield, in the Province of Newfoundland and Labrador on or about the 2nd day of December, 2015, are hereby requested to send particulars thereof in writing, duly attested, to the undersigned Solicitor for the Executor of the Estate on or before the 1st day of July, 2016 after which date the Executor will proceed to distribute the said Estate having regard only to the claims of which he shall then have had notice.

DATED AT the Town of Gander, Newfoundland and Labrador, this 14th day of June, 2016.

BONNELL LAW
Solicitor for the Executor
PER: R. Archibald Bonnell

ADDRESS FOR SERVICE:
P.O. Box 563
218 Airport Boulevard
Gander, NL A1V 2E1

Tel: (709) 651-4949
Fax: (709) 651-4951

June 24 & 30

ESTATE NOTICE

IN THE ESTATE of EDITH VAVASOUR, Late of the Town of Conception Bay South, in the Province of Newfoundland and Labrador, Widow, Deceased.

All persons claiming to be creditors of or who have any claims or demands upon or affecting the Estate of EDITH VAVASOUR, Late of the Town of Conception Bay South, in the Province of Newfoundland and Labrador, Widow, Deceased, are hereby requested to send particulars thereof in writing, duly attested, to the undersigned Solicitors for the Administrators of the said Deceased, on or before July 25, 2016 after which date the Administrators will proceed to distribute the said Estate having regard only to the claims of which they then shall have had notice.

DATED AT St. John's, this 24th day of June, 2016.

BENSON BUFFETT PLC INC.
Solicitors for the Administrators
PER: J. David B. Baird, QC

ADDRESS FOR SERVICE:

Suite 900, Atlantic Place
215 Water Street
P. O. Box 1538
St. John's, NL A1C 5N8

Tel: (709) 579-2081
Fax: (709) 579-2647

June 30



THE NEWFOUNDLAND AND LABRADOR GAZETTE

PART II

SUBORDINATE LEGISLATION FILED UNDER THE STATUTES AND SUBORDINATE LEGISLATION ACT

Vol. 91

ST. JOHN'S, THURSDAY, JUNE 30, 2016

No. 26

NEWFOUNDLAND AND LABRADOR REGULATIONS

NLR 30/16

NLR 31/16

NLR 32/16

NLR 33/16

NLR 34/16



NEWFOUNDLAND AND LABRADOR REGULATION 30/16

Eastern Regional Service Board Regulations, 2013 (Amendment)
under the
Regional Service Boards Act, 2012

(Filed June 29, 2016)

Under the authority of section 19 of the *Regional Service Boards Act, 2012*, I make the following regulations.

Dated at St. John's, June 29, 2016.

Eddie Joyce
Minister of Municipal Affairs

REGULATIONS

Analysis

1. S.3 Amdt.
Prescribed services

NLR 8/13
as amended

1. Section 3 of the *Eastern Regional Service Board Regulations, 2013* is amended by adding immediately after subsection (2) the following:

(3) The board has the power to provide fire protection services within the Eastern region.

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NEWFOUNDLAND AND LABRADOR REGULATION 31/16

Highway Sign Regulations, 1999 (Amendment)
under the
Urban and Rural Planning Act, 2000

(Filed June 29, 2016)

Under the authority of section 36 of the *Urban and Rural Planning Act, 2000* I make the following regulations.

Dated at St. John's, June 10, 2016.

Eddie Joyce
Minister of Municipal Affairs

REGULATIONS

Analysis

- | | |
|---|------------------|
| 1. S.3.1 Added
Application for exclusion
from regulations | 2. General Amdt. |
|---|------------------|

NLR 85/99
as amended

1. The *Highway Sign Regulations, 1999* are amended by adding immediately after section 3 the following:

Application for
exclusion from
regulations

3.1 Notwithstanding section 3, the minister may exclude a highway or a portion of a highway within a municipal planning area from the application of these regulations where

- (a) a municipality applies to have a highway or portion of a highway excluded from these regulations;

- (b) the speed limit of the highway or portion of the highway referred to in paragraph (a) is less than 60 kilometres per hour; and
- (c) the following departments have reviewed the application and are satisfied that the municipal plan and development regulations of the municipality provide adequate policy guidance and regulatory controls over signage:
 - (i) Municipal Affairs,
 - (ii) Business, Tourism, Culture and Rural Development,
 - (iii) Transportation and Works, and
 - (iv) Service Newfoundland and Labrador.

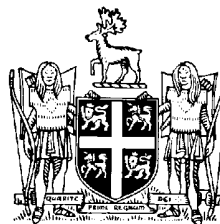
General Amdt.

2. (1) The regulations are amended by deleting the words "Department of Works, Services and Transportation" wherever they occur and substituting the words "Department of Transportation and Works".

(2) The regulations are amended by deleting the words "Department of Government Services and Lands" wherever they occur and substituting the words "Department of Service Newfoundland and Labrador".

(3) The regulations are amended by deleting the words "Department of Tourism, Culture and Recreation" wherever they occur and substituting the words "Department of Business, Tourism, Culture and Rural Development".

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NEWFOUNDLAND AND LABRADOR REGULATION 32/16

Income Supplement and Seniors' Benefit Regulations
under the
Income Tax Act, 2000
(O.C. 2016-102)

(Filed June 30, 2016)

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

Dated at St. John's, June 30, 2016.

Julia Mullaley
Clerk of the Executive Council

REGULATIONS

Analysis

- | | |
|----------------|-----------------|
| 1. Short title | 3. Calculation |
| 2. Definitions | 4. Commencement |

Short title

1. These regulations may be cited as the *Income Supplement and Seniors' Benefit Regulations*.

Definitions

2. In these regulations

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

(b) "adjusted income", "cohabiting spouse or common law partner", "qualified dependant" and "qualified relation" have the

same meanings assigned to them under paragraph 34(1)(a) of the Act;
and

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

Calculation

3. (1) For the purpose of subsection 34(3) of the Act, the amount
referred to in that subsection shall be the total of

(a) the amount by which the total of

(i) \$220,

(ii) the lesser of \$230 and 4.6% of the amount by which the
individual's adjusted income for the taxation year ex-
ceeds \$15,000,

(iii) \$60 for the qualified relation, if any, of the individual in
relation to the specified month, and

(iv) the product obtained when \$200 is multiplied by the
number of qualified dependants of the individual in rela-
tion to the specified month,

exceeds

(v) 9% of the amount by which the individual's adjusted
income for the taxation year exceeds \$40,000;

(b) the amount by which the total of

(i) \$200 where the individual is eligible to claim an amount
under subsection 118.3(1) of the federal Act, and

(ii) \$200 where the qualified relation of the individual is
eligible to claim an amount under subsection 118.3(1)
of the federal Act,

exceeds

(iii) 1.4% of the amount by which the individual's adjusted
income for the taxation year exceeds \$29,402; and

(c) the amount by which the total of

- (i) where there is no qualified relation, \$1,313 for an eligible individual who is 64 years of age or over at any time in the taxation year, and
- (ii) where there is a qualified relation, \$1,313 for one eligible individual who is 64 years of age or over any time in the taxation year,

exceeds

- (iii) 11.66% of the amount by which the individual's adjusted income for the taxation year exceeds \$29,402.

(2) With respect to subparagraph (1)(c)(ii), notwithstanding a circumstance where both cohabiting spouses or common law partners qualify for the amount under that subparagraph, only one of the cohabiting spouses or common law partners shall be eligible for that amount.

Commencement

4. These regulations come into force on July 1, 2016.

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NEWFOUNDLAND AND LABRADOR REGULATION 33/16

Home Heating Tax Credit Program Repeal Regulations
under the
Income Tax Act, 2000
(O.C. 2016-100)

(Filed June 30, 2016)

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

Dated at St. John's, June 30, 2016.

Julia Mullaley
Clerk of the Executive Council

REGULATIONS

Analysis

- | | |
|----------------|-----------------|
| 1. Short title | 3. Commencement |
| 2. Repeal | |

Short title

1. These regulations may be cited as the *Home Heating Tax Credit Program Repeal Regulations*.

Repeal

2. The *Home Heating Tax Credit Program Regulations*, Newfoundland and Labrador Regulation 32/08, are repealed.

*Home Heating Tax Credit Program
Repeal Regulations*

33/16

Commencement

3. These regulations come into force on October 1, 2016.

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NEWFOUNDLAND AND LABRADOR REGULATION 34/16

Revenue Administration Regulations (Amendment)
under the
Revenue Administration Act
(O.C. 2016-101)

(Filed June 30, 2016)

Under the authority of sections 107 and 111 of the *Revenue Administration Act*, the Lieutenant-Governor in Council makes the following regulations.

Dated at St. John's, June 30, 2016.

Julia Mullaley
Clerk of the Executive Council

REGULATIONS

Analysis

- | | |
|--|--|
| 1. S. 2 Amdt.
Interpretation | 64.2 Entries to be distinguishable |
| 2. S. 5.1 Added
Tax to be paid over-RST on insurance premiums | 64.3 Tax shown separately |
| 3. Ss. 64.1-64.7 Added
64.1 Change of seller's circumstances | 64.4 Exemptions |
| | 64.5 Insurance exemptions |
| | 64.6 Surety bond - RST on insurance premiums |
| | 64.7 Tax avoidance |
| | 4. Commencement |

NLR 73/11 as
amended

1. Section 2 of the *Revenue Administration Regulations* is amended by adding immediately after subsection (2) the following:

(3) In Part X, "accident insurance", "sickness insurance", "life insurance" and "marine insurance" have the same meanings as in the *Insurance Companies Act*.

2. The regulations are amended by adding immediately after section 5 the following:

Tax to be paid over-
RST on insurance
premiums

5.1 (1) A retail purchaser shall pay tax on premiums in respect of contracts of insurance at the time the premium is paid.

(2) A seller shall collect tax on premiums in respect of contracts of insurance at the time the premium is paid.

(3) A seller who collects tax on premiums in respect of contracts of insurance shall remit the tax to the minister on or before the twentieth day of the calendar month immediately following the month in which the tax was collected.

(4) A retail purchaser referred to in subsection 91.1(10) of the Act shall compute the tax payable by him or her and shall, on or before the twentieth day of the calendar month immediately following that in which the tax became payable, pay the tax over to the minister.

3. The regulations are amended by adding immediately after section 64 the following:

Change of seller's
circumstances

64.1 (1) Where a seller changes the name or address of his or her business, he or she shall immediately return his or her registration certificate to the minister for amendment.

(2) When a seller disposes of or discontinues his or her business, he or she shall, not later than 15 days after that, inform the minister of the disposition or discontinuance giving details of the transaction and submit his or her registration certificate for cancellation and make a return for a period unreported.

(3) Where a registration certificate is lost or destroyed, application shall immediately be made to the minister for a copy of it.

Entries to be distinguishable	<p>64.2 All entries concerning the tax in books and records required under section 9 of the Act, shall be separate and distinguishable from other entries made in it.</p>
Tax shown separately	<p>64.3 Where a receipt, bill, invoice or other document is issued by a person selling tangible personal property at a retail sale, the following shall be shown as separate items on the document:</p> <ul style="list-style-type: none">(a) the registration certificate number; and(b) the tax.
Exemptions	<p>64.4 Tangible personal property purchased by persons engaged in interprovincial transportation operations as common carriers and utilized for the purpose of the movement of goods or passengers by road but only to the extent that the total of kilometres travelled outside the province bears to the total of kilometres travelled for a stated period of time is exempt from the tax.</p>
Insurance exemptions	<p>64.5 The following forms of insurance shall be excluded from the application of section 91.1 of the Act:</p> <ul style="list-style-type: none">(a) accident insurance;(b) sickness insurance;(c) life insurance;(d) marine insurance, other than marine insurance on sport watercraft, when the sport watercraft are 20 tons gross or less;(e) surety, guarantee or fidelity insurance;(f) residential mortgage default insurance;(g) tangible personal property purchased by diplomatic and consular agents, officers or employees, including spouses of those persons, who are so accredited by the Department of Global Affairs (Canada) and who have been issued identity cards authorizing the exemption in the province, provided that the person is not a Canadian citizen, nor a permanent resident of Canada, and is assigned to duty from the state he

or she represents and is not engaged in another occupation;
and

- (h) endorsements on contracts of insurance with an effective date before July 1, 2016.

Surety bond - RST
on insurance premi-
ums

64.6 (1) The minister may require a collector or other person to post a bond by way of cash or other security satisfactory to the minister in an amount that may be determined by the minister, which shall not be greater than the amount equal to 3 times the amount of tax estimated by the minister as the amount normally collected by the collector or other person each month in compliance with the Act.

(2) Notwithstanding subsection (1), the amount posted shall not be less than \$1,000.

Tax avoidance

64.7 Where, on June 7, 2016 a retail purchaser held an insurance policy that, according to its terms, expired or renewed on or after July 1, 2016, and the retail purchaser cancelled that policy of insurance between June 7, 2016 and July 1, 2016 and entered into a new contract of insurance before July 1, 2016 for the purpose of tax avoidance,

- (a) the new contract of insurance shall be considered to have been entered into on or after July 1, 2016; and
- (b) the tax imposed in section 91.1 of the Act shall apply to premiums in respect of that contract of insurance.

Commencement

4. These regulations come into force on July 1, 2016.

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PART II

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Home Heating Tax Credit Program Repeal Regulations (In force Oct.1, 2016)	NLR 33/16	NLR 32/08 Rep.	Jun 30/16 p. 223
Income Supplement and Seniors' Benefit Regulations (In force July 1, 2016)	NLR 32/16	New	Jun 30/16 p. 219
Regional Service Boards Act, 2012			
Eastern Regional Service Board Regulations, 2013 (Amdt.)	NLR 30/16	Amends NLR 8/13 S.3 Amdt	Jun 30/16 p. 215
Revenue Administration Act			
Revenue Administration Regulations (Amdt.) (In force July 1, 2016)	NLR 34/16	NLR 73/11 Amdt. S.2 Amdt. S.5.1 Added Ss. 64.1-64.7 Added	Jun 30/16 p. 225
Urban and Rural Planning Act, 1999			
Highway Sign Regulations, 1999 (Amdt.)	NLR 31/16	Amends NLR 85/99 S.3.1 Added	Jun 30/16 p. 217

The Newfoundland and Labrador Gazette is published from the Office of the Queen's Printer.

Copy for publication must be received by **Friday, 4:30 p.m.**, seven days before publication date to ensure inclusion in next issue.

Advertisements must be submitted in either PDF format or as a MSWord file. When this is not possible, advertisements must be either, typewritten or printed legibly, separate from covering letter. Number of insertions required must be stated and the names of all signing officers typewritten or printed.

Copy may be mailed to the address below, faxed to (709) 729-1900 or emailed to queensprinter@gov.nl.ca.

Subscription rate for *The Newfoundland and Labrador Gazette* is \$144.38 for 52 weeks plus 15% HST (\$166.04). Weekly issues, \$3.47 per copy, plus 15% HST (\$3.99) payable in advance.

All cheques, money orders, etc., should be made payable to THE NEWFOUNDLAND EXCHEQUER ACCOUNT and all correspondence should be addressed to: Office of the Queen's Printer, P. O. Box 8700, Ground Floor, East Block, Confederation Building, St. John's, NL A1B 4J6, Telephone: (709) 729-3649, Fax: (709) 729-1900.

Web Site: <http://www.servicelnl.gov.nl.ca/printer/index.html>

The Newfoundland and Labrador Gazette

Advertising Rates

Prices effective July 1, 2016

Notices	Rate	15% HST	Total
Lands Act - Notice of Intent - 1 week	\$31.13	\$4.67	\$35.80
Motor Carrier Act - Notice - 1 week	\$39.90	\$5.99	\$45.89
Trustee Act - Estate Notice - 1 week	\$34.65	\$5.20	\$39.85
Trustee Act - Estate Notice - 2 weeks	\$62.37	\$9.36	\$71.73
Trustee Act - Estate Notice - 3 weeks	\$91.25	\$13.69	\$104.94
Trustee Act - Estate Notice - 4 weeks	\$118.97	\$17.85	\$136.82

All other public notices required by law to be published in *The Newfoundland and Labrador Gazette*, eg., Corporations Act, Municipalities Act, Quieting of Titles Act, Urban and Rural Planning Act, etc., are priced according to size: for Single Column \$3.47 per cm or Double Column \$6.93 per cm, plus 15% HST.

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