

NEWFOUNDLAND REGULATION 51/96

Retail Sales Tax Regulations, 1979 (Amendment)
under the
Retail Sales Act
(O.C. 96-520)

(Filed June 25, 1996)

Under and by virtue of the power conferred by section 52 of the *Retail Sales Tax Act*, the Lieutenant-Governor in Council has been pleased to make the following regulation.

DATED at St. John's this 17th day of June, 1996.

ALPONSUS E. FAOUR
Deputy Clerk of the Executive Council

REGULATIONS

1. Section 24(1) of the Retail Sales Tax Regulations, Newfoundland Regulation 49/79, is amended by:

- (a) deleting the word "and" from paragraph (zzk);
- (b) deleting the period at the end of paragraph (zzl) and substituting a semi-colon; and

THE NEWFOUNDLAND GAZETTE

June 28, 1996

- (c) adding after paragraph (zzl), the following:

"(zzm) tangible personal property bequeathed by individuals who resided outside the province to individuals who reside in the province; and/or

(zzn) tangible personal property given by way of gift by a person residing outside the province to an immediate family member in the province, provided the property had been owned by the former person for at least two years prior to the property entering the province."

- 2. This regulation is deemed to have come into force June 28, 1995.