

Utilities And Cable Television Companies Tax Return Explanation:

General

This return should be completed by a utility that has gross revenue from areas of the Province of Newfoundland and Labrador which are not incorporated as a city or municipality.

Line 1 - Gross Revenue Derived from Unincorporated Areas in the Province

Enter the gross revenue of the utility for the preceding year. Gross revenue is defined as follows:

In the case of a utility known as

- a) **Newfoundland and Labrador Hydro Electric Corporation**, a corporation continued under the Hydro Corporation Act, and their successors and assigns
- b) **Twin Falls Power Corporation**, and their successors and assigns

gross revenue means gross revenue derived from the sale of electric power service for all purposes and not reduced by a fuel adjustment or similar direct expenses recovery charge except gross revenue derived from a sale of that service to a utility known as Newfoundland Light & Power Co. Limited, a corporation continued under the Corporations Act and its successors and assigns.

In the case of a utility known as **Newfoundland Light & Power Co. Limited**, a corporation continued under the Corporations Act and its successors and assigns gross revenue means gross revenue derived from the sale of electric power service for all purposes and not reduced by a fuel adjustment or similar direct expense recovery charge.

In the case of

- a) a person, firm or corporation that owns, operates, manages or controls in the province a cable television broadcast receiving undertaking with equipment and facilities for receiving and redistributing television programming and non-programming services, for consideration paid by the user or consumer of those services,
- b) a person, firm or corporation involved in the transmission, conveyance, communication, delivery or provision of telephone, telegraph and facsimile messages,

gross revenue means the gross revenue derived from the sale of their service.

Line 2 - Not Applicable

Line 3 - Not Applicable

Line 4 - Total Tax Due (2.5% of line 1)

Enter the product of Line 1 multiplied by 2.5%

Line 5 - Add Debit Balance / Subtract Credit Balance

This line reflects the balance of the account as of the date of the last statement.

Line 6 - Please Attach a Sworn or Affirmed Statement

Attach a sworn or affirmed statement as to the gross revenue derived in the preceding year within the areas of the Province of Newfoundland and Labrador which are not incorporated as a city or municipality.

Line 7 - Total Amount Enclosed

Enter the total amount of payment that has been provided for this return.