



THE NEWFOUNDLAND AND LABRADOR GAZETTE

PART I

PUBLISHED BY AUTHORITY

Vol. 90 ST. JOHN'S, FRIDAY, OCTOBER 16, 2015 No. 42

MINERAL ACT

NOTICE

Published in accordance with section 62 of CNLR 1143/96 under the *Mineral Act*, RSNL1990 cM-12, as amended.

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

<p>A portion of license 007584M Held by Mountain Lake Minerals Inc. Situates near Glover Island, Western NL On map sheet 12A/12</p> <p>A portion of license 019459M Held by Paragon Minerals Corporation Situates near Lake Ambrose, Central NL On map sheet 12A/10 more particularly described in an application on file at Department of Natural Resources.</p> <p>A portion of license 009670M Held by Triassic Properties Ltd Situates near Rambler, Baie Verte Peninsula On map sheet 12H/16 more particularly described in an application on file at Department of Natural Resources.</p> <p>Mineral License 017070M Held by North Atlantic Iron Corporation</p>	<p>Situates near Churchill River On map sheet 13F/08</p> <p>Mineral License 014851M Held by AggMapR Inc. Situates near Sheaves Cove, Western NL On map sheet 12B/11</p> <p>Mineral License 013603M Held by Lundrigan, Reg Situates near Burin, Burin Peninsula On map sheet 01M/03</p> <p>Mineral License 016271M Held by Pennecon Heavy Civil Ltd. Situates near Random Island, Eastern NL On map sheet 02C/04</p> <p>Mineral License 017910M Held by North Atlantic Iron Corporation Situates near Hamilton River On map sheet 13F/03</p> <p>Mineral License 020301M Held by Griffin, Deirdre Situates near Fitzgeralds Pond, Avalon Peninsula On map sheet 01N/05</p> <p>Mineral License 023236M Held by Reid, Cyril Situates near Great Rattling Brook, Central NL On map sheet 02D/12, 02D/13</p>
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Mineral License Held by Situates near On map sheet	023237M Reid, Cyril Great Rattling Brook, Central NL 02D/12	Mineral License Held by Situates near On map sheet	022266M Keats, Calvin Southwest Gander River, Central NL 02D/06
Mineral License Held by Situates near On map sheet	021163M Benoit, Thomas Southwest Brook, West - Central NL 12B/08	Mineral License Held by Situates near On map sheet	022267M Keats, Calvin Southwest Gander River, Central NL 02D/11, 02D/06
A portion of license Held by Situates near On map sheet more particularly described in an application on file at Department of Natural Resources.	023219M Jones, Brian Hungry Hill, Central NL 12A/10	Mineral License Held by Situates near On map sheet	022268M Burton, Jason Baie Verte 12H/16
A portion of license Held by Situates near On map sheet more particularly described in an application on file at Department of Natural Resources.	023321M Jones, Brian Hungry Hill, Central NL 12A/10	Mineral License Held by Situates near On map sheet	022270M Guinchard, Wayde Red Indian Lake, Central NL 12A/15
A portion of license Held by Situates near On map sheet more particularly described in an application on file at Department of Natural Resources.	023278M Jones, Brian Hungry Hill, Central NL 12A/10	Mineral License Held by Situates near On map sheet	022271M Hicks, David Kidney Pond, Baie Verte Peninsula 12H/09
A portion of license Held by Situates near On map sheet more particularly described in an application on file at Department of Natural Resources.	023277M Jones, Brian Hungry Hill, Central NL 12A/10	Mineral License Held by Situates near On map sheet	022272M White, Jason Lower Island Cove, Avalon Peninsula 02C/03, 01N/14
A portion of license Held by Situates near On map sheet more particularly described in an application on file at Department of Natural Resources.	023250M Stockley, Stephen Long Harbour, Southern NL 01M/10	Mineral License Held by Situates near On map sheet	006123M Atlantic Barite Ltd. Buchans, Central NL 12A/15
A portion of license Held by Situates near On map sheet more particularly described in an application on file at Department of Natural Resources.	023250M Stockley, Stephen Long Harbour, Southern NL 01M/10	A portion of license Held by Situates near On map sheet more particularly described in an application on file at Department of Natural Resources.	015834M Vulcan Minerals Inc. Tasisuak Lake 14D/10
Mineral License Held by Situates near On map sheet	022095M Walsh, David Crash Hill, Western NL 12B/09	Mineral License Held by Situates near On map sheet	014852M AggMapR Inc. Harrys Brook, Western NL 12B/10, 12B/11
Mineral License Held by Situates near On map sheet	022262M Collier, Ross Great Burnt Lake, Central NL 12A/01, 12A/08	Mineral License Held by Situates near On map sheet	011226M South Coast Ventures Inc Nugget Pond, Baie Verte Peninsula 02E/13
Mineral License Held by Situates near On map sheet	022263M Collier, Ross Great Burnt Lake, Central NL 12A/08	Mineral License Held by Situates near On map sheet	012287M Manitor Minerals Inc. Springdale, Central NL 12H/09
Mineral License Held by Situates near On map sheet	022264M Collier, Ross Great Burnt Lake, Central NL 12A/08	A portion of license Held by Situates near On map sheet more particularly described in an application on file at Department of Natural Resources.	012467M Hicks, David Little River, Southern NL 01M/13
Mineral License Held by Situates near On map sheet	022265M Keats, Fred Southwest Gander River, Central NL 02D/06	Mineral License Held by Situates near On map sheet	015151M Alterra Resources Inc. St Marys River 03D/05

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Mineral License Held by Situates near On map sheet	016325M 016326M Budgells Equipment & Rentals Ltd. Point Leamington, Central NL 02E/05	Situates near On map sheet	Gander Lake Area, Central NL 02D/15
Mineral License Held by Situates near On map sheet	016327M Budgells Equipment & Rentals Ltd. Point Leamington, Central NL 02E/05	Mineral License Held by Situates near On map sheet	020341M Vatcher, Matilda Great Rattling Brook, Central NL 02D/12, 02D/13
Mineral License Held by Situates near On map sheet	016328M Budgells Equipment & Rentals Ltd. Point Leamington, Central NL 02E/05	Mineral License Held by Situates near On map sheet	020347M Quinlan, Andrew Sandy Harbour, Burin Peninsula 01M/09
Mineral License Held by Situates near On map sheet	016329M Budgells Equipment & Rentals Ltd. Point Leamington, Central NL 02E/05	Mineral License Held by Situates near On map sheet	021236M Gosse, Derek Cape Ray, Southern NL 11O/11
Mineral License Held by Situates near On map sheet	017627M Duffitt, Alexander S. Bloomfield, Eastern NL 02C/05	Mineral License Held by Situates near On map sheet	021237M Gosse, Derek Cape Ray, Southern NL 11O/11
A portion of license Held by Situates near On map sheet more particularly described in an application on file at Department of Natural Resources.	017715M Kendell, Colin Albert Little River, Southern NL 01M/13	Mineral License Held by Situates near On map sheet	021238M Gosse, Derek Cape Ray, Southern NL 11O/11
Mineral License Held by Situates near On map sheet	017942M Unity Resources Inc. Flora Lake 23B/15	Mineral License Held by Situates near On map sheet	021258M Abbott, Dylan Country Pond, Avalon Peninsula 01N/07
A portion of license Held by Situates near On map sheet more particularly described in an application on file at Department of Natural Resources.	020424M White, Jason Colliers Bay, Avalon Peninsula 01N/06	Mineral License Held by Situates near On map sheet	022134M Burt, Everett Summerford, Central NL 02E/07
A portion of license Held by Situates near On map sheet more particularly described in an application on file at Department of Natural Resources.	020850M White, Jason Colliers Bay, Avalon Peninsula 01N/11	Mineral License Held by Situates near On map sheet	022299M Fancey, Derrick Gander River Area, Central NL 02E/01
Mineral License Held by Situates near On map sheet	020324M Strong, Paul Clarenville, Eastern NL 02C/04	Mineral License Held by Situates near On map sheet	022300M Pike, Lloyd Winter Brook, Central NL 02C/05
Mineral License Held by Situates near On map sheet	020338M Vatcher, Matilda Great Rattling Brook, Central NL 02D/13	Mineral License Held by Situates near On map sheet	022301M Pike, Lloyd Water Chute Pond, Eastern NL 02D/08
Mineral License Held by Situates near On map sheet	020339M Vatcher, Matilda Great Rattling Brook, Central NL 02D/12	Mineral License Held by Situates near On map sheet	022303M McGrath, Brian Red Indian Lake Area, Central NL 12A/15
Mineral License Held by	020340M Quinlan, Mervin	A portion of license Held by Situates near On map sheet more particularly described in an application on file at Department of Natural Resources.	022378M White, Jason Colliers Bay, Avalon Peninsula 01N/11, 01N/06

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, 97/00,

36/01, 31/04, 78/06, 8/08, 28/09 and 5/13 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.

DEPARTMENT OF NATURAL RESOURCES
JUSTIN LAKE
Manager - Mineral Rights

File #s 774: 3112, 3975, 4045, 4052, 4119, 5309, 5359,
6274, 6305, 6312, 7208, 7364, 8431, 9735;

775: 0285, 0300, 0301, 0302, 0303, 1087, 1151,
1318, 1350, 1454, 2074, 3276, 3290, 3301,
3302, 3303, 3304, 3308, 3790, 3844, 3858,
3859, 3860, 3876, 3884, 3893, 4134, 4150,
4363, 4418, 4431, 4533, 4534, 4535, 4536,
4537, 4538, 4539, 4542, 4543, 4544, 4550,
4551, 4552, 4553, 4592.

Oct 16

URBAN AND RURAL PLANNING ACT, 2000

NOTICE OF REGISTRATION ST. JOHN'S MUNICIPAL PLAN AMENDMENT NO. 132, 2015 AND ST. JOHN'S DEVELOPMENT REGULATIONS AMENDMENT NO. 614, 2015

TAKE NOTICE that the ST. JOHN'S Municipal Plan Amendment Number 132, 2015, and the ST. JOHN'S Development Regulations Amendment Number 614, 2015 adopted on the 23rd day of June, 2015, and approved on the 27th day of July, 2015 and have been registered by the Minister of Municipal and Intergovernmental Affairs.

In general terms, the purpose of Municipal Plan Amendment Number 132, 2015, is to redesignate land behind 257-261 Blackmarsh Road from the Residential Low Density (RLD) District to the Commercial General (CG) District and Open Space (O) District.

In general terms, the purpose of Development Regulations Amendment Number 614, 2015, is to rezone land behind 257-261 Blackmarsh Road from the Residential Medium Density (R2) Zone to the Commercial Neighbourhood (CN) Zone and the Open Space (O) Zone.

These amendments come into effect on the date that this notice is printed in *The Newfoundland and Labrador Gazette*. Anyone who wishes to inspect a copy of the amendments may do so at the Department of Planning, 3rd Floor, St. John's City Hall during regular business hours.

CITY OF ST. JOHN'S
Ken O'Brien, MCIP –Chief Municipal Planner

Oct 16

NOTICE OF REGISTRATION ST. JOHN'S DEVELOPMENT REGULATIONS AMENDMENT NO. 616, 2015

TAKE NOTICE that the ST. JOHN'S Development Regulations Amendment Number 616, 2015 adopted on the 8th day of September, 2015, has been registered by the Minister of Municipal and Intergovernmental Affairs.

In general terms, the purpose of ST. JOHN'S Development Regulations Amendment Number 616, 2015, is to rezone land at 725 Southlands Boulevard from the Comprehensive Development Area – Southlands (CDA – Southlands) and Residential Low Density (R1) Zones to the Planned Mixed Development-1 (PMD-1) and Open Space (O) Zones. The purpose of the rezoning is to allow for the development of a master planned community, which is part of the Galway/Glencrest development, through the creation of a new mixed-use zone.

This amendment comes into effect on the date that this notice is printed in *The Newfoundland and Labrador Gazette*. Anyone who wishes to inspect a copy of the amendment may do so at the Department of Planning, Development and Engineering, 3rd Floor, St. John's City Hall during regular business hours.

CITY OF ST. JOHN'S
Ken O'Brien, MCIP, Chief Municipal Planner

Oct 16

LANDS ACT

NOTICE OF INTENT *Lands Act, c36, SNL 1991, as amended*

NOTICE IS HEREBY given that GERALD BUGDEN, BUGDEN HOLDINGS LTD., of Norris Point of Newfoundland and Labrador intends to apply to the Department of Municipal and Intergovernmental Affairs, two months from the publication of this notice, to acquire title, pursuant to Section 7(2)(a) of the said Act, to that piece of Crown land situated within fifteen (15) metres of the waters of Corner Brook in the Electoral District of Humber - Gros Morne for the purpose of a subdivision and being more particularly described as follows:

*Bounded on the North by Crown land
for a distance of 33 metres;
Bounded on the East by property of
Gerald Bugden (V305 F117)
for a distance of 140 metres;
Bounded on the South by NAV Group
for a distance of 33 metres;
Bounded on the West by property of
Gerald Bugden (V305 F117)
for a distance of 140 metres;
and containing an area of
approximately 200 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 and Intergovernmental 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: GERALD BUGDEN, Telephone Number: (709) 458-7044.

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

Oct 16

TRUSTEE ACT

ESTATE NOTICE

IN THE MATTER of the Estate of WILLIAM CADIGAN, Late of St. John's, Newfoundland and Labrador, Barrister, Deceased.

All persons claiming to be creditors of, or to have any claims or demands upon or affecting the Estate of WILLIAM CADIGAN (the "Estate"), are requested to send written particulars of the same, duly attested, to the undersigned Solicitors on or before the 9th day of November, 2015, after which date the Administrator will proceed to distribute the said Estate having regard only to the claims of which he then shall have had notice.

DATED at St. John's, aforesaid, this 9th day of October, 2015.

PERRY & POWER
Solicitors for the Estate
PER: Catherine J. Perry

ADDRESS FOR SERVICE:
55 Bond Street, Suite 302
P.O. Box 682
St. John's, NL A1C 5L4

Tel: (709) 726-6900
Fax: (709) 726-6960

Oct 9 & 16

ESTATE NOTICE

IN THE MATTER OF the Estate and Effects of Late MAGGIE LOUISE BLACKLER, of the Town of Twillingate, 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 MAGGIE LOUISE BLACKLER, the aforesaid deceased, who died at Town of Twillingate, in the Province of Newfoundland and Labrador on or about the 16th day of February, 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 27th day of October, 2015 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 6th day of October, 2015.

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

ADDRESS FOR SERVICE:

P.O. Box 563
218 Airport Boulevard
Gander, Newfoundland A1V 2E1

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

Oct 16 & 23

CHANGE OF NAME ACT, 2009

Legal name changes processed during the period – September, 2015.

FORMER SURNAME	FORMER GIVEN NAME	NEW SURNAME	NEW GIVEN NAME	COMMUNITY
Parisien	Bodi Thomas	Power	Bodi Thomas	Gander
Burton	Billy Vance	Mcdowell	Billy Vance	Corner Brook
Dyson	Landon Stafford	Allingham	Landon Stafford	Happy Valley-Goose Bay
Learning	Lily Katherine	Chubbs	Lily Katherine Learning	Happy Valley-Goose Bay
Meaney	Stephanie Jean	Donahue	Stephanie Jean	Mount Pearl
Greenham	Ruby Dyanin	Grinham	Ruby Dyanin	St. Anthony
Shannir	Amal	Ahmad	Amal	St. John's
Khodeir	Zaynab	Ahmad	Zaynab	St. John's
Patten	Pearl Elizabeth	Petten	Pearl Elizabeth	Shearstown
Brockerville-Purchase	Zander Cyril Craig	Brockerville	Zander Cyril Craig	Mount Pearl
Isaacs	Ryan Bradley	Skinner	Ryan Bradley	Burin Bay Arm
Callahan	Jonathan Freeman	Hobbs	Jonathan Freeman	Buchans
Callahan	Nevaeh Jasmine	Hobbs	Nevaeh Jasmine	Buchans
Stanley	Hayley Lynn	Walters	Hayley Lynn	Clarenville
Pilgrim	Noah Luke Owen	Mugford	Noah Mason	Happy Valley-Goose Bay
McEvoy	Matthew James	King	Matthew James	St. Alban's
Bradbury	Jaiden Patrick	Burse	Jaiden Patrick	Torbay
Hillier	Braden Riley	Drover	Braden Riley	Blaketown
McLean	Carter Anthony	Vinnicombe	Carter Anthony	St. John's
Stanley	Jasmine Eileen Shirley	Walters	Jasmine Eileen Shirley	Clarenville
Macey	Lucas Clay	Macey Moyles	Lucas Clay	Bishops Falls
Acreman	Ryley Christopher	Larkham	Ryley Christopher	Port Hope Simpson
O'Flarity	Patrick Francis	O'Flaherty	Patrick Francis	Corner Brook
Thatchell	Trevor	Tatchell	Trevor	Castors River
Acreman	Ryan Jonathon	Larkham	Ryan Jonathon	Port Hope Simpson
Bishop	Brady James	Broydell	Brady James	Mount Pearl
Goodyear	Nicole Pamela	Goodyear-Delaney	Nicole Pamela	Gander
Nechol	Turly Denmia	Nichol	Trudy Diianne	Stag Harbour
Lush	Emma-Lee Elizabeth Dawn	Fry	Emma-Lee Elizabeth Dawn	Deer Lake
Simmons-Legrow	Keegan Michael	Gorman	Keegan Michael	Mount Pearl
Simmons-Legrow	Tobie John	Gorman	Tobie John	Mount Pearl
Mercer	Preston Jeremy	Healey	Preston Jeremy	Grand Falls-Windsor
Newman	Logan Stephen Ross	Newman-Burt	Logan Stephen Ross	Grand Falls-Windsor
Powers	Kathryn Alexandra	Caulfield	Kat Apple	St. John's
Hall	William Joshua Scott	McCarthy	Joshua William Scott	Upper Island Cove
Brimson	Jasmine Maria	Smith	Jasmine Maria	Labrador City

Dated this 5th day of October, 2015.

SERVICE NL
Ken Mullaly, Registrar, Vital Statistics



THE NEWFOUNDLAND AND LABRADOR GAZETTE

PART II

SUBORDINATE LEGISLATION FILED UNDER THE STATUTES AND SUBORDINATE LEGISLATION ACT

Vol. 90

ST. JOHN'S, FRIDAY, OCTOBER 16, 2015

No. 42

NEWFOUNDLAND AND LABRADOR REGULATIONS

NLR 75/15 - Reprint

NLR 84/15

NLR 85/15

NLR 86/15

NLR 87/15



**NEWFOUNDLAND AND LABRADOR
REGULATION 75/15 - REPRINT**

Fish Inspection Administrative Regulations (Amendment)
under the
Fish Inspection Act
(O.C. 2015-190)

(Filed September 29, 2015)

Under the authority of subsection 4(1) of the *Fish Inspection Act*,
the Lieutenant-Governor in Council makes the following regulations.

Dated at St. John's, September 28, 2015.

Julia Mullaley
Clerk of the Executive Council

REGULATIONS

Analysis

- | | |
|---|---|
| 1. S.4 Amdt.
Licence not required | 3. S.17 Amdt.
Administrative penalty |
| 2. S.4.1 Added
Restriction on direct sales | |

NLR 74/07
as amended

1. (1) Section 4 of the *Fish Inspection Administrative Regulations* is amended by adding immediately after paragraph (a) the following:

- (a.1) a fish harvester selling the following fish, which shall be from his or her catch and caught in accordance with his or her commercial fishing licence issued under the *Fisheries*

Act (Canada) and regulations under that Act, directly to an individual at an establishment:

- (i) fresh finfish,
 - (ii) live crustaceans,
 - (iii) seal meat,
 - (iv) shucked scallops, or
 - (v) squid;
- (a.2) a fish harvester filleting finfish for the purpose of selling it or offering to sell it in accordance with paragraph (a.1);

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

- (c) an individual purchasing fish for personal consumption and not for resale directly from
- (i) a fish processor who is licensed under the Act and the regulations,
 - (ii) a person licensed under section 5 of the *Food Premises Regulations*, or
 - (iii) a person referred to in paragraph (d);

(3) Section 4 of the regulations is amended by adding immediately after paragraph (c) the following:

- (c.1) an individual purchasing the following fish for personal consumption and not for resale directly from a fish harvester:
- (i) fresh finfish,
 - (ii) live crustaceans,
 - (iii) seal meat,

(iv) shucked scallops, or

(v) squid;

2. The regulations are amended by adding immediately after section 4 the following:

Restriction on direct sales

4.1 A direct sale between a fish harvester and either a person who holds both a fish buyer's licence and a licence under section 5 of the *Food Premises Regulations* or an individual shall take place at an establishment and shall not take place from a vehicle or by means of door-to-door sales.

3. Subsection 17(2) of the regulations is repealed and the following substituted:

(2) Where the holder of a fish processing licence fails to file a report as required by section 15 of the *Fish Inspection Operations Regulations* or the holder of a fish buyer's licence fails to file a report as required by section 15.01 of the *Fish Inspection Operations Regulations*, the minister may order that person to pay to the government of the province a penalty of \$100 per day for each day or part thereof that the report is not filed to a maximum of \$20,000.

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NEWFOUNDLAND AND LABRADOR REGULATION 84/15

Interactive Digital Media Tax Credit Regulations
under the
Income Tax Act, 2000
(O.C. 2015-206)

(Filed October 13, 2015)

Under the authority of section 46.3 of the *Income Tax Act, 2000*,
the Lieutenant-Governor in Council makes the following regulations.

Dated at St. John's, October 13, 2015.

Julia Mullaley
Clerk of the Executive Council

REGULATIONS

Analysis

- | | |
|---------------------------------|-------------------------------------|
| 1. Short title | 9. Tax credit certificate |
| 2. Definitions | 10. Tax credit |
| 3. Eligible corporation | 11. Allocation of eligible salaries |
| 4. Eligible product | 12. Deduction |
| 5. Eligible project | 13. Suspension or revocation |
| 6. Qualifying expenditure | 14. Commencement |
| 7. Eligible remuneration | |
| 8. Application for registration | |

Short title

1. These regulations may be cited as the *Interactive Digital Media Tax Credit Regulations*.

Definitions

2. In these regulations

- (a) "Act" means the *Income Tax Act, 2000*;
- (b) "associated corporation" has the same meaning as in subsection 256(1) of the federal Act;
- (c) "certificate of registration" means a certificate of registration issued under section 8;
- (d) "eligible employee" means an employee of an eligible corporation who
 - (i) was resident in the province on the last day of the calendar year immediately before the year in which his or her salary was earned, and
 - (ii) normally reports to his or her employer's permanent establishment in the province;
- (e) "eligible remuneration" means remuneration that satisfies all the requirements in section 7 and which in the opinion of the minister is directly attributable to the development of the eligible product but does not include remuneration paid in respect of
 - (i) marketing,
 - (ii) human resources,
 - (iii) administrative support,
 - (iv) management services, or
 - (v) activities attributable to the development of an animated or live action scene or series of scenes relating to an interactive digital media product over which the user has no control;
- (f) "eligible salaries" means salaries of eligible employees which in the opinion of the minister are directly attributable to the development of the eligible product but does not include salaries paid in respect of

- (i) marketing,
 - (ii) human resources,
 - (iii) administrative support,
 - (iv) management services, or
 - (v) activities attributable to the development of an animated or live action scene or series of scenes relating to an interactive digital media product over which the user has no control;
- (g) "government assistance" means assistance that the corporation receives or is entitled to receive from a government, municipality or other public authority whether as a grant, subsidy, forgivable loan, deduction from tax, investment allowance or any other form of assistance, other than
- (i) assistance, including an amount paid or payable to the corporation by The Canada Media Fund, that is recoupable or repaid, and
 - (ii) a tax credit issued under these regulations;
- (h) "interactive digital media product" means a combination of one or more application files and one or more data files, all in a digital format, that are integrated and are intended to be operated together with all of the following characteristics when it is being operated:
- (i) the primary purpose is to educate, inform or entertain the user,
 - (ii) it achieves its primary purpose by presenting information in at least 2 of the following:
 - (A) text,
 - (B) sound,
 - (C) images, and

- (iii) is, in the opinion of the minister, designed to be used interactively by individuals;
- (i) "salaries" means fixed compensation, including wages, paid regularly by an employer to an employee for work or services but does not include
 - (i) compensation or fees determined by reference to profits or revenue,
 - (ii) stock options, signing bonuses or other employment incentives,
 - (iii) ancillary employment benefits that are not required by law to be provided,
 - (iv) an amount that is included in computing the corporation's eligible expenditure in relation to any other project or eligible expenditure of any other corporation, or
 - (v) any portion of compensation that is subsidized by a government;
- (j) "tax credit" means the interactive digital media tax credit granted under these regulations; and
- (k) "tax credit certificate" means a tax credit certificate issued by the minister under section 9.

Eligible corporation

3. In order to meet the definition of an eligible corporation in the Act, a corporation shall satisfy all of the following conditions:

- (a) it shall have a permanent establishment in the province;
- (b) it shall be incorporated under the *Corporations Act* or an Act of the Parliament of Canada or of the legislature of a province;
- (c) it shall primarily carry on the business of interactive digital media development; and

- (d) all or part of its income is not exempt from taxation under Part I of the federal Act.

Eligible product

4. In order to meet the definition of eligible product in the Act, a product shall satisfy all of the following conditions:

- (a) the product shall meet the requirements in paragraph 46.3(1)(b) of the Act;
- (b) the product shall not be used
 - (i) to market or promote an entity, product or idea, or
 - (ii) primarily for interpersonal communication;
- (c) the product shall not distribute exclusively linear content without any other interactive feature;
- (d) the product shall not contain hate propaganda, child pornography or be considered to be obscene under the *Criminal Code of Canada*;
- (e) the product shall not enable gambling activities with real currency;
- (f) the product shall not re-release video material without the benefit of value-added interactive functionality;
- (g) the product shall not be rated or be likely to be rated AO by the Entertainment Software Rating Board;
- (h) the product shall not be a content aggregator;
- (i) the product shall not be a search engine;
- (j) the product shall not be a product which primarily provides any content that is news, public affairs, opinion, commentary, advice, blogs or current affairs including weather or financial market reporting; and
- (k) the product shall not be a website unless the website primarily contains or hosts digital games, virtual or augmented reality experiences or educational products.

Eligible project **5.** In order to meet the definition of eligible project in the Act, a project shall not create operating system software or an engine code which is not intrinsic to the interactive digital media product.

Qualifying expenditure **6.** (1) A qualifying expenditure of an eligible project is the amount determined by adding together

- (a) eligible salaries; and
- (b) 65% of eligible remuneration paid.

(2) Notwithstanding subsection (1), where an eligible employee's salary is more than \$100,000 per year his or her eligible salary shall be considered to be \$100,000.

Eligible remuneration **7.** Remuneration paid by an eligible corporation shall meet all of the following requirements to be eligible remuneration:

- (a) the remuneration is included in the cost of an eligible product and is directly attributable to the development of the eligible product;
- (b) the remuneration is paid by the eligible corporation in the taxation year or no later than 60 days after the end of the taxation year;
- (c) the remuneration is not an amount for which the eligible corporation or another eligible corporation may claim a tax credit under sections 42 or 45 of the Act;
- (d) the remuneration is not an amount for which another eligible corporation may claim a tax credit under these regulations; and
- (e) the remuneration is paid to any of the following arm's length persons or entities in the circumstances described:
 - (i) an individual who is not an employee of the eligible corporation, for services rendered personally by the individual at a permanent establishment in the province,

- (ii) the employees of an individual described in subparagraph (i), for services rendered personally at a permanent establishment in the province,
- (iii) a corporation with a permanent establishment in the province, for services rendered personally by an individual at a permanent establishment in the province, if all the issued and outstanding shares of the capital stock of the corporation are owned by the individual and the activities of the corporation consist principally of providing the individual's services,
- (iv) a corporation with a permanent establishment in the province, for services rendered personally by employees of the corporation at a permanent establishment in the province, or
- (v) a partnership that has a permanent establishment in the province, for services rendered personally by any of the following at a permanent establishment in the province:
 - (A) a member of the partnership, or
 - (B) employees of the partnership.

Application for
registration

8. The minister may issue a certificate of registration to an eligible corporation in respect of an eligible project where the eligible corporation

- (a) applies in the form and manner that the minister requires; and
- (b) provides the following information:
 - (i) a description of the product,
 - (ii) the financial statements from the preceding taxation year,
 - (iii) the estimated eligible salaries,
 - (iv) the estimated eligible remuneration,

- (v) the estimated value of the tax credit,
- (vi) a timeline for the development of the product,
- (vii) expected revenue from the sale of the product, and
- (viii) other information the minister may require.

Tax credit
certificate

9. (1) The minister may issue a tax credit certificate for a taxation year in the amount of 40% of qualifying expenditures incurred in the taxation year to an eligible corporation where the eligible corporation

- (a) applies in the form and manner that the minister requires within 6 months of the end of the taxation year;
- (b) provides a statement in a form satisfactory to the minister and signed by an authorized officer of the corporation that the information contained in the application is true and correct;
- (c) is validly registered as an eligible corporation; and
- (d) provides the following information:
 - (i) its financial statements for the taxation year for which the credit is being claimed,
 - (ii) a statement detailing, by employee, the actual salary costs for the eligible project for the taxation year,
 - (iii) a list of eligible employees, including employees names, social insurance numbers, eligible salaries, occupations and addresses,
 - (iv) details concerning salaries for which a government subsidy has been provided,
 - (v) details concerning government assistance received in respect of the eligible project or eligible product; and
 - (vi) other information that the minister may require.

(2) A tax credit certificate may only be issued with respect to eligible salaries and eligible remuneration incurred by an eligible corporation

(a) after December 31, 2014; and

(b) before January 1, 2020.

(3) Notwithstanding paragraph (1)(a), where an eligible corporation is applying for a tax credit certificate with respect to an eligible project referred to in subsection 10(2) the eligible corporation shall apply for a tax credit certificate within 6 months of the end of the taxation year during which the eligible product is completed.

Tax credit

10. (1) An eligible corporation that undertakes an eligible project in the province and has received a tax credit certificate may deduct from the tax otherwise payable under the Act an amount for the taxation year equal to the amount set out in the tax credit certificate issued under section 9.

(2) Notwithstanding subsection (1), where the eligible project consists of an eligible product being developed primarily for sale or licence to a government or an agency of a government, a municipality or an agency of a municipality or a corporation controlled by a government or a municipality

(a) the amount of the credit under subsection (1) cannot exceed the amount, if any, by which the eligible corporation's total cost of the eligible project exceeds the eligible corporation's proceeds from the sale or licence of the eligible product to a government or an agency of a government, a municipality or an agency of a municipality or a corporation controlled by a government or a municipality; and

(b) the tax credit may be claimed only after the eligible product is completed.

(3) Notwithstanding subsection (1), the total of the eligible corporation's tax credits in relation to an eligible project, including tax credits in relation to the eligible project for previous taxation years, shall not exceed the amount by which the eligible corporation's total cost of the project exceeds the total of all government assistance which

the eligible corporation receives or is entitled to receive in respect of the eligible project.

(4) Notwithstanding subsection (1), the maximum tax credit that an eligible corporation or a group of associated corporations may receive in respect of all taxation years ending within any calendar year is \$2,000,000.

Allocation of
eligible salaries

11. (1) Where eligible salaries can be considered to be a qualifying expenditure with respect to section 45 and 46.3 of the Act, the eligible corporation shall, for the purpose of the calculation of the tax credit for each eligible project, allocate the eligible salaries based on the percentage of hours the eligible employee spends on each eligible project.

(2) An allocation of eligible salaries under subsection (1) may be reviewed by the minister and where, based on the information provided by the eligible corporation, the minister is of the opinion that the allocation is not correct, the minister may substitute his or her allocation for the allocation provided by the eligible corporation under subsection (1).

Deduction

12. For the purpose of section 10, the amount by which the tax credit exceeds the eligible corporation's tax payable for the taxation year may be applied by the minister to pay

- (a) any tax, interest or penalty owing by the eligible corporation for that or a prior taxation year under the Act, the corporation income tax act of an agreeing province or the federal Act;
- (b) any contribution, interest or penalty owing by the eligible corporation for that or a prior taxation year as a result of payments required from the eligible corporation under the Canada Pension Plan;
- (c) any premium, interest or penalty owing by the eligible corporation for that or a prior taxation year under the *Employment Insurance Act* (Canada); and
- (d) any tax, interest or penalty owing by the eligible corporation for that or a prior taxation year under the *Revenue Administration Act*,

and the amount not so applied shall be considered to be an overpayment under subsection 164(7) of the federal Act.

Suspension or
revocation

13. (1) The minister may suspend or revoke a certificate of registration or a tax credit certificate issued to an eligible corporation if one or more of the following applies:

- (a) in the opinion of the minister the eligible corporation has not complied with a provision of the Act or these regulations;
- (b) the eligible corporation has not completed an eligible product 36 months after beginning development of the eligible product;
- (c) in the opinion of the minister there has been a change in circumstances relating to the eligible product or eligible project that affects its continued eligibility; or
- (d) in the opinion of the minister the certificate has been obtained or maintained through misrepresentation or fraud.

(2) Where an eligible corporation has more than one certificate of registration and one or more, but not all, certificates of registration are revoked or suspended under subsection (1) the minister may amend the eligible corporation's tax credit certificate to reduce the amount of the tax credit.

(3) Where the minister suspends or revokes a certificate of registration or a tax credit certificate under paragraph (1)(d), the minister may suspend or revoke all certificates of registration and tax credit certificates held by the eligible corporation.

(4) Where a tax credit certificate is revoked under this section the eligible corporation is not entitled to a tax credit for the taxation year in respect of which the tax credit certificate was issued.

(5) Where an eligible corporation has received a tax credit in respect of a year for which a tax credit certificate was revoked, the eligible corporation shall pay to the minister the amount of the tax credit it received.

Commencement

14. These regulations are considered to have come into force on January 1, 2015.

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NEWFOUNDLAND AND LABRADOR REGULATION 85/15

Revenue Administration Regulations (Amendment)
under the
Revenue Administration Act
(O.C. 2015-202)

(Filed October 13, 2015)

Under the authority of sections 107 and 113 of the *Revenue Administration Act*, the Lieutenant-Governor in Council makes the following regulations.

Dated at St. John's, October 13, 2015.

Julia Mullaley
Clerk of the Executive Council

REGULATIONS

Analysis

- | | |
|--|-----------------|
| 1. S.2 Amdt.
Interpretation | 3. Transitional |
| 2. Part V.1 Rep.
RESIDENTIAL ENERGY
REBATE | 4. Commencement |

NLR 73/11
as amended

1. Paragraphs 2(1)(j.1), (m.1), (m.2), (m.3), (m.4), (aa.1), (nn.1), (pp.1) and (rr.1) of the *Revenue Administration Regulations* are repealed.

2. Part V.1 of the regulations is repealed.

Transitional

3. (1) Where an application or a return respecting a rebate for an eligible product was submitted before the coming into force of these regulations, the application or return shall be administered as though these regulations were not in force.

(2) Where a person is eligible to make an application or file a return respecting a rebate for an eligible product immediately before the coming into force of these regulations, he or she may make the application or file the return as though these regulations were not in force.

(3) An application or return under subsection (2) which is made or filed after the coming into force of these regulations shall be administered as though these regulations were not in force.

(4) Where a person makes an application or files a return under subsection (2), a rebate shall only be paid or credited on

(a) an eligible product other than electricity where the invoice for the eligible product costs indicates a purchase date of June 30, 2015 or earlier; and

(b) electricity where the invoice for the eligible product costs indicates a meter reading of June 30, 2015 or earlier.

(5) In this section, "administer" includes procedures relating to overpayments and the inspection, examination and auditing of books and records.

Commencement

4. These regulations are considered to have come into force on July 1, 2015.

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**NEWFOUNDLAND AND LABRADOR
REGULATION 86/15**

*Proclamation bringing Act into force
(SNL2014 cM-16.2) (In force October 16, 2015)
under the
Missing Persons Act
(O.C. 2015-203)*

(Filed October 15, 2015)

*ELIZABETH THE SECOND, by the Grace of God of the
United Kingdom, Canada and Her Other Realms and Territories
QUEEN, Head of the Commonwealth, Defender of the Faith.*

J. DEREK GREEN
Administrator

HEATHER JACOBS
Deputy Attorney General

TO ALL TO WHOM THESE PRESENTS SHALL COME,

GREETING;

A PROCLAMATION

WHEREAS in and by section 21 of *An Act Respecting the Missing Persons*, SNL2014 cM-16.2 (the “Act”) it is provided that the Act shall come into force on a day to be fixed by Proclamation of Our Lieutenant Governor in Council;

AND WHEREAS it is deemed expedient that the Act shall now come into force;

NOW KNOW YE, THAT WE, by and with the advice of Our Executive Council of Our Province of Newfoundland and Labrador, do by this our Proclamation declare and direct that *An Act Respecting Missing Persons*, SNL2014 cM-16.2 shall come into force on the date of publication of this proclamation in *The Newfoundland and Labrador Gazette*.

OF ALL WHICH OUR LOVING SUBJECTS AND ALL OTHERS whom these Presents may concern are hereby required to take notice and to govern themselves accordingly.

Proclamation bringing Act into force
(SNL2014 cM-16.2) (In force October 16, 2015)

86/15

IN TESTIMONY WHEREOF WE have caused these Our Letters to be made Patent and the Great Seal of Newfoundland and Labrador to hereunto affixed.

WITNESS: Our trusty and well-beloved the Honourable J. Derek Green, Chief Justice of Newfoundland and Labrador, Court of Appeal Administrator in and for Our Province of Newfoundland and Labrador.

AT OUR GOVERNMENT HOUSE
in Our City of St. John's
this 14th day of October in the year
of Our Lord two thousand and fifteen
in the sixty-fourth year of Our Reign.

BY COMMAND,

JAMIE CHIPPETT
Deputy Registrar General



**NEWFOUNDLAND AND LABRADOR
REGULATION 87/15**

Missing Persons Regulations
under the
Missing Persons Act
(O.C. 2015-204)

(Filed October 15, 2015)

Under the authority of section 19 of the *Missing Persons Act*, the Lieutenant-Governor in Council makes the following regulations.

Dated at St. John's, October 14, 2015.

Julia Mullaley
Clerk of the Executive Council

REGULATIONS

Analysis

- | | |
|-------------------------|--------------------------------------|
| 1. Short title | 4. Annual report |
| 2. Interpretation | 5. Retention and disposal of records |
| 3. Service requirements | |

Short title **1.** These regulations may be cited as the *Missing Persons Regulations*.

Interpretation **2.** (1) In these regulations

 (a) "Act" means *Missing Persons Act*; and

 (b) "emergency demand" means an emergency demand for records made under section 10 of the Act.

(2) In the Act and these regulations, a reference to "financial information" in respect of a person includes information about a joint account that the person holds with one or more other persons.

Service
requirements

3. An order or demand under the Act shall be served as follows:

- (a) in the case of an individual, by leaving a copy of it with the individual;
- (b) in the case of a corporation,
 - (i) by leaving a copy of it with a director or officer of the corporation,
 - (ii) by leaving a copy of it with an individual who appears to have management or control of a place of business or premises operated by or on behalf of the corporation, or
 - (iii) by sending a copy of it by facsimile transmission or email to the corporation's last known facsimile number or email address, if the sender receives confirmation that the transmission was successfully completed; and
- (c) in the case of a partnership,
 - (i) by leaving a copy of it with a partner,
 - (ii) by leaving a copy of it with an individual who appears to have management or control of a place of business or premises operated by or on behalf of the partnership, or
 - (iii) by sending a copy of it by facsimile transmission or email to the partnership's last known facsimile number or email address, if the sender receives confirmation that the transmission was successfully completed.

Annual report

4. In addition to the requirements in subsection 10(6) of the Act an annual report shall include a summary of the type of records sought in each demand.

Retention and
disposal of records

5. (1) Records obtained under the authority of the Act shall be disposed of 90 days after a missing person is located.

(2) Notwithstanding subsection (1), records obtained under the authority of the Act may be retained by a police force for a longer period where

- (a) the missing person is not located;
- (b) the missing person is located but was deceased at the time he or she was located; or
- (c) further investigations arise or are likely to arise regarding the disappearance of the missing person.

(3) Records obtained under the authority of the Act shall be securely stored so that access to the records is limited to only those members of the police force who require access to perform their job function in accordance with the Act as determined by the commanding officer of the police force.

(4) Records obtained under the authority of the Act shall be disposed of in accordance with the police force's policy relating to retention and disposal of confidential records.

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Missing Persons Act			
Proclamation bringing Act into force	NLR 86/15	New	Oct 16/15 p. 735
Missing Persons Regulations	NLR 87/15	New	Oct 16/15 p. 737
Revenue Administration Act			
Revenue Administration Regulations (Amdt)	NLR 85/15	Amends NLR 73/11 S.2 Amdt. Part V.1 Rep Extraordinary Gazette Oct 13/15	Oct 16/15 p. 733

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Trustee Act - Estate Notice - 2 weeks	\$59.40	\$7.72	\$67.12
Trustee Act - Estate Notice - 3 weeks	\$86.90	\$11.30	\$98.20
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