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# Newfoundland and Labrador Regulation 2024

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## NEWFOUNDLAND AND LABRADOR REGULATION 23/24

*Revenue Administration Regulations (Amendment)*  
under the  
*Revenue Administration Act*  
(O.C. 2024-044)

*(Filed April 18, 2024)*

Under the authority of sections 107, 108, 110, 111, 112, 112.1 and 113 of the *Revenue Administration Act*, the Lieutenant-Governor in Council makes the following regulations.

Dated at St. John's, April 16, 2024.

Krista Quinlan  
Clerk of the Executive Council

## REGULATIONS

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NLR 73/11  
as amended

**1. (1) Paragraph 2(1)(h) of the *Revenue Administration Regulations* is amended by deleting the words "or smelting".**

**(2) Paragraph 2(1)(kk) of the regulations is repealed and the following substituted:**

(kk) "processing", except for the purpose of paragraph 19(e) and section 61, means beneficiation, that is not mining of mineral ores extracted from land on or under which there are mining operations within the province;

**(3) Paragraph 2(1)(ll) of the regulations is repealed and the following substituted:**

(ll) "processing assets" includes any property to which section 60 or 61 applies that is

- (i) a processing plant,
- (ii) equipment used all or substantially all for processing,
- (iii) property used mainly to supply water or energy to a processing plant,
- (iv) property used all or substantially all for the handling or transportation of a mineral within a processing plant,

but does not include

- (v) property used during an activity preliminary to primary crushing,
- (vi) property used for the primary crushing of a mineral,
- (vii) property used for the transportation, handling, storage or marketing of a mineral other than property referred to in subparagraph (iv),
- (viii) property used for the transportation of solid, liquid or gas fuel,
- (ix) property used in the operation of a mine tailings site or mine tailings heap, from the first deposit of tailings in an area laid out for that purpose, or
- (x) service property other than property referred to in subparagraph (iii);

**(4) Subsection 2(1) of the regulations is amended by adding immediately before paragraph (mm) the following:**

(ll.2) "processing plant" means the whole or part of a building in which the processing of a mineral is carried out and which is used solely for that purpose;

**(5) Subsection 2(1) of the regulations is amended by adding immediately before paragraph (qq) the following:**

(pp.2) "service property" means property acquired for the purpose of realizing or producing income from a mine and providing services to the mine if the property is

- (i) an airport, accommodation facility, dam, basin, fire station, natural gas pipeline, energy transmission line, wastewater treatment plant, sewer, street lighting network, water main, water pumping station, water supply network, wharf or similar property,
- (ii) a road, sidewalk, runway, parking lot, storage area or similar surface construction, or
- (iii) a machine or material accessory to property referred to in subparagraph (i) or (ii);

**(6) Section 2 of the regulations is amended by adding immediately after subsection (3) the following:**

(4) For the purposes of the Act, except paragraph 2(eee) of the Act, "processing" has the same meaning as paragraph (1)(kk).

**2. Subsection 3(4) of the regulations is repealed and the following substituted:**

- (4) Notwithstanding subsection (1), for the purposes of Part VII of the Act,
  - (a) the following persons shall file an annual tax return whether or not tax is payable:
    - (i) an operator referred to in section 80 of the Act,
    - (ii) a person who has been issued a mining lease, and
    - (iii) a person who receives or is due a payment referred to in subsection 85(1) of the Act;  
and
  - (b) a person referred to in subparagraphs (a)(i) and (ii) shall file a separate tax return for
    - (i) each mine operated by the operator in the province, and
    - (ii) each mining lease held by the person in the province.

**3. Subsection 17(2) of the regulations is amended by adding the words "diesel grade" after the words "tax-exempt".**

**4. The regulations are amended by adding immediately after section 23 the following:**

**PART V.01  
LICENCES AND PERMITS - GENERAL PRECONDITION**

General precondition

**23.01** A licence or permit shall not be issued, renewed or reinstated under the Act or these regulations until the applicant has

- (a) paid in full all taxes and remittances that are due and payable by the applicant under the Act and these regulations; and
- (b) filed all reports, returns, statements or other documents that the applicant is required to file under the Act and these regulations.

**5. Paragraph 29(1)(c) of the regulations is repealed and the following substituted:**

- (c) fails to pay a permit fee.

**6. Section 34 of the regulations is amended by adding immediately after subsection (2) the following:**

(3) Where a collector or other person who posted a bond under subsection (1) fails to collect, remit or pay the tax in accordance with the Act, the minister may, by giving written notice to the collector or other person by registered mail or personal service, apply the bond, in whole or in part, to the amount that should have been collected, remitted or paid by the collector or other person as the amount due to the Crown as of the date of the notice.

(4) The minister may return a bond posted under subsection (1) to the collector or other person who posted the bond where the collector or other person ceases to operate within the province and has no outstanding tax liability.

**7. (1) Subsection 60(1.1) of the regulations is amended by deleting the words "mining operations, processing or smelting" and substituting the words "mining operations or processing".**

**(2) Subsection 60(1.2) of the regulations is amended by**

**(a) deleting the words "mine, process or smelt" and substituting the words "mine or process"; and**

**(b) deleting the words "or smelting".**

**(3) Section 60 of the regulations is amended by adding immediately after subsection (1.2) the following:**

(1.3) Where an asset referred to in subsection (1) is used to mine or process ore from more than one mine in the province, the depreciation expense referred to in subsection (1) shall be reduced by the proportion that the asset is used in processing ore originating from other mines in the province as compared to the total use of the asset during a year.

**8. Paragraph 64.5(e) of the regulations is repealed and the following substituted:**

- (e) marine insurance on watercraft used for commercial purposes;

**9. Section 64.6 of the regulations is amended by adding immediately after subsection (2) the following:**

(3) Where a collector or other person who posted a bond under subsection (1) fails to collect, remit or pay the tax in accordance with the Act, the minister may, by giving written notice to the collector or other person by registered mail or personal service, apply the bond, in whole or in part, to the amount that should have been collected, remitted or paid by the collector or other person as the amount due to the Crown as of the date of the notice.

(4) The minister may return a bond posted under subsection (1) to the collector or other person

who posted the bond where the collector or other person ceases to operate within the province and has no outstanding tax liability.

**10. Section 73 of the regulations is amended by adding immediately after subsection (2) the following:**

(3) Where a collector or other person who posted a bond under subsection (1) fails to collect, remit or pay the tax in accordance with the Act, the minister may, by giving written notice to the collector or other person by registered mail or personal service, apply the bond, in whole or in part, to the amount that should have been collected, remitted or paid by the collector or other person as the amount due to the Crown as of the date of the notice.

(4) The minister may return a bond posted under subsection (1) to the collector or other person who posted the bond where the collector or other person ceases to operate within the province and has no outstanding tax liability.

**11. Section 77.3 of the regulations is amended by adding immediately after subsection (2) the following:**

(3) Where a collector or other person who posted a bond under subsection (1) fails to collect, remit or pay the tax in accordance with the Act, the minister may, by giving written notice to the collector or other person by registered mail or personal service, apply the bond, in whole or in part, to the amount that should have been collected, remitted or paid by the collector or other person as the amount due to the Crown as of the date of the notice.

(4) The minister may return a bond posted under subsection (1) to the collector or other person who posted the bond where the collector or other person ceases to operate within the province and has no outstanding tax liability.

Commencement

**12. Subsection 1(1) and sections 2, 3, 6, 8, 9, 10 and 11 are considered to have come into force on September 1, 2011.**

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