

# THE NEWFOUNDLAND AND LABRADOR GAZETTE

## PART I PUBLISHED BY AUTHORITY

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Vol. 97

ST. JOHN'S, FRIDAY, APRIL 1, 2022

No. 13

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<b>CORPORATIONS ACT</b>			2021-09-02	88667	88667 NEWFOUNDLAND & LABRADOR INC.
<b>NOTICE</b>			2021-09-02	88668	J's Plumbing and Furniture Inc.
<i>Corporations Act - Section 393</i>			2021-09-03	88683	Cojones Restaurante Paradise Inc.
Local Incorporations			2021-09-03	88676	GIV'ER Pouch Cove Inc.
For the Month of: September 2021			2021-09-03	88672	Silak-Municipal GP Limited
			2021-09-03	88673	NL Clean Team Inc.
Date	Number	Company Name	2021-09-07	88693	DD's Bar & Grill Inc.
2021-09-01	88670	Crosscut Construction Inc.	2021-09-07	88692	Newfound Cabs (2021) Ltd.
2021-09-01	88658	Dr. Haitham Abumeis	2021-09-07	88684	TKO Investments Inc.
		Professional Medical Corporation	2021-09-07	88677	88677 NEWFOUNDLAND AND LABRADOR INC.
2021-09-01	88657	Melanie Jacqueline Designs Inc.	2021-09-07	88678	Norman Ventures & Opportunities Inc.
2021-09-01	88640	FWA Holdings Limited	2021-09-07	88679	LBJ Holdings Inc.
2021-09-01	88641	Valley Warehousing Inc.	2021-09-07	88680	Rolling Cove Properties Inc.
2021-09-01	88643	Inuky Glass Art & Engraving Inc.	2021-09-08	88695	Missinaku General Partner Inc.
2021-09-01	88649	Rock Physiotherapy & Wellness Inc.	2021-09-09	88713	88713 NEWFOUNDLAND AND LABRADOR LIMITED
2021-09-01	88653	88653 NEWFOUNDLAND & LABRADOR INC.	2021-09-09	88696	Crowley Holdings Incorporated
2021-09-01	88654	Megan Jack Holdings Limited	2021-09-09	88698	Seaglo Cabins INC.
2021-09-02	88675	The Rock Limousine Inc.	2021-09-09	88699	88698 NEWFOUNDLAND & LABRADOR INC.
2021-09-02	88664	Hiper Automation Solutions Ltd.	2021-09-10	88716	Madras Cafe Inc.
2021-09-02	88665	Multiworks Construction & Development Inc.	2021-09-10	88723	Energy Gears Limited
2021-09-02	88666	Genie Emergency Housing Corporation	2021-09-10	88700	TID Logistics and Transportation Inc.
					88700 NEWFOUNDLAND & LABRADOR INC.

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2021-09-10	88704	Viktor Transport Limited	2021-09-21	88766	Berezy Deliveries Inc.
2021-09-10	88705	JC Consulting Incorporated	2021-09-22	88769	Colleen's Bridal Boutique Inc.
2021-09-10	88706	Notus Management Inc.	2021-09-22	88770	Meg-nificent Smiles Inc.
2021-09-10	88707	Adelaide Motors	2021-09-23	88785	88785 NEWFOUNDLAND & LABRADOR INC.
		Brewing Company Ltd.			
2021-09-10	88708	Bright Minds Learning Centre Inc.	2021-09-23	88779	In Motion Auto Repair Ltd.
2021-09-10	88709	AJP Contracting Inc.	2021-09-23	88781	Newfoundland Labrador Times Incorporated
2021-09-13	88732	RJC Development Consulting Inc.	2021-09-23	88782	Windy City CX Incorporated
2021-09-13	88714	Corporate NL Communications Inc.	2021-09-23	88783	Geminus Investments Inc.
2021-09-13	88715	Witless Bay ATV Association Inc.	2021-09-24	88784	Briarside Egress Limited
2021-09-13	88719	Sculpted Beauty Inc.	2021-09-24	88789	The Calm Place Inc.
2021-09-13	88721	Centoro Technologies Inc.	2021-09-24	88790	Augustus Jane Inn Inc.
2021-09-13	88722	Extravagant Tourism Limited	2021-09-27	88800	Rig Intake Consulting Inc.
2021-09-14	88739	88739 NEWFOUNDLAND & LABRADOR LIMITED	2021-09-27	88793	88792 NEWFOUNDLAND & LABRADOR LIMITED
2021-09-14	88735	Dr. Michelle Pratt Professional Medical Corporation	2021-09-27	88794	Professional Vegetation Solutions Ltd.
2021-09-14	88742	JACS Trust Holdings Incorporated	2021-09-27	88796	Cafe MacQron Incorporated
2021-09-14	88738	Valkyrie Holdings Ltd.	2021-09-27	88797	88794 NEWFOUNDLAND & LABRADOR CORP.
2021-09-14	88726	Skilled Trades Training Inc.	2021-09-27	88798	NVA Humber Valley Veterinary Management Inc.
2021-09-14	88730	SJO Accounting Inc.	2021-09-28	88802	Atlantic Machine Works Inc.
2021-09-14	88731	Crabapple Contracting Ltd.	2021-09-29	88808	Cabox Construction Management Inc.
2021-09-15	88750	88750 NEWFOUNDLAND AND LABRADOR LTD.	2021-09-29	88808	Brimstone Culture and Historical Society Inc.
2021-09-15	88749	Dr. Stuart Gill Professional Medical Corporation	2021-09-29	88811	88808 NEWFOUNDLAND AND LABRADOR INC.
2021-09-15	88761	Tips on Tilting Inc.	2021-09-29	88809	Corner Brook Elks Lodge #505 Inc.
2021-09-16	88753	All the Best Consulting Ltd.	2021-09-29	88810	Goose Cove Retreat Inc.
2021-09-16	88743	Hiired Recruitment Platform Inc.	2021-09-29	88803	Moammar Barbershop Inc.
2021-09-16	88744	Aesthetic Attraction Studio Inc.	2021-09-29	88804	88803 NEWFOUNDLAND AND LABRADOR LIMITED
2021-09-17	88759	SNOWDOGGS SERVICES LTD.	2021-09-29	88805	AND LABRADOR LIMITED
2021-09-17	88758	Twilight 50+ Club Inc.	2021-09-29	88806	Cooper's Automotive Ltd.
2021-09-17	88751	88751 NEWFOUNDLAND AND LABRADOR INC.	2021-09-29	88807	Price Holdings Limited
2021-09-17	88752	Briarside Addendum Limited			Pets People Practice NL Inc.
2021-09-20	88760	Infinity Beauty Bar Inc.			
2021-09-20	88780	Khalili & Associates Inc.			
2021-09-20	88755	WABANA CONTRACTING LTD.			
2021-09-20	88756	VOLK Developments Inc.			
2021-09-21	88771	Black Cat Pizzeria Inc.			
2021-09-21	88776	Black Panther Asphalt Sealing Inc.			
2021-09-21	88767	Hare Bay Adventures Ltd.			
2021-09-21	88772	Newbury Fisheries Ltd.			
2021-09-21	88773	Red Earth Energy Ltd.			
2021-09-21	88775	The Rock Wildlife Rescue Inc.			
2021-09-21	88762	Fogtown Barber Incorporated			
2021-09-21	88763	88763 NEWFOUNDLAND & LABRADOR INC.			
2021-09-21	88764	Rogers Consulting Services Inc.			
2021-09-21	88765	ROM DALTON HOLDINGS LTD.			

**Total Incorporations: 107**

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*Corporations Act - Section 331*

Local Revivals

For the Month of: September 2021

<b>Date</b>	<b>Number</b>	<b>Company Name</b>
2021-09-03	73064	Sapphire Optical Ltd.
2021-09-07	74503	circa16 films ltd.
2021-09-20	4565	SEAPORT DEVELOPERS, LIMITED

**Total Revivals: 3**

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*Corporations Act - Section 296 and 393*

Local Continuances

For the Month of: September 2021

<b>Date</b>	<b>Number</b>	<b>Company Name</b>
2021-09-01	88663	GOB Holdings Limited

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2021-09-24	88795	Polished Studio Ltd.	2021-09-24	88638	Slade's Memorial Services Limited
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<b>Total Continuances: 2</b>					
<i>Corporations Act - Section 286</i>					
Local Amendments					
For the Month of: September 2021					
<b>Date</b>	<b>Number</b>	<b>Company Name</b>			
2021-09-01	82264	3 Birds Shelter Inc.			
2021-09-01	55737	55737 NEWFOUNDLAND AND LABRADOR LIMITED			
2021-09-01	87481	Apekee Couture Inc.			
2021-09-01	47465	INNU-MED INC			
2021-09-02	86011	Banished Brewing Ltd.			
2021-09-02	59680	JUMPING BEAN COFFEE INC.			
2021-09-02	31064	Y.E.S. Enterprises Ltd.			
2021-09-03	35922	Automotive Supplies Holdings Limited			
2021-09-03	45034	VALLEYVIEW WATER DEVELOPMENT INC.			
2021-09-07	65570	65570 NEWFOUNDLAND & LABRADOR LIMITED			
2021-09-07	68802	DROVER RESTAURANTS INCORPORATED			
2021-09-07	40796	Long Road Incorporated			
2021-09-07	88646	Spindrift Enterprises Inc.			
2021-09-08	43470	ATLANTIC STAR SATELLITE BINGO NETWORK INC.			
2021-09-08	85574	Child and Youth Advocacy Centre Incorporated			
2021-09-10	13245	Dicks' Electrical Limited			
2021-09-13	85056	Newfoundland Indigenous Peoples Alliance Inc.			
2021-09-14	46028	11119 Newfoundland Limited			
2021-09-14	31251	PROVINCIAL LEARNING CENTERS INC.			
2021-09-15	63858	BRH ENTERPRISES LIMITED			
2021-09-15	7174	Garrett D. Comerford Agencies Limited			
2021-09-15	78704	Good Samaritans 50 + Seniors Club Inc.			
2021-09-15	73360	K.T.A. Foods Ltd.			
2021-09-16	45185	ATLANTIC XL INC.			
2021-09-16	83911	Mi'kmaq Drumming and Cultural Circle, Inc.			
2021-09-17	80422	BlueKey Realty Inc.			
2021-09-20	32994	Khalili Holdings Inc.			
2021-09-20	88672	Silak-Municipal GP Limited			
2021-09-20	26647	Woodworks Incorporated			
2021-09-21	48897	Atlantic Trailer & Equipment Ltd.			
2021-09-21	81292	Newfoundland Wood Carvings, Inc.			
2021-09-22	83174	Williams & Gosse Energy Solutions LTD.			
2021-09-23	66013	Canaid Logistics Ltd.			
2021-09-23	72547	Long Point Capital Holdings Inc.			
2021-09-24	70615	City Chrysler Limited			
2021-09-24	88638	Slade's Memorial Services Limited			
	2021-09-27	80858	P.S. Atlantic Limited		
	2021-09-27	29493	Terra Nova Motors Limited		
	2021-09-28	30692	10234 Newfoundland Ltd.		
	2021-09-28	64018	BRIARSIDE HOLDINGS LIMITED		
	2021-09-28	66537	MICHAEL TIPPLE INVESTMENTS LIMITED		
	2021-09-28	84666	Rock Disability Management Inc.		
	2021-09-28	54684	WestCoast Veterinary Services Inc.		
	2021-09-29	85264	85264 NEWFOUNDLAND & LABRADOR INC.		
	2021-09-29	85464	GRIND MIND INC.		
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<b>Total Amendments: 45</b>					
<i>Corporations Act - Section 335</i>					
Local Dissolutions					
For the Month of: September 2021					
<b>Date</b>	<b>Number</b>	<b>Company Name</b>			
2021-09-01	52558	BREATHE EASY VENTILATION SYSTEMS INC.			
2021-09-01	81118	PYC Distributing Inc.			
2021-09-03	34973	GLENWOOD HOLDINGS LIMITED			
2021-09-03	77591	Nawoc Optical Inc.			
2021-09-07	43789	BASSETT HOLDINGS INC.			
2021-09-07	80585	Industrial Structures Inc.			
2021-09-08	70362	70362 NEWFOUNDLAND AND LABRADOR INC.			
2021-09-08	71389	71389 NEWFOUNDLAND & LABRADOR INC.			
2021-09-08	83758	83758 NEWFOUNDLAND & LABRADOR INC.			
2021-09-09	45698	MJK ENTERPRISES INC.			
2021-09-10	84901	84901 NEWFOUNDLAND AND LABRADOR INC.			
2021-09-10	87365	Saltbox Lifestyle Inc.			
2021-09-13	66712	BRETT'S HOME RENOVATIONS INC.			
2021-09-13	21972	KINSMEN CLUB OF GREEN BAY INC.			
2021-09-13	31515	MILLER MECHANICAL 1993 LTD.			
2021-09-14	82513	Easy Move Company Ltd.			
2021-09-14	43433	Pic a Tenerife Crafts Incorporated			
2021-09-15	23334	Athens Property Management Limited			
2021-09-15	73360	K.T.A. Foods Ltd.			
2021-09-17	84127	84127 NEWFOUNDLAND & LABRADOR LTD.			
2021-09-17	27009	ARLENE KENNY LIMITED			
2021-09-17	73279	GRAFFITI GIRLS INC			
2021-09-17	31096	SUPREME AUTO PARTS INC.			
2021-09-20	9347	10191 Newfoundland Limited			

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2021-09-20	76958	76958 NEWFOUNDLAND & LABRADOR LTD.	From:	78373	78373 NEWFOUNDLAND AND LABRADOR LTD.
2021-09-21	81539	DCE Electrical Inc.		27873	MacKenzie
2021-09-22	64933	64933 NEWFOUNDLAND & LABRADOR INC.		61708	Ambulance Service Inc.
2021-09-24	51497	BALCO CONSTRUCTION INC.	2021-09-01	88652	MASI HOLDINGS LIMITED
2021-09-24	70117	Belgor Capital Inc.			Newfoundland Wilderness Outfitters Inc.
2021-09-24	79575	Mom's Pink Heart Inc.	From:	60693	60693 NEWFOUNDLAND & LABRADOR LIMITED
2021-09-27	88510	Ocean Breeze Air Solutions Inc.		35597	NEWFOUNDLAND WILDERNESS OUTFITTERS INC.
2021-09-27	63981	RONO CONSTRUCTION INC.			
2021-09-27	80392	Sports Cuts Barbershop Inc.	2021-09-01	88639	Officeworks Inc.
2021-09-27	87240	THOUGHTFUL GREETINGS INC.	From:	60962	JEMZ Holdings Inc.
2021-09-28	79116	Blackhawk Security and Investigations Ltd.		36613	OFFICEWORKS INC.
2021-09-29	23309	Eastern Bus Lines (Holdings) Ltd.	2021-09-01	88659	Osprey Cove Investments Limited

**Total Dissolutions: 36**

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*Corporations Act - Section 299*

Local Discontinuances

For the Month of: September 2021

<b>Date</b>	<b>Number</b>	<b>Company Name</b>		
2021-09-09	33722	WILLIAM PEACH LIMITED		
2021-09-13	77432	Dr. Kinan L. Qasha Professional Medical Corporation	2021-09-01	88647
2021-09-13	75728	Dr. Sinan Qasha Professional Medical Corporation	From:	54737
2021-09-16	82261	Dr. Naimet Alsaigh Professional Medical Corporation		46342
2021-09-17	77178	Ark of the Covenant Seventh Day Ministries Inc.	2021-09-01	88638

**Total Discontinuances: 5**

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*Corporations Act - Section 294*

Local Amalgamations

For the Month of: September 2021

<b>Date</b>	<b>Number</b>	<b>Company Name</b>		
2021-09-01	88656	Cape Shore Ambulance Service Ltd.	2021-09-30	88814
From:	82226	82226 NEWFOUNDLAND & LABRADOR INC.	From:	39154
	37382	Cape Shore Ambulance Service Ltd		3011

**Total Amalgamations: 12**

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*Corporations Act - Section 286*

Local Name Changes

For the Month of: September 2021

	<b>Number</b>	<b>Company Name</b>	
2021-09-01	88671	Hive Group Benefits Inc.	86011
From:	88663	GOB Holdings Limited	2021-09-02
	86487	Hive Group Benefits Inc.	From:
2021-09-01	88655	JBM Investments Inc.	Beach Head Brewing
From:	88231	JBM Investments Inc.	Company Ltd.
	87047	Tara Investments Limited	
2021-09-01	88642	MacKenzie Ambulance Service Inc.	85574
			Child and Youth Advocacy Centre Incorporated

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2021-09-08	From:	Key Assets Family Centre Incorporated	2021-09-07	88694	BOEING CANADA OPERATIONS LTD.
88672		Silak-Municipal GP Limited	2021-09-07	88691	FITZPATRICK PROPERTIES INC.
2021-09-20	From:	Municipal-Makkovik GP Limited	2021-09-08	88702	Maple Leaf Short Duration 2021-II Flow-Through Management Corp.
81292		Newfoundland Wood Carvings, Inc.	2021-09-08	88718	Netagen Communication Technologies Inc.
2021-09-21	From:	81292 NEWFOUNDLAND & LABRADOR INCORPORATED	2021-09-08	88701	PINKERTON CONSULTATION & INVESTIGATION (CANADA) INC.
83174		Williams & Gosse Energy Solutions LTD.			PINKERTON CONSULTING & INVESTIGATIONS (CANADA) INC.
2021-09-22	From:	Williams Energy Solutions LTD.	2021-09-09	88717	VirgoCx Inc.
			2021-09-10	88724	Accountability & Resource Management (ARMS) Inc.
66013		Canaid Logistics Ltd.	2021-09-10	88725	Anhart Affordable Housing Corporation
2021-09-23	From:	66013 NEWFOUNDLAND & LABRADOR LTD.	2021-09-10	88711	GOLD'N FUTURES MINERAL CORP.
72547		Long Point Capital Holdings Inc.	2021-09-10	88728	SELECTPATH BENEFITS & FINANCIAL INC.
2021-09-23	From:	72547 NEWFOUNDLAND AND LABRADOR LTD.	2021-09-13	88720	13199657 Canada Inc.
			2021-09-13	88729	TORRID CANADA INC.
88638		Slade's Memorial Services Limited	2021-09-13	88734	VIACOMCBS STREAMING CANADA ULC
2021-09-24	From:	Slade's Funeral Services Limited	2021-09-14	88741	716784 N.B. Ltd.
			2021-09-15	88748	Ace Aquatec Canada Inc.
84666		Rock Disability Management Inc.	2021-09-15	88746	BELCO PRIVATE CAPITAL INC.
2021-09-28	From:	VR Assessments Inc.	2021-09-15	88737	BLUE COUCH PROPERTIES LTD.
			2021-09-16	88754	SUSTAINABLE HOUSING AND EDUCATION CONSULTANTS INCORPORATED

Total Name Changes: 9

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*Corporations Act - Section 443*  
Extra-Provincial Registrations  
For the Month of: September 2021

Date	Number	Company Name			
2021-09-01	88660	CARRY TELECOM INC.	2021-09-21	88774	BIOMAXX WASTEWATER SOLUTIONS (NL) INC.
2021-09-01	88662	Owlya Inc.	2021-09-22	88788	BLOOMBERG TRADEBOOK CANADA COMPANY
2021-09-02	88669	CONSOLIDATED RECOVERY SYSTEMS INC.	2021-09-22	88778	CLEAR CAPITAL LEASING INC.
2021-09-03	88674	easifan inc.	2021-09-22	88777	The Insurance Company of Prince Edward Island
2021-09-03	88687	Pelorus Venture Capital General Partner No. II Limited	2021-09-23	88786	8TWELVE MORTGAGE CORPORATION
2021-09-03	88688	Pelorus Venture Capital Management No. II Limited	2021-09-24	88801	Perseus Group Software Corp.
2021-09-03	88686	SANI-MARC INC.	2021-09-28	88812	Fishburn Sheridan Atlantic Inc.
2021-09-03	88689	SCOOP INSURANCE BROKERS LTD.	2021-09-29	88815	13318702 CANADA LIMITED
2021-09-03	88685	WOOD WYANT CANADA INC.	2021-09-29	88813	Freetrade Canada Limited

Total Registrations: 38

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<i>Corporations Act - Section 451</i> Extra-Provincial Name Changes For the Month of: September 2021			From:	85566	SOFTCHOICE CORPORATION
Number	Company Name		2021-09-08	88703	EQUINOR CANADA LTD.
88687	Pelorus Venture Capital General Partner No. II Limited 13144933 Canada Inc.		From:	61733	EQUINOR CANADA LTD.
2021-09-03	From:		2021-09-08	88710	iA Gestion privée de patrimoine inc. iA Private Wealth Inc.
88688	Pelorus Venture Capital Management No. II Limited 13145298 Canada Inc.		From:	77146	iA Gestion privée de patrimoine inc. iA Private Wealth Inc.
2021-09-03	From:			80183	INVISOR INVESTMENT MANAGEMENT INC.
88727	UNIVAR SOLUTIONS CANADA LTD.		2021-09-10	88727	UNIVAR SOLUTIONS CANADA LTD.
2021-09-10	From:	UNIVAR CANADA LTD.			UNIVAR CANADA LTD.
86338	WRIGHT MEDICAL TECHNOLOGY CANADA ULC		From:	81535	UNIVAR CANADA LTD.
2021-09-13	From:	WRIGHT MEDICAL TECHNOLOGY CANADA CO.	2021-09-13	88745	STRYKER CANADA ULC
			From:	86338	WRIGHT MEDICAL TECHNOLOGY CANADA ULC
88791	BIOMAXX WASTEWATER SOLUTIONS INC.		2021-09-13	88733	Wood Canada Limited Wood Canada Limitée
2021-09-21	From:	BM ENVIRONMENTAL HOLDINGS LTD.	From:	83396	Wood Canada Limited Wood Canada Limitée
75981	CBRE INVESTMENT MANAGEMENT INFRASTRUCTURE INC.		2021-09-14	88740	GEORGE WESTON LIMITED GEORGE WESTON LIMITÉE
2021-09-22	From:	CBRE CALEDON CAPITAL MANAGEMENT INC.	From:	83210	GEORGE WESTON LIMITED GEORGE WESTON LIMITÉE
				85363	WESTON FOODS (CANADA) INC.

Total Name Changes: 6

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*Corporations Act - Section 294*  
Extra-Provincial Registrations for Amalgamation  
For the Month of: September 2021

Date	Number	Company Name		2021-09-15	88747	C & C INSURANCE CONSULTANTS LTD.
2021-09-01	88661	REINSURANCE MANAGEMENT ASSOCIATES, INC.	From:	5769F		C & C INSURANCE CONSULTANTS LTD.
From:	85133	REINSURANCE MANAGEMENT ASSOCIATES, INC.			88791	BIOMAXX WASTEWATER SOLUTIONS INC.
			From:	88774		BIOMAXX WASTEWATER SOLUTIONS (NL) INC.
2021-09-02	88736	CANADA ICI CAPITAL CORPORATION	2021-09-21	88787		CIDEL ASSET MANAGEMENT INC.
From:	86525	CANADA ICI CAPITAL CORPORATION	From:	77939		CIDEL ASSET MANAGEMENT INC.
2021-09-03	88690	MERIT TRAVEL GROUP INC.				Total Registrations for Amalgamation: 13
From:	80382	MERIT TRAVEL GROUP INC.				
2021-09-03	88681	SOFTCHOICE CORPORATION				

DIGITAL GOVERNMENT & SERVICE NL  
Dean Doyle, Registrar of Companies

Apr. 1

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**SUPREME COURT OF NEWFOUNDLAND AND LABRADOR**  
**Rules of the Supreme Court, 1986**

**PRACTICE NOTE**  
**P.N. No. 2022-01**

**DATE ISSUED:** March 30, 2022

**RULE(S) AFFECTED:** 47A and F41

**P.N. AFFECTED:** N/A

**EFFECTIVE DATE:** Upon publication

The following Practice Note is published pursuant to Rule 4.04 of the *Rules of the Supreme Court, 1986*.

**VIRTUAL APPEARANCES**

**BACKGROUND AND PURPOSE**

1. The Supreme Court of Newfoundland and Labrador has seen a significant increase in conferences, hearings and trials being held where all of the participants are appearing remotely (referred to throughout this Practice Note as a “virtual” appearance). While this increase has been driven, in large part, by the COVID-19 pandemic, the Court expects that the increased use of virtual appearances will remain a permanent part of the way the Court delivers its services to the public.
2. In light of the foregoing, the Court issues the following Practice Note to provide further guidance for participants appearing remotely at virtual appearances.

**PRACTICE NOTE**

**General**

3. This Practice Note applies to civil and family proceedings. Rule 47A (“Electronic Conferencing”) of the *Rules of the Supreme Court, 1986*, governs virtual appearances in civil proceedings and Rule F41 (“Appearing Remotely”) of the *Supreme Court Family Rules* governs virtual appearances in family proceedings.
4. Persons shall not record, photograph, publish, broadcast, reproduce, or otherwise disseminate the video or audio of any virtual appearance, without the express permission of the presiding judge.
5. Virtual appearances, and in particular virtual hearings and trials, require civility, cooperation, and communication between parties, both before and during the appearance. Parties should be willing to adapt and cooperate in good faith in the preparation and conduct of virtual appearances to achieve a just, expeditious and cost-effective resolution of proceedings.

**Guidance Applicable to All Virtual Appearances**

6. Parties and counsel must conduct themselves as if they were physically appearing in a courtroom, subject to any modifications to etiquette provided for in this Practice Note.
7. Parties and counsel are expected to join the virtual appearance at least 5 minutes early in order to resolve any technical issues that may arise. Pre-appearance testing of hardware and software should also be conducted at least 24-48 hours prior to the appearance, where possible.

8. Participants must ensure they are in a private, quiet space. If the matter involves children, parties must ensure the children cannot see or hear the proceeding.
9. Participants should speak slowly and clearly. They should pause frequently to permit the court to ask questions and to allow for interpretation, if required, to take place.
10. Participants must avoid speaking over others. Only one person should be speaking at a time. If a party finds it necessary to object to, respond to, or comment on something that an opposing party or witness has said and it cannot wait:
  - if on video, click on the raise hand button or raise your hand to signal to the judge that you wish to speak; or
  - if on audio, respectfully interrupt the conversation when appropriate to let the judge know that you have something to say.
11. Participants should mute their microphone when they are not speaking, if they are able to do so. Participants should ensure notifications on their devices are silenced so they do not interrupt the proceedings.
12. If technical difficulties are experienced which prevent a participant from hearing, seeing, or following the hearing, they should immediately notify the Court by speaking, raising their hand, or using the platform's "Raise Hand" button, if available.
13. Participants should ensure their device is charged or connected to a power source.
14. If a participant becomes disconnected, they should immediately try to rejoin the conference.

### **Videoconferences**

15. Prior to the appearance, parties or their counsel shall jointly prepare a list of back-up phone numbers for the Court Officer as well as all other participants (parties, counsel, interpreters, etc.) in case one of the participants is disconnected and cannot rejoin the conference.
16. Counsel appearing by video are required to wear appropriate attire, as set out in the [Notice to the Profession on Court Attire](#). Other persons should dress appropriately, keeping in mind the formality of court proceedings. Dark business clothing is encouraged.
17. Participants are not required to stand when the judge joins the videoconference. Participants are also not required to bow during the proceedings.
18. Participants' screen name should be in the following format, "[surname], [given name]".
19. Participants should choose a neutral virtual background or position themselves in front of a neutral background.
20. Participants should sit facing their light source to ensure that their face is visible.
21. Participants should not eat food or drink anything, other than water, during their virtual appearance.

### **Teleconferences**

22. Participants should state their names each time they begin to speak, so that other participants know who is speaking.

### **Documents**

23. Parties must send documents they intend to introduce as exhibits during a virtual hearing or trial to the Court in hard-copy in advance of the hearing date, no later than 12:00 p.m. the day preceding the hearing or trial. Counsel should also ensure that such documents are exchanged with opposing parties by the same deadline in hardcopy, or in a format agreed to by the parties. Regardless of whether parties exchange documents electronically or in hardcopy, it is imperative that the documents submitted to Court and opposing parties are formatted identically.

24. During the virtual appearance, examining parties should ensure that they refer to documents clearly for the record and for all participants to follow along, including the document name, the page number and/or the document number.
25. Parties should consider proceeding more slowly than usual when referring to documents as it may take longer for the judge and the other parties to locate them.
26. Where a party requires additional directions with respect to the exchange or use of documents during the course of the trial, the party should seek directions from the presiding judge, either before or at the commencement of the hearing or trial.

#### **Witnesses**

27. Prior to a witness being called to testify, a phone number for the witness must be provided to the Court Officer and the witness will be provided with the phone number for the Court Officer.
28. The party intending to call a witness should remind the witness that if they intend to swear an oath, the witness must have the religious book or sacred object that they wish to use with them.
29. While the witness is giving evidence, they should always keep their camera and microphone on unless the judge instructs otherwise. The camera should be positioned so that the trial participants can clearly see the witness, particularly their whole face and their hands if possible.
30. Witnesses should not refer to documents or any other material while testifying, unless granted leave by the Court.
31. The witness shall not rely on a script or any notes and shall not communicate with any other persons about the substance of their examination.
32. The prior paragraph shall not preclude the witness from communicating with counsel or another person while on a break prior to the commencement of their cross-examination, provided that any such communication is consistent with counsel's professional obligations and applicable rules of the Court.
33. Any individuals in the room with the witness while the witness is testifying (such as counsel or IT personnel) must be identified for the Court. They must not communicate with the witness while the witness is testifying.
34. A copy of any documents intended to be put to a witness during that witness' examination in chief must be provided to the witness prior to that witness' examination in chief.
35. With respect to documents to be put to witnesses during their cross-examination or re-examination, counsel conducting such examination must send a copy to the witness in advance, with directions that such documents not be opened until an appropriate time during that witness' examination.

#### **Modifications of Practice where Required**

36. The guidance provided in this Practice Note is subject to the directions of the judge presiding over the proceeding. In the event it becomes impractical or unfeasible to comply with the practices described above, the parties may seek such further orders and directions as may be required.

Authorized by:

Raymond P. Whalen  
CHIEF JUSTICE

Susan Foss  
REGISTRAR

SUPREME COURT OF  
NEWFOUNDLAND AND LABRADOR

## REVENUE ADMINISTRATION ACT

### NOTICE

Re: Extension of Gasoline Tax-Exemption Permit's Expiry Dates

In accordance with section 25 of the *Revenue Administration Regulations* under the *Revenue Administration Act*, the expiry date of tax-exemption permits issued to purchase tax-exempt gasoline, with an expiry date ending on March 31, 2022, are extended to May 31, 2022.

DEPARTMENT OF FINANCE  
Cathy Whalen, CPA  
Director of Tax Administration

Apr. 1

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## CITY OF ST. JOHN'S ACT



### ST. JOHN'S MUNICIPAL COUNCIL NOTICE ST. JOHN'S STREET CLEANING (AMENDMENT NO. 1-2022) BY-LAW

TAKE NOTICE that the ST. JOHN'S MUNICIPAL COUNCIL has enacted the ST. JOHN'S STREET CLEANING (AMENDMENT NO. 1-2022) BY-LAW.

The said By-Law was passed by Council on the 28<sup>th</sup> day of March, 2022, so as to adjust the hours that street cleaning operations may take place.

All persons who wish to view such Regulations may view same at the Office of the City Solicitor of the St. John's Municipal Council at City Hall, and any person who wishes to obtain a copy thereof may obtain it at the said office upon the payment of a reasonable charge as established by the St. John's Municipal Council for such copy.

Dated this 1<sup>st</sup> day of April, 2022.

CITY OF ST. JOHN'S  
Karen Chafe, City Clerk

Apr. 1

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## MECHANICS LIEN ACT

### MECHANIC'S LIEN ACT NOTICE TO EARLY RELEASE OF MECHANIC'S LIEN HOLDBACK PURSUANT TO SECTION 12 OF THE MECHANIC'S LIEN ACT. RSNL 1990, C M-3 (THE "ACT")

NOTICE IS HEREBY GIVEN pursuant to Section 12.2 of the Act, VALE NEWFOUNDLAND & LABRADOR LIMITED, the person primary liable on the contract, intends to pay out mechanic's lien holdback funds 30 days following the date of this notice, and related to the Contract entered into between VALE NEWFOUNDLAND & LABRADOR LIMITED and Master Drilling Canada Ltd. which contract is dated as of 8-January-2019.

Pursuant to Section 12.3(1) of the Act, "The lien of a contractor or subcontractor for services or materials provided on or before the annual anniversary date of the day services or materials were first provided under a contract or subcontract which meets the requirements of Section 12.1 expired 30 days after the day on which notice of release of the holdback is completed in accordance with Section 12.2". Pursuant to Section 12.3(2) of the Act, "The lien of a person other than a contractor or subcontractor for services or materials provided on or before the annual anniversary date of the day services or materials were first provided under a contract or subcontract which meets the requirements of section 12.1 expires 30 days after the day on which notice of release of the holdback is completed in accordance with section 12.2".

Dated at St. John's, NL, this 29<sup>th</sup> day of March 2022.

VALE NEWFOUNDLAND &  
LABRADOR LIMITED

Thomas Power,  
Contract and Supply Chain Manager,  
Voisey's Bay Mine Expansion Project

Apr. 1

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## LANDS ACT

### NOTICE OF INTENT, SECTION 7 LANDS ACT, SNL1991 c36 AS AMENDED

NOTICE IS HEREBY given that an application has been made to the Department of Fisheries, Forestry and Agriculture Branch, to acquire title, pursuant to section 7(2) (d) of the said Act, to that piece of Crown lands situated within 15 metres of the waters of Miles Cove, for the purpose of a wharf, small boat marina.

The application may intrude on the 15 metre shoreline of the above mentioned water body(s) in various locations. For a detailed map, please see website: <http://www.ma.gov.nl.ca/lands/sec7notifications.html>.

Please note: It may take up to five (5) days from the date of application for details to appear on the website.

Any person wishing to object to the application must file the objection in writing with reasons, within 30 days from the publication of notice on the Department of Fisheries, Forestry and Agriculture website, Crown Lands, <http://www.ma.gov.nl.ca/lands/index.html>, to the Minister of Department of Fisheries, Forestry and Agriculture by mail or email to the nearest Regional Lands Office:

- Eastern Regional Lands Office, P.O. Box 8700, Howley Building, Higgins Line, St. John's, NL, A1B 4J6 Email: [easternlandsoffice@gov.nl.ca](mailto:easternlandsoffice@gov.nl.ca)
- Central Regional Lands Office, P.O. Box 2222, Gander, NL, A1V 2N9 Email: [centrallandsoffice@gov.nl.ca](mailto:centrallandsoffice@gov.nl.ca)
- Western Regional Lands Office, P.O. Box 2006, Sir Richard Squires Building, Corner Brook, NL, A2H 6J8 Email: [westernregionlands@gov.nl.ca](mailto:westernregionlands@gov.nl.ca)
- Labrador Regional Lands Office, P.O. Box 3014, Station "B", Happy Valley-Goose Bay, NL, A0P 1E0 Email: [labradorlandsoffice@gov.nl.ca](mailto:labradorlandsoffice@gov.nl.ca)

(DISCLAIMER: *The Newfoundland and Labrador Gazette* publishes a NOTICE OF INTENT as received from the Applicant and takes no responsibility for errors or omissions in the property being more particularly described.)

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Apr. 1

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### TRUSTEE ACT

#### ESTATE NOTICE

IN THE MATTER OF the Estate and Effects of Late LILLIAN DALTON of Little Catalina, in the Province of Newfoundland and Labrador, Retired Person, Deceased.

ALL PERSONS claiming to be creditors of or who have any claims or demands upon or affecting the Estate of LILLIAN DALTON, the aforesaid deceased, who died at Bonavista, in the Province of Newfoundland and Labrador on or about the 22<sup>nd</sup> day of August, 2021, are hereby requested to send particulars thereof in writing, duly attested, to the undersigned Solicitor for the Administrator of the Estate on or before the 21<sup>st</sup> day of April, 2022 after which date the Administrator will proceed to distribute the said Estate having regard only to the claims of which he shall then have had notice.

DATED at the Town of Gander, Newfoundland and Labrador, this 24<sup>th</sup> day of March, 2022.

BONNELL LAW  
Solicitor for the Administrator  
PER: R. ARCHIBALD BONNELL, Q.C.

#### ADDRESS FOR SERVICE:

P.O. Box 563  
137 Bennett Drive  
Gander, NL A1V 2E1  
Tel: (709) 651-4949  
Fax: (709) 651-4951

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Apr. 1

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### WAREHOUSER'S LIEN ACT

#### NOTICE OF PUBLIC AUCTION

TAKE NOTICE that due to indebtedness incurred to CORNER BROOK SELF STORAGE & RENTAL LTD., pursuant to the *Warehouser's Lien Act*, bids will be accepted on the contents of storage unit E-14 consisting of domestic items belonging to Catherine Pynn

**Auction to be held April 15, 2022, at 5:00 p.m.**

Bidding details can be obtained at:  
Corner Brook Self Storage & Rental  
6 Lundrigan Dr. Corner Brook, NL  
709-639-4663

Bidders must pre-register prior to 4:30 p.m. on April 15, 2022.

CASH ONLY

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Apr. 1

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# THE NEWFOUNDLAND AND LABRADOR GAZETTE

**PART II  
SUBORDINATE LEGISLATION  
FILED UNDER THE STATUTES AND SUBORDINATE LEGISLATION ACT**

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Vol. 97

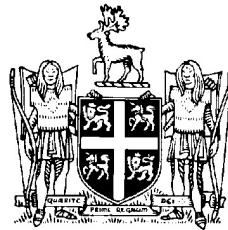
ST. JOHN'S, FRIDAY, APRIL 1, 2022

No. 13

## NEWFOUNDLAND AND LABRADOR REGULATIONS

NLR 14/22  
NLR 15/22  
NLR 16/22





## NEWFOUNDLAND AND LABRADOR REGULATION 14/22

*Aquaculture Regulations (Amendment)*  
under the  
*Aquaculture Act*  
(O.C. 2022-074)

*(Filed March 30, 2022)*

Under the authority of section 11 of the *Aquaculture Act*, the Lieutenant-Governor in Council makes the following regulations.

Dated at St. John's, March 29, 2022.

Krista Quinlan  
Clerk of the Executive Council

### REGULATIONS

#### *Analysis*

- |                                         |                 |
|-----------------------------------------|-----------------|
| 1. S.4 Amdt.<br>Identification of sites | 2. Commencement |
|-----------------------------------------|-----------------|

**1. (1) Paragraph 4(1)(a) of the *Aquaculture Regulations* is repealed and the following substituted:**

(a) place buoys in a manner directed by Transport Canada;

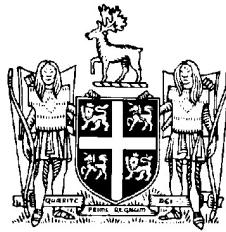
**(2) Paragraph 4(1)(c) of the regulations is amended by deleting the word "yellow".**

CNLR 1139/96  
as amended

Commencement

**2. These regulations come into force on March 31, 2022.**

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## **NEWFOUNDLAND AND LABRADOR REGULATION 15/22**

*Pension Benefits Act Regulations (Amendment)*  
under the  
*Pension Benefits Act, 1997*  
(O.C. 2022-075)

*(Filed April 1, 2022)*

Under the authority of section 78 of the *Pension Benefits Act, 1997*, the Lieutenant-Governor in Council makes the following regulations.

Dated at St. John's, March 31, 2022.

Krista Quinlan  
Clerk of the Executive Council

## **REGULATIONS**

### *Analysis*

- |                                                                              |                                                                                    |
|------------------------------------------------------------------------------|------------------------------------------------------------------------------------|
| 1. S.2 Amdt.<br>Interpretation                                               | 6. S.42.2 Amdt.<br>Municipalities pension plan<br>exemption                        |
| 2. S.7 Amdt.<br>Review of multi-employer<br>defined benefit pension<br>plans | 7. S.42.3 Amdt.<br>Town of Happy Valley-<br>Goose Bay retirement plan<br>exemption |
| 3. S.18.2 Amdt.<br>Documentation- non-<br>resident                           | 8. S.42.4 Amdt.<br>City of St. John's retirement<br>benefit plan exemption         |
| 4. S.27 Amdt.<br>Division                                                    | 9. S.42.5 Amdt.<br>St. John's Transportation<br>Commission exemption               |
| 5. S.33 Amdt.<br>Adjustment of pension                                       |                                                                                    |

10. S.42.6 Amdt.  
Town of Grand Falls-

Windsor exemption  
11. Commencement

NLR 114/96  
as amended

**1. Paragraph 2(1)(g) of the *Pension Benefits Act Regulations* is repealed and the following substituted:**

(g) "escalated adjustment" means an adjustment made to a member's pension benefit or deferred pension benefit after the cessation of membership in a pension plan, which adjustment is not capable of being determined with certainty at the time the plan, or an amendment to that plan, is submitted for registration because the adjustment is related to the investment earnings of the pension fund or to future changes in a general wage or price index;

**2. Subsection 7(2) of the regulations is amended by deleting the words "he or she" and substituting the words "the actuary".**

**3. Section 18.2 of the regulations is amended by deleting the words "he or she" and substituting the words "the person".**

**4. Subsection 27(1) of the regulations is amended by deleting the words "his or her" wherever they appear and substituting the words "the member's".**

**5. Subsection 33(1) of the regulations is amended by deleting the words "his or her" and substituting the words "the spouse's".**

**6. (1) Subsection 42.2(1) of the regulations is repealed and the following substituted:**

Municipalities  
pension plan  
exemption

**42.2 (1) The Newfoundland and Labrador Municipal Employee Benefits Inc. Pension Plan is exempt from the requirement of paragraph 12(3)(d) for the period December 31, 2020 to December 31, 2023 in respect of the solvency deficiency of the plan.**

**(2) Section 42.2 of the regulations is amended by adding immediately after subsection (1) the following:**

(1.1) Notwithstanding subsection (1), the participating employers shall fund any solvency deficit of the plan in accordance with these regulations where the deficit is incurred due to benefit improvements or

granting of past service to plan members during the period of December 31, 2020 to December 31, 2023.

**7. (1) Subsection 42.3(1) of the regulations is repealed and the following substituted:**

Town of Happy  
Valley-Goose Bay  
retirement plan  
exemption

**42.3** (1) The Retirement Plan for Employees of the Town of Happy Valley-Goose Bay is exempt from the requirement of paragraph 12(3)(d) for the period of December 31, 2020 to December 31, 2023 in respect of the solvency deficiency of the plan.

**(2) Section 42.3 of the regulations is amended by adding immediately after subsection (1) the following:**

(1.1) Notwithstanding subsection (1), the Town of Happy Valley-Goose Bay shall fund any solvency deficit of the plan in accordance with these regulations where the deficit is incurred due to benefit improvements or granting of past service to plan members during the period of December 31, 2020 to December 31, 2023.

**8. (1) Subsection 42.4(1) of the regulations is repealed and the following substituted:**

City of St. John's  
retirement benefit  
plan exemption

**42.4** (1) The Retirement Benefit Plan for the Employees of the City of St. John's is exempt from the requirement of paragraph 12(3)(d) for the period of December 31, 2020 to December 31, 2023 in respect of the solvency deficiency of the plan.

**(2) Section 42.4 of the regulations is amended by adding immediately after subsection (1) the following:**

(1.1) Notwithstanding subsection (1), the City of St. John's shall fund any solvency deficit of the plan in accordance with these regulations where the deficit is incurred due to benefit improvements or granting of past service to plan members during the period of December 31, 2020 to December 31, 2023.

**9. (1) Subsection 42.5(1) of the regulations is repealed and the following substituted:**

St. John's  
Transportation  
Commission  
exemption

**42.5** (1) The Pension Plan for the Union Employees of the St. John's Transportation Commission and the Pension Plan for the Non-Union Employees of the St. John's Transportation Commission are exempt

from the requirement of paragraph 12(3)(d) for the period of December 31, 2020 to December 31, 2023 in respect of the solvency deficiency of the plans.

**(2) Section 42.5 of the regulations is amended by adding immediately after subsection (1) the following:**

(1.1) Notwithstanding subsection (1), the St. John's Transportation Commission shall fund any solvency deficit of either plan in accordance with these regulations where the deficit is incurred due to benefit improvements or granting of past service to plan members during the period of December 31, 2020 to December 31, 2023.

**10. Subsections 42.6(1) and (1.1) of the regulations are repealed and the following substituted:**

Town of Grand Falls-Windsor exemption

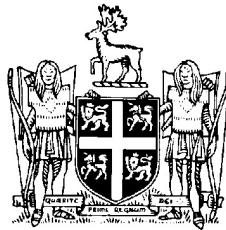
**42.6** (1) The Defined Benefit Retirement Plan for Employees of the Town of Grand Falls-Windsor is exempt from the requirement of paragraph 12(3)(d) for the period of December 31, 2020 to December 31, 2023 in respect of the solvency deficiency of the plan.

(1.1) Notwithstanding subsection (1), the Town of Grand Falls-Windsor shall fund any solvency deficit of the plan in accordance with these regulations where the deficit is incurred due to benefit improvements or granting of past service to plan members during the period of December 31, 2020 to December 31, 2023.

Commencement

**11. These regulations are considered to have come into force on December 31, 2020.**

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## NEWFOUNDLAND AND LABRADOR REGULATION 16/22

*Pension Benefits Act Regulations (Amendment)*  
under the  
*Pension Benefits Act, 1997*  
(O.C. 2022-085)

*(Filed April 1, 2022)*

Under the authority of section 78 of the *Pension Benefits Act, 1997*, the Lieutenant-Governor in Council makes the following regulations.

Dated at St. John's, April 1, 2022.

Krista Quinlan  
Clerk of the Executive Council

## REGULATIONS

### *Analysis*

- |                                                        |                 |
|--------------------------------------------------------|-----------------|
| 1. S.41 Amdt.<br>Application to public sector<br>plans | 2. Commencement |
|--------------------------------------------------------|-----------------|

**1. (1) Subsection 41(4) of the *Pension Benefits Act Regulations* is repealed and the following substituted:**

(4) Notwithstanding subsection (1), the Memorial University Pension Plan is

- (a) exempt for the period from April 1, 2020 to March 31, 2022 from the requirement that the employer pay an amount under paragraph 12(3)(d) of these regulations;
- (b) exempt from the requirement under paragraph 12(3)(c) of these regulations to liquidate the going concern unfunded liability arising from the cost of providing indexed benefits in relation to past service under section 24.1 of the *Memorial University Pensions Act* within the prescribed 15 year period and is instead permitted to liquidate this liability within 40 years from the day that indexing is effective; and
- (c) exempt for the period from April 1, 2020 to March 31, 2022 from the requirement that the employer pay an amount under paragraph 12(3)(c) of these regulations.

**(2) Subsections 41(4.2), (4.3) and (4.4) of the regulations are repealed and the following substituted:**

(4.2) Notwithstanding paragraph (4)(c), money required to be paid by the employer during the period from April 1, 2020 to March 31, 2022 shall be added to the end of the going concern special payment schedules in effect on April 1, 2020.

(4.3) The going concern special payment schedules in effect on April 1, 2020 based on the actuarial report of December 31, 2018 shall recommence on April 1, 2022 and shall be adjusted to add

- (a) 2 years of accrued interest; and
- (b) 2 additional years for payment.

(4.4) The interest referred to in subsection (4.3) shall be based on the going concern discount rate from the December 31, 2018 actuarial report.

Commencement

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

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[In force March 31, 2022]		Extraordinary Gazette March 30, 2022	
<b>Pension Benefits Act, 1997</b>			
Pension Benefits Act Regulations (Amendment)	NLR 15/22	Amends NLR 114/96 S.2. Amdt. S.7 Amdt. S.18.2 Amdt. S.27 Amdt. S.33 Amdt. S.42.2 Amdt. S.42.3 Amdt. S.42.4 Amdt. S.42.5 Amdt. S.42.6 Amdt.	Apr. 1/22 p. 115
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THE NEWFOUNDLAND AND LABRADOR GAZETTE  
April 1, 2022

*The Newfoundland and Labrador Gazette* is published from the Office of the Queen's Printer.

Copy for publication must be received by **Friday, 4:30 p.m.**, seven days before publication date to ensure inclusion in next issue. Advertisements must be submitted in either PDF format or as a MSWord file. When this is not possible, advertisements must be either, typewritten or printed legibly, separate from covering letter. Number of insertions required must be stated and the names of all signing officers typewritten or printed.

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All cheques, money orders, etc., should be made payable to THE NEWFOUNDLAND EXCHEQUER ACCOUNT and all correspondence should be addressed to: Office of the Queen's Printer, P. O. Box 8700, Ground Floor, East Block, Confederation Building, St. John's, NL A1B 4J6, Telephone: (709) 729-3649, Fax: (709) 729-1900.

**Web Site:** [www.gov.nl.ca/sn1/printer/gazette/weekly-issues](http://www.gov.nl.ca/sn1/printer/gazette/weekly-issues)

*The Newfoundland and Labrador Gazette*

Advertising Rates

Prices effective July 1, 2016

Notices	Rate	15%	HST Total
Lands Act - Notice of Intent - 1 week	\$31.13	\$4.67	\$35.80
Motor Carrier Act - Notice - 1 week	\$39.90	\$5.99	\$45.89
Trustee Act - Estate Notice - 1 week	\$34.65	\$5.20	\$39.85
Trustee Act - Estate Notice - 2 weeks	\$62.37	\$9.36	\$71.73
Trustee Act - Estate Notice - 3 weeks	\$91.25	\$13.69	\$104.94
Trustee Act - Estate Notice - 4 weeks	\$118.97	\$17.85	\$136.82

All other public notices required by law to be published in *The Newfoundland and Labrador Gazette*, eg., Corporations Act, Municipalities Act, Quieting of Titles Act, Urban and Rural Planning Act, etc., are priced according to size: for Single Column \$3.47 per cm or Double Column \$6.93 per cm, plus 15% HST.

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