

(2) An application for refund shall be supported by such relevant facts, documentation or other information as the Minister may request.

(3) Upon verification of an application for refund, the Minister shall pay the verified amount of overpayment to the person to whom the refund is due.

(4) No refund shall be paid under this section where the amount of the tax is less than \$10.00.

23.2 (1) Where the Minister issues a refund under section 23.1, he shall, at the same time, pay interest on the amount of the refund at the rate of 0.7% compounded per month from the date the application is received to the date the refund is approved.

(2) Where the Minister issues a refund of tax resulting from a review or appeal of an assessment, interest shall be paid to the taxpayer at the rate specified in subsection (1), from the date that the assessment or part of the assessment was paid, to the date the refund is approved.

(3) No interest shall be paid under this section when the amount of refund is less than \$100.00.

NEWFOUNDLAND REGULATION 122/93

Proclamation of the Taxation Statutes Amendment Act
under the
Taxation Statutes Amendment Act
(O.C. 93-433)

Filed June 15, 1993

*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.*

LYNN SPRACKLIN
Deputy Minister of Justice

FREDERICK W. RUSSELL
Lieutenant-Governor

TO ALL TO WHOM THESE PRESENTS SHALL COME,

GREETING;

A PROCLAMATION

WHEREAS in and by section 36 of the *Taxation Statutes Amendment Act*, ch. 16, S.N. 1992, ("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;

THE NEWFOUNDLAND GAZETTE

June 18, 1993

NOW KNOW YE, THAT WE, by and with the advice of Our Executive Council of Our Province of Newfoundland, do by this our Proclamation declare and direct that the *Taxation Statutes Amendment Act*, chapter 16 of the Statutes of Newfoundland, 1992, shall come into force on the date of publication of this Our Proclamation in Our Newfoundland 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.

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

WITNESS: Our trusty and well-beloved the Honourable
Frederick W. Russell, Lieutenant-Governor in and for
Our Province of Newfoundland.

AT OUR GOVERNMENT HOUSE in Our City of St. John's
this 11th day of June, in the year of Our Lord one
thousand nine hundred and ninety three and in the
forty-second year of Our Reign.

BY COMMAND,

ARTHUR D. REID
Registrar General

NEWFOUNDLAND REGULATION 123/93

Tobacco Tax Regulations, 1989 (Amdt.)
under the
Tobacco Tax Act
(O.C. 93-442)

(Filed June 15, 1993)

Under authority of section 45 of the *Tobacco Tax Act*, 1990, the Lieutenant-Governor in Council is pleased to make the following regulations.

DATED at St. John's this 4th day of June, 1993.

ALPHONSUS FAOUR
Deputy Clerk of the Executive Council