



THE NEWFOUNDLAND AND LABRADOR GAZETTE

EXTRAORDINARY

PART II

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**NEWFOUNDLAND AND LABRADOR
REGULATION**

NLR 40/19



NEWFOUNDLAND AND LABRADOR REGULATION 40/19

Revenue Administration Regulations (Amendment)
under the
Revenue Administration Act
(O.C. 2019-160)

(Filed June 26, 2019)

Under the authority of sections 107 and 111 of the *Revenue Administration Act*, the Lieutenant-Governor in Council makes the following regulations.

Dated at St. John's, June 26, 2019.

Elizabeth Day
Clerk of the Executive Council

REGULATIONS

Analysis

1. S.2 Amdt. Interpretation	3. S.64.8 R&S Tax advantage
2. S.64.5 Amdt. Insurance exemptions	4. Commencement

NLR 73/11
as amended

1. Subsection 2(3) of the *Revenue Administration Regulations* is repealed and the following substituted:

(3) In Part X, "accident insurance", "sickness insurance", "life insurance", "automobile", "automobile insurance" and "marine insurance" have the same meanings as in the *Insurance Companies Act*.

2. Section 64.5 of the *Revenue Administration Regulations* is amended by adding immediately after paragraph (c) the following:

(c.1) automobile insurance;

3. Section 64.8 of the regulations is repealed and the following substituted:

64.8 Where a retail purchaser cancels a contract of automobile insurance before it expires and enters into a new contract of automobile insurance solely for the purpose of availing of the exemption of tax under paragraph 64.5(c.1), the exemption shall not be applied until the expiry of the original contract of automobile insurance.

Commencement

4. These regulations are considered to have come into force on April 15, 2019.

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Revenue Administration Act

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