

DEFINITIONS OF CLASSES OF BUSINESS – 2021

ALL OTHER means businesses not identified under any other specific category or where the nature of the business is unknown.

BAKERY means a factory for producing, mixing, compounding or baking bread, biscuits or any other bakery product, but does not include a restaurant or other premises where any such product is made for consumption on the premises.

BANK means any chartered bank.

BARBER SHOP /BEAUTY SALON means a building or part of a building where haircutting, hairdressing, manicure, pedicure, skin care, and other grooming services are provided.

BED & BREAKFAST/HOSPITALITY HOME means rooms for rent in a private home as a tourist establishment.

BOOK STORE means an establishment retailing primarily, but not limited to, new or used books and magazines.

BUILDING SUPPLIES means an establishment including, but not limited to, the sale of hardware and tools, lumber, windows, siding, bricks, paint, cement, roofing shingles, tiles, bathroom supplies, electrical and plumbing supplies.

CALL CENTRE means an establishment providing services and seeking business through the telephone and/or computer network.

CAR SALES LOT means a building or open area used for storage, display and sale purposes, of motor vehicles, and includes ancillary services associated with automobile sales, such as repair and servicing, and sales of automotive parts.

CAR RENTALS means a building or part of a building or open area where automobiles are stored for rental and the offices for conducting such business is maintained.

CLOTHING STORE means an establishment retailing men's, women's and/or children's clothing and outerwear.

COMMERCIAL GARAGE (including automotive & parts sales & repair shop) means a building or part of a building, other than a private garage, used for the sale, repair or maintenance of automobiles, equipment or other self-propelled vehicles, heavy equipment, trailers and parts thereof, or where such vehicles are kept for remuneration, hire or sale. It includes, but is not limited to, body shops, muffler shops, mobile welding, and automobile glass. This definition does not include businesses whose primary business is automobile sales.

COMMUNICATIONS means any establishment or facility in the field of communications, including publishing companies, printing businesses, radio stations, television stations, telephone, and internet companies.

COMPUTER SALES means an establishment retailing computers and any related hardware or software.

CONSTRUCTION COMPANY/SERVICES means a construction company or business providing goods and services to the construction industry, including but not limited to, electricians, plumbers, roofers, companies providing siding, paving, excavation, rental of equipment and vehicles, heavy equipment and trucking.

CONVENIENCE STORE means a retail store which is compatible with a residential area or uses not exceeding a floor area of 200 m and in which at least 80% of the retail floor space is devoted to the sale and display of groceries.

CONVENIENCE STORE/GAS BAR means a retail store which is compatible with a residential area or uses not exceeding a floor area of 200 m and in which at least 80% of the retail floor space is devoted to the sale and display of groceries, and includes pumps for retailing gasoline.

CUSTOM WORKSHOP/REPAIRS means a shop used for repairing or servicing household goods or for the manufacture of handcrafted goods and may include a retail store associated with the use.

DAYCARE SERVICES means a building or part of a building in which services and activities are regularly provided to five (5) or more children of pre-school age during the full daytime period as defined under the Day Care and Homemaker Services Act of Newfoundland, but does not include a school as defined by the Schools Act.

DEPARTMENT STORE means a retail establishment which is not limited to the sale of any specific items, but carries a variety of goods including, but not limited to clothing, footwear, household items, large and small appliances, hardware, personal care, jewelry, gifts, and may include furniture, computers and related equipment.

DISPENSARY means an establishment for the purpose of dispensing prescriptions by a pharmacist.

DRUG STORE means a retail establishment which includes the services of a pharmacist for the purpose of dispensing prescriptions, and which includes, but is not limited to, items for personal, skin and hair care, cosmetics, perfumes, confectionery and may include a section for the sale of grocery items and produce, but does not include the sole operation of a dispensary.

DRY GOODS/FABRIC/FLOWERS means an establishment which primarily sells a limited number of product types which may include, but is not limited to, ceramics, art galleries, gifts and crafts, art, crafts and hobby supplies, costume rentals, yard goods, flowers and floral arrangements, lottery tickets, collectibles, pets and pet supplies, brewing and winemaking supplies, but does not include department and clothing stores, and other stores defined in specific categories.

ELECTRONIC REPAIRS/SALES means an establishment for the sale, repair and

maintenance of electronic equipment.

FISH HARVESTING AND PROCESSING means any building or location used for harvesting, processing, preparing, packing, freezing, storing, warehousing, shipping, sales or administration of any fish or seafood product.

FURNITURE/CARPET STORE means an establishment for the sale or rental of household furniture, appliances, carpets, rugs and flooring.

GROCERY STORE means an establishment for the purpose of retailing groceries, produce, fish, meat, baked goods, dairy products, and may include household and kitchen items, personal care products, magazines, and flowers.

HARDWARE STORE means an establishment including, but not limited to, the sale of hardware and tools, and may include paint, small appliances, household goods, lighting fixtures, automotive supplies, electrical and plumbing supplies.

HOTEL/MOTEL means a building with lodging accommodations and other services for travelers and tourists.

INDUSTRIAL means the use of land or buildings for the purpose of manufacturing, fabricating, assembling, altering, repairing, packing, canning, storing, breaking up, demolishing, or treating any article, commodity or substance, and industry shall be construed accordingly.

INSURANCE COMPANY/AGENT means any person, broker or business engaged in the business of providing life, automobile, property, liability, commercial, marine insurances services and insurance claims and adjusting services

JEWELRY STORE means an establishment for the sale of jewelry, fine china, silver, crystal, clocks and watches.

LARGE RETAIL means any retail establishment besides those included in DEPARTMENT STORE and GROCERY STORE operating from an area in excess of 45,000 square foot.

MONUMENT SALES means an establishment for the sale of granite, marble, bronze or other monuments, plaques or memorials.

MUSIC STORE means an establishment for the sale of musical instruments and equipment, recorded music and related supplies.

NURSING HOME means a privately-owned and operated residence which provides accommodation and/or care for the elderly.

OIL COMPANY BULK STORAGE FACILITIES means a company who stores and supplies gasoline, oil and oil products to residential, commercial and industrial establishments.

OTHER FINANCIAL INSTITUTIONS includes trust companies, credit unions and finance companies, but does not include chartered banks.

PERSONAL SERVICES means a business providing services including, but not limited to, laundry and dry cleaning, fitness, shoe repair, tattoo parlours, dressmaking and sewing repairs, travel agents, household moving and storage companies.

PHOTO SHOP means an establishment for the sale of photographic equipment and supplies, development and processing of film, and may include the taking of passport photos and portraits.

PLACE OF AMUSEMENT includes a motion picture or other theatre, public dance hall, music hall, bingo hall, arcade, billiard or pool room, bowling alley, ice or roller skating rink or similar use conducted within an enclosed building. This category would include businesses within the definition of tavern who offer amusement uses as defined in this category.

PRIVATE SCHOOL means any facility used for the purpose of providing instruction or training in a course of study, but excludes a provincial school as defined by the *Schools Act, 1997*, as amended.

PROFESSIONAL BUSINESS means a business that offers specialized knowledge or services that are advisory in nature or may be provided by individuals who are licensed members of a self-regulating association. Such individuals would include, but is not limited to: doctors, physiotherapists, chiropractors, other medical practitioners, dentists, lawyers, accountants, engineers, appraisers, financial/investment advisers, undertakers, real estate agents, architects, surveyors, and management or computer consultants. Where a retail component applies, the retail designation may apply at the decision of Council.

RECYCLING means a business which recovers useful material for recycling on the premises or for shipping to a recycling plant.

REPAIRS/COMMERCIAL means a business providing repair services to commercial establishments including, but not limited to, refrigeration.

RESTAURANT means a building or part thereof, designed or intended to be used or occupied for the purposes of serving the general public with meals or refreshments for immediate consumption at individual tables or booths; and may include the sale of spirits, wines or beers with meals but shall not include the exclusive sale of spirits, wines or beers for consumption on the premises, and does not include a tavern, boarding or lodging house.

RETAIL - RESIDENTIAL means a retail store within a dwelling unit, with the retail floor space not exceeding 50 m² or 50% of the floor area of the dwelling unit, whichever is less.

RETAIL - OTHER means a building or part of a building where goods or items are offered for sale at retail prices, and includes storage on or about the store premises of limited quantities of such goods or things sufficient only to service such store.

SERVICE STATION means any building used for the sale or installation of petroleum products, automotive parts and accessories and motor vehicle repair, and may include a convenience store or restaurant associated with the main use. This definition does not

include a commercial garage, car sales lot or car washing establishment.

SHOE STORE means an establishment for the sale of footwear.

SPORTING GOODS/EQUIPMENT means an establishment for the sale of sporting goods, clothing, and equipment. This definition does not include a store which primarily sells sportswear and footwear without sports equipment.

TAKEOUT FOOD SERVICES means any retail establishment which sells prepared food not for consumption on the premises, or which does not offer self-maintained seating space.

TAVERN means a building which is primarily used or occupied for the purpose of selling or offering for sale, to the general public, of spirits, wines or beers for consumption on the premises and licensed or is licensable under the Liquor Control Act of Newfoundland, and any regulations made there under.

TAXI BUSINESS means a lot, with or without buildings, for the parking of taxicabs as defined in the City of Corner Brook Taxi By-Law.

TRANSPORTATION DEPOT/TRUCKING COMPANY means any station or lot used for the purpose of storing, servicing or refueling of vehicles connected with the transportation business, and any business involved in the transportation of goods by air, water or ground; but does not include a commercial garage.

TRANSPORTATION TERMINAL means any station for the use of transportation facilities available to the general public, including bus terminals.

VIDEO SHOP means an establishment for the rental of video equipment, movies and electronic games, and may include the sale of snacks and confectionery.

WAREHOUSE means a building or part of a building which is used for the housing, storage, display, adapting for sale, packaging or wholesale distribution of goods, wares, merchandise, foodstuffs, substances, articles or things.

WHOLESALER means an establishment which sells goods, usually in quantity, to retailers for resale.

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Classifications for Business Tax will be reviewed annually by Council, and classification is subject to change at Council's discretion.

If a business falls into more than one category, Council reserves the right to assign the business to that category which it feels is most appropriate.

In case of a dispute as to the classification of a particular business, the business may appeal to the Finance & Administration Standing Committee who will make a recommendation to Council.