



# The Newfoundland and Labrador Gazette Extraordinary

PART II  
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ST. JOHN'S, TUESDAY, JUNE 2, 2026

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NEWFOUNDLAND AND LABRADOR  
REGULATIONS

NLR 21/26  
NLR 22/26









**NEWFOUNDLAND AND LABRADOR  
REGULATION 22/26**

*Revenue Administration Regulations (Amendment)*  
under the  
*Revenue Administration Act*  
(O.C. 2026-090)

*(Filed June 2, 2026)*

Under the authority of section 112.2 of the *Revenue Administration Act*, the Lieutenant-Governor in Council makes the following regulations.

Dated at St. John's, May 5, 2026.

Karen Stone KC  
Clerk of the Executive Council

**REGULATIONS**

*Analysis*

- |  |   |
|--|---|
| 1. S.2 Amdt.<br>Interpretation   | 3. S.21.1 Rep.<br>Sugar sweetened beverage<br>tax exemption |
| 2. S.6.2 Rep.<br>Tax to be paid over – sugar<br>sweetened beverage tax |   |

NLR 73/11  
as amended

**1. Paragraph 2(1)(rr.2) of the *Revenue Administration Regulations* is repealed.**

- 2. Section 6.2 of the regulations is repealed.**
- 3. Section 21.1 of the regulations is repealed.**

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<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>Future Fund Act</b>			
Future Fund Repeal Regulations	NLR 21/26	Repeals NLR 16/23	Jun. 2/26 p. 3
<b>Revenue Administration Act</b>			
Revenue Administration Regulations (Amendment)	NLR 22/26	Amends NLR 73/11 S.2 Amdt. S.6.2 Rep. S.21.1 Rep.	Jun. 2/26 p. 5