



THE NEWFOUNDLAND AND LABRADOR GAZETTE

EXTRAORDINARY

PART II

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ST. JOHN'S, WEDNESDAY, MARCH 31, 2021

**NEWFOUNDLAND AND LABRADOR
REGULATION**

NLR 15/21



NEWFOUNDLAND AND LABRADOR REGULATION 15/21

Interactive Digital Media Tax Credit Regulations (Amendment)
under the
Income Tax Act, 2000
(O.C. 2021-017)

(Filed March 31, 2021)

Under the authority of section 46.3 of the *Income Tax Act, 2000*,
the Lieutenant-Governor in Council makes the following regulations.

Dated at St. John's, March 30, 2021.

Gary Norris
Clerk of the Executive Council

REGULATIONS

Analysis

1. S.9 Amdt. Tax credit certificate	2. Commencement
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1. (1) Paragraph 9(2)(b) of the *Interactive Digital Media Tax Credit Regulations* is repealed and the following substituted:

(b) before January 1, 2025.

(2) Subsection 9(3) of the regulations is repealed and the following substituted:

(3) Notwithstanding paragraph (1)(a), where an eligible corporation is applying for a tax credit certificate with respect to qualifying expenditures referred to in subsection 10(2) the eligible corporation shall apply for a tax credit certificate in respect of those qualifying expenditures within 18 months of the end of the taxation year during which the eligible product is completed.

Commencement

2. These regulations are considered to have come into force on January 1, 2020.

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Title of Act and Subordinate Legislation made thereunder	CNLR or NL Reg.	Amendment	NL Gazette Date & Page No.
Income Tax Act, 2000			
Interactive Digital Media Tax Credit Regulations (Amendment)	NLR 15/21	Amends NLR 84/15 S.9 Amdt.	Mar. 31/21 p. 3