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CONSOLIDATED NEWFOUNDLAND AND LABRADOR REGULATION 961/96

Forest Land Management and Taxation Regulations
under the
Forestry Act
(O.C. 96-251)

Amended by:

2001 c42 s45
60/13

CONSOLIDATED NEWFOUNDLAND AND LABRADOR REGULATION 961/96

Forest Land Management and Taxation Regulations
under the
Forestry Act
(O.C. 96-251)

Under the authority of section 76 of the *Forestry Act* and the *Subordinate Legislation Revision and Consolidation Act*, the Lieutenant-Governor in Council makes the following regulations.

REGULATIONS

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Short title

1. These regulations may be cited as the *Forest Land Management and Taxation Regulations*.

211/91 s1

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Definitions

2. In these regulations

- (a) "Act" means the *Forestry Act*;
- (b) "annual tax rate" means a rate determined annually by the Lieutenant-Governor in Council taking into consideration the average fixed and variable costs of forest fire detection and suppression and the fixed costs of insect and disease protection, as determined by the minister, during the 5 year period immediately before the year of taxation, in relation to the total land area of the province, exclusive of waterbodies greater than 2 hectares;
- (c) "fair market value" means, for purposes of these regulations, an amount to be approved annually by the Lieutenant-Governor in Council and calculated by multiplying the average gross merchantable volume of all merchantable trees growing on a hectare of productive forest land, as determined from the most recent Newfoundland and Labrador Forest Service inventory of the province's forest resources, by the prevailing royalty rate for pulpwood obtained from areas not serviced by a government owned access road;
- (d) [Rep. by 60/13 s1]
- (e) "gross merchantable timber volume" means the volume of the main stem of a merchantable tree excluding allowance for a 15.0 centimetre stump and a top diameter of 8.0 centimetres;
- (f) "managed land" means a parcel of land that is certified by the minister as managed land under Part III of the Act and includes land considered to be managed land by virtue of an order made under subsection 43(2) of the Act;
- (g) "merchantable tree" means a tree having an outside bark diameter of 9.0 centimetres or greater at a point 1.3 metres above mean ground level;
- (h) "parcel" means a block, lot or area of land or some combination of blocks, lots or areas of land, however acquired, of 120 hectares or more in extent to which the right to cut and remove trees is vested in the same person or from which that person derives a continuing benefit from having the trees cut and removed on his or her behalf and which is wholly contained within one forest management district; and
- (i) "productive forest" means an area of forest land producing or capable of producing, at rotation age and under natural conditions, a forest stand containing a minimum merchantable timber volume of 30 cubic metres (solid) per hectare.

211/91 s2; [2001 c42 s45](#); [60/13 s1](#)

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Exemptions

3. Persons holding a parcel of land 120 hectares and greater with at least 75% being actively managed for purposes not compatible with timber production shall be exempt from the provisions of the regulations.

211/91 s3

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Application for certificate

4. An application for a certificate of managed land shall be in the form prescribed by the minister.

211/91 s4

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Order of consolidation

5. An order of consolidation issued by the minister under section 44 of the Act shall be in the form prescribed by the minister.

211/91 s5

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Rep. by 60/13 s2

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Submission by applicant

8. An applicant for a certificate of managed land shall prepare a sustainable forest management plan consistent with the sustainable forest management strategy of the province required under section 6 of the Act.

[60/13 s3](#)

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Annual assessment roll

9. (1) The assessor shall prepare and complete the annual assessment roll according to the requirements of section 52 of the Act on or before October 31 for the 1991 assessment roll and on or before June 30 for each year after that.

(2) The annual assessment roll shall, in addition to the matters specified in section 52 of the Act, specify the managed land status of each parcel or part of a parcel.

211/91 s9

[Back to Top](#)**Managed land tax**

10. If a parcel or part of a parcel is managed land, the managed land tax shall be calculated by multiplying the total area of the parcel, or part of it, exclusive of waterbodies greater than 2 hectares, by the annual tax rate approved by the Lieutenant-Governor in Council.

211/91 s10

[Back to Top](#)**Unmanaged land tax**

11. If a parcel is not managed land, the unmanaged land tax shall be calculated by multiplying the productive forest area of the parcel, in hectares, by

- (a) 5% of the fair market value per hectare;
- (b) 10% of the fair market value per hectare if the parcel is not managed land for 2 consecutive years; or
- (c) 20% of the fair market value per hectare if the parcel is not managed for 3 or more consecutive years.

211/91 s11

[Back to Top](#)**Initial unmanaged land tax**

12. (1) Where part of a parcel is considered or declared not managed land for the first time, the unmanaged land tax shall be calculated by multiplying the productive forest area of the part, in hectares, by the fair market value per hectare.

(2) If part of a parcel is not managed land, for 2 or more consecutive years, the unmanaged land tax shall be calculated by multiplying the productive forest area of the part, in hectares, by

- (a) 2 times the fair market value per hectare if the part is not managed land for 2 consecutive years; or
- (b) 3 times the fair market value per hectare if the part is not managed land for 3 or more consecutive years.

(3) The total unmanaged land tax for a parcel payable under this section shall not exceed that payable under section 11.

211/91 s12

[Back to Top](#)**Interest**

13. (1) Interest shall be levied upon a sum due at the rate of 1.2% compounded per month or part of a month from the date the sum is required to be paid to the date of payment.

- (2) Interest shall not be levied for a month in which the sum due is less than \$100.

114/93 s1

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Penalty for incomplete plan

14. (1) For each full calendar week that a forest management plan or specified parts of a forest management plan is overdue, a penalty of \$1,000 shall be assessed by the minister.

(2) Where a forest management plan is not accepted by the minister as being incomplete in form or content, it shall be returned to the applicant with a notice describing the deficiencies and the applicant shall be allowed 2 calendar weeks to correct the deficiencies.

(3) If a forest management plan is not accepted by the minister and is not resubmitted within the time allowed under subsection (2), it shall be overdue under subsection (1) and the penalty under it shall be assessed.

211/91 s14

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Refund of overpayment

15. (1) Where a person has paid to the Crown an amount which exceeds the amount required to be paid, that person may apply in writing to the Minister of Finance for a refund of the overpayment.

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

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

(4) A refund shall not be paid under this section where the amount of refund is less than \$10.

114/93 s2

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Interest on refund

16. (1) Where the Minister of Finance issues a refund under section 15, he or she 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 of Finance 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 the assessment or part of the assessment was paid to the date the refund is approved.

(3) Interest shall not be paid under this section when the amount of refund is less than \$100.

114/93 s2

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Certificate of managed land

17. A certificate of managed land issued by the minister under section 46 of the Act shall

- (a) be in a form prescribed by the minister; and
- (b) be valid for a minimum of one year and a maximum of 5 years.

211/91 s16

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Repeal

18. The Forest Land Management and Taxation Regulations, Newfoundland Regulation 211/91, are repealed.

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