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Important Information

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Newfoundland and Labrador Regulation 2024

NEWFOUNDLAND AND LABRADOR REGULATION 42/24

Revenue Administration Regulations (Amendment)
under the
Revenue Administration Act
(O.C. 2024-071)

(Filed July 11, 2024)

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, July 4, 2024.

Krista Quinlan
Clerk of the Executive Council

REGULATIONS

Analysis

1. S.12 Amdt.
Refunds
2. Commencement

NLR 73/11
as amended

1. Section 12 of the *Revenue Administration Regulations* is amended by adding immediately after subsection (3) the following:

(3.1) Where a taxpayer

(a) paid to the Crown a tax under section 72.1 of the Act for a carbon product that was

acquired at a retail sale in the province before section 72.1 of the Act was repealed;

(b) was in possession of all or a portion of the carbon product referred to in paragraph (a) on July 1, 2023; and

(c) paid a fuel charge in accordance with section 38 of the *Greenhouse Gas Pollution Pricing Act* (Canada) in relation to the carbon product in the taxpayer's possession on July 1, 2023,

that taxpayer may apply in writing to the minister for a refund of the tax paid under paragraph (a) in relation to the carbon product on which the taxpayer paid the fuel charge.

Commencement

2. These regulations are considered to have come into force on July 1, 2023.

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