
Explanatory Notes Relating to the Goods and Services Tax/Harmonized Sales Tax and Part 1 of the *Greenhouse Gas Pollution Pricing Act*

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The Honourable François-Philippe Champagne, P.C., M.P.
Minister of Finance and National Revenue

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Preface

These explanatory notes describe proposed amendments to the *Excise Tax Act*, the *Greenhouse Gas Pollution Pricing Act* and related regulations. These explanatory notes describe these proposed amendments, clause by clause, for the assistance of Members of Parliament, taxpayers and their professional advisors.

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These notes are intended for information purposes only and should not be construed as an official interpretation of the provisions they describe.

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Part 2 - Amendments to the *Excise Tax Act* and Related Regulations

Clauses 3 to 13

First-time home buyers' GST rebate

ETA, *Nova Scotia HST Regulations, 2010, New Harmonized Value-added Tax System Regulations, No. 2*

Part 2, which encompasses clauses 3 to 13, amends the *Excise Tax Act* (the Act) and the *New Harmonized Value-added Tax System Regulations, No. 2* to introduce a Goods and Services Tax (GST) new housing rebate for first-time home buyers. Consequential amendments are made to the *Nova Scotia HST Regulations, 2010*.

Excise Tax Act

Clause 3

Definition “first-time home buyer”

ETA
123(1)

Existing subsection 123(1) of the Act contains definitions that are used throughout Part IX of the Act.

Subsection 123(1) is amended by adding new definition “first-time home buyer”, which is relevant to the additional GST new housing rebate provided by new subsections 254(2.1), 254.1(2.1), 255(2.1) and 256(2.1) of the Act.

A particular individual will meet the definition of “first-time home buyer” at a particular time if all the conditions set out in paragraphs (a) to (d) of the definition are met in respect of the particular individual at the particular time.

Paragraph (a) requires that the particular individual be 18 years of age or older at the particular time.

Paragraph (b) requires that the particular individual be, at the particular time, either (1) a Canadian citizen; or (2) a permanent resident within the meaning of subsection 2(1) of the *Immigration and Refugee Protection Act*.

Paragraph (c) generally requires that the particular individual not have resided in a home either inside or outside Canada that they owned during the current or four preceding years. More specifically, paragraph (c) requires that at no time in the period that

- begins at the beginning of the fourth preceding calendar year (as defined in paragraph 37(1)(a) of the *Interpretation Act*) that ended before the particular time, and

- ends on the day before the day that includes the particular time

did the particular individual occupy a residential unit (as defined in this subsection) situated in or outside Canada as their primary place of residence while being an owner of

- (i) the residential complex (as defined in this subsection) in which the residential unit is located,
- (ii) the building, or a part of the building, in which the residential unit is located,
- (iii) in the case of a residential unit situated in Canada, a share of the capital stock of a cooperative housing corporation (as defined in this subsection) which entitles the particular individual to possess the residential unit, or
- (iv) in the case of a residential unit situated outside Canada, a share of the capital stock of, or an interest in, an entity that is similar to a cooperative housing corporation which entitles the particular individual to possess the residential unit.

Paragraph (d) applies if another individual is at the particular time the spouse or common-law partner (as defined in this subsection) of the particular individual. Paragraph (d) requires that at no time during the period that

- begins at the beginning of the fourth preceding calendar year that ended before the particular time, and
- ends on the day before the day that includes the particular time

did the particular individual occupy a residential unit situated in or outside Canada as their primary place of residence while the other individual is an owner of

- (i) the residential complex in which the residential unit is located,
- (ii) the building, or a part of the building, in which the residential unit is located,
- (iii) in the case of a residential unit situated in Canada, a share of the capital stock of a cooperative housing corporation which entitles the other individual to possess the residential unit, or
- (iv) in the case of a residential unit situated outside Canada, a share of the capital stock of, or an interest in, an entity that is similar to a cooperative housing corporation which entitles the other individual to possess the residential unit.

New definition “first-time home buyer” is deemed to have come into force on May 27, 2025.

Clause 4**Additional new housing rebate – first-time home buyer**

ETA

254(2.01) to (2.1)

Existing section 254 of the Act provides for a partial rebate of the tax paid by an individual acquiring from a builder a residential complex (as those terms are defined in subsection 123(1) of the Act) that is a single-unit residential complex (as defined in subsection 254(1)) or a residential condominium unit (as defined in subsection 123(1)), where the residential complex has been newly constructed or substantially renovated for use as a primary place of residence of the individual or a relation (as defined in subsection 254(1)) of the individual. Existing subsections 254(2.01), (2.02) and (2.1) provide rules respecting the Nova Scotia First-time Homebuyers' Rebate. However, section 15 of the *Nova Scotia HST Regulations, 2010* provides that these subsections generally do not apply in respect of a residential complex if the agreement of purchase and sale of the residential complex is entered into after April 6, 2010.

Section 254 is amended by repealing subsections 254(2.01) and (2.02) and replacing existing subsection 254(2.1) with a new subsection 254(2.1), which provides an additional GST new housing rebate to a first-time home buyer (as newly defined in subsection 123(1)).

The amendments to section 254 are deemed to have come into force on May 27, 2025.

254(2.1) – Additional new housing rebate – first-time home buyer

New subsection 254(2.1) of the Act provides for a new housing rebate in respect of the GST (or the federal component of the Harmonized Sales Tax (HST)) that is paid by a particular individual in respect of the purchase of a residential complex that is a single unit residential complex or a residential condominium unit. This rebate is in addition to the rebate that is provided by subsection 254(2) of the Act in respect of the purchase. In order for the rebate to be paid in respect of a purchase, all of the conditions in paragraphs 254(2.1)(a) to (e) would need to be met. If that is the case, the amount of the rebate, if any, would be determined by either paragraph 254(2.1)(f) or (g).

Paragraph 254(2.1)(a) requires that the particular individual that paid the tax in respect of the residential complex either

- be entitled to claim a rebate under subsection 254(2) in respect of the residential complex; or
- would be so entitled if the references in paragraphs 254(2)(c) and (i) to “\$450,000” were read as “\$1,500,000”.

Paragraph 254(2.1)(b) requires that the agreement of purchase and sale referred to in paragraph 254(2)(b) (i.e., the agreement between the particular individual and the builder of the residential complex in respect of the residential complex) be entered into after May 26, 2025 but before January 1, 2031.

Paragraph 254(2.1)(c) requires that the construction or substantial renovation (as defined in subsection 123(1) of the Act) of the residential complex begin before January 1, 2031 and be substantially completed before January 1, 2036.

Paragraph 254(2.1)(d) requires that ownership of the residential complex be transferred to the particular individual before January 1, 2036.

Paragraph 254(2.1)(e) requires that the particular individual satisfy the conditions in each of subparagraphs 254(2.1)(e)(i) to (iii).

Subparagraph 254(2.1)(e)(i) requires that, at the time the particular individual becomes liable or assumes liability under the agreement of purchase and sale, the particular individual is acquiring the residential complex for use as their primary place of residence. This means that, unlike the case with the rebate provided by subsection 254(2), the particular individual cannot be acquiring the residential complex for use solely as the primary place of residence of a relation of the particular individual.

Subparagraph 254(2.1)(e)(ii) requires that the particular individual be the first individual to occupy the residential complex as a place of residence after the construction or substantial renovation of the residential complex is substantially completed. This means that, unlike the case with the rebate provided by subsection 254(2), this first occupant cannot be a relation of the particular individual (nor would the condition be met if a person acquired ownership of the residential complex through an exempt supply of the residential complex made by the particular individual before the residential complex is occupied by any individual as a place of residence or lodging).

Subparagraph 254(2.1)(e)(iii) requires that the particular individual be a first-time home buyer (as newly defined in subsection 123(1)) at the particular time at which ownership of the residential complex is transferred to the particular individual.

Where all the conditions in paragraphs 254(2.1)(a) to (e) are met in respect of the purchase of the residential complex by the particular individual, subsection 254(2.1) provides that the Minister of National Revenue shall, subject to the limitation period in subsection 254(3) of the Act, pay a rebate to the particular individual — in addition to the rebate, if any, payable under subsection 254(2) to the particular individual in respect of the purchase — equal to the amount determined by either paragraph 254(2.1)(f) or (g), provided that either of those paragraphs apply to the purchase.

The application of paragraph 254(2.1)(f) or (g) depends on the “total consideration” within the meaning of paragraph 254(2)(c) in respect of the residential complex (i.e., the total of all amounts, each of which is the consideration payable for the supply to the particular individual of the residential complex or for any other taxable supply to the particular individual of an interest in the residential complex).

Paragraph 254(2.1)(f) applies if the total consideration within the meaning of paragraph 254(2)(c) in respect of the residential complex is not more than \$1,000,000. Paragraph 254(2.1)(f) provides that the rebate payable under this subsection is determined by the formula A minus B, where

- Element A is the lesser of \$50,000 and the total tax paid by the particular individual, within the meaning of paragraph 254(2)(d), in respect of the residential complex. (The “total tax” is the total of all of the tax payable under subsection 165(1) of the Act in respect of the supply of the residential complex and in respect of any other supply to the particular individual of an interest in the residential complex.)
- Element B is the amount of the rebate, if any, under subsection 254(2) that the particular individual is entitled to claim in respect of the residential complex.

Paragraph 254(2.1)(g) applies if the total consideration, within the meaning of paragraph 254(2)(c), in respect of the residential complex is more than \$1,000,000 but less than \$1,500,000. Paragraph 254(2.1)(g) provides that the rebate payable under this subsection is determined by the formula $C \times [(\$1,500,000 - D) \div \$500,000]$, where

- Element C is the lesser of \$50,000 and the total tax paid by the particular individual, within the meaning of paragraph 254(2)(d), in respect of the residential complex; and
- Element D is the total consideration.

Where the total consideration within the meaning of paragraph 254(2)(c) in respect of the residential complex is \$1,500,000 or more, no rebate under this subsection is payable in respect of the purchase.

Where the supply of the residential complex is made to a group of individuals, the application of subsection 254(2.1) is subject to the group rules in amended subsection 262(3) of the Act.

Clause 5**Additional building-only rebate – first-time home buyer**

ETA

254.1(2.01) to (2.1)

Section 254.1 of the Act provides for a rebate to an individual (as defined in subsection 123(1) of the Act) of an amount in respect of the purchase of a building that forms part of a single unit residential complex (as defined in this section) or residential condominium unit (as defined in subsection 123(1)) if the individual leases from the builder of the complex or unit, on a long-term basis or with an option to purchase, the land on which the complex or unit is situated. Existing subsection 254.1(2.01), (2.02) and (2.1) provide rules respecting the Nova Scotia First-time Homebuyers' Rebate for homes purchased on leased land. However, section 16 of the *Nova Scotia HST Regulations, 2010* provides that these subsections generally do not apply in respect of a building or part of it in which a residential unit forming part of a residential complex is situated if the agreement under which the building or the part is supplied by way of sale is entered into after April 6, 2010.

Section 254.1 is amended by repealing subsections 254.1(2.01) and (2.02) and replacing existing subsection 254.1(2.1) with a new subsection 254.1(2.1), which provides an additional GST new housing rebate to a first-time home buyer (as newly defined in subsection 123(1)).

The amendments to section 254.1 are deemed to have come into force on May 27, 2025.

254.1(2.1) – Additional building-only rebate – first-time home buyer

New subsection 254.1(2.1) of the Act provides for a new housing rebate in respect of the GST (or the federal component of the HST) that is paid by a particular individual in respect of the purchase of a residential complex that is situated on leased land. This rebate is in addition to the rebate that is provided by subsection 254.1(2) of the Act in respect of the same purchase. In order for the rebate to be paid in respect of a purchase, all of the conditions in paragraphs 254.1(2.1)(a) to (e) need to be met. If that is the case, the amount of the rebate, if any, would be determined by either paragraph 254.1(2.1)(f) or (g).

Paragraph 254.1(2.1)(a) requires that the particular individual that paid the tax in respect of the purchase either

- be entitled to claim a rebate under subsection 254.1(2) in respect of the residential complex; or
- would be so entitled if the references in paragraphs 254.1(2)(c) and (i) to “\$472,500” were read as “\$1,575,000”.

Paragraph 254.1(2.1)(b) requires that the agreement referred to in paragraph 254.1(2)(a) (i.e., the agreement between the particular individual and the builder of the residential complex in respect of the residential complex) be entered into after May 26, 2025 but before January 1, 2031.

Paragraph 254.1(2.1)(c) requires that the construction or substantial renovation (as defined in subsection 123(1) of the Act) of the residential complex begin before January 1, 2031 and be substantially completed before January 1, 2036.

Paragraph 254.1(2.1)(d) requires that possession of the residential complex be transferred to the particular individual before January 1, 2036.

Paragraph 254.1(2.1)(e) requires that the particular individual satisfy the conditions in each of subparagraphs 254(2.1)(e)(i) to (iii).

Subparagraph 254.1(2.1)(e)(i) requires that, at the time the particular individual becomes liable or assumes liability under the agreement between the particular individual and the builder of the residential complex, the particular individual is acquiring the residential complex for use as their primary place of residence. This means that, unlike the case with the rebate provided by subsection 254.1(2), the particular individual cannot be acquiring the residential complex for use solely as the primary place of residence of a relation of the particular individual.

Subparagraph 254.1(2.1)(e)(ii) requires that the particular individual be the first individual to occupy the residential complex as a place of residence after the construction or substantial renovation of the residential complex is substantially completed. This means that, unlike the case with the rebate provided by subsection 254.1(2), this first occupant cannot be a relation of the particular individual (nor would the condition be met if a person was the recipient of an exempt supply of the particular individual's interest in the residential complex and possession of the residential complex is transferred to the recipient before the residential complex is occupied by any individual as a place of residence or lodging).

Subparagraph 254.1(2.1)(e)(iii) requires that the particular individual be a first-time home buyer (as newly defined in subsection 123(1)) at the particular time at which possession of the residential complex is transferred to the particular individual.

Where all the conditions in paragraphs 254.1(2.1)(a) to (e) are met in respect of the purchase of the residential complex by the particular individual, subsection 254.1(2.1) provides that the Minister of National Revenue shall, subject to the limitation period in subsection 254.1(3) of the Act, pay a rebate to the particular individual — in addition to the rebate, if any, payable under subsection 254.1(2) to the particular individual in respect of the purchase — equal to the amount determined by either paragraph 254.1(2.1)(f) or (g), provided that either of those paragraphs apply to the purchase.

The application of paragraph 254.1(2.1)(f) or (g) depends on the “fair market value” of the residential complex referred to in paragraph 254.1(2)(c) in respect of the same purchase, determined at the time possession of the residential complex is given to the particular individual under the agreement.

Paragraph 254.1(2.1)(f) applies if the fair market value of the residential complex is not more than \$1,050,000. Paragraph 254.1(2.1)(f) provides that the rebate payable under this subsection is determined by the formula A minus B, where

- Element A is the lesser of \$50,000 and 4.77% of the “total consideration”, within the meaning of paragraph 254.1(2)(h), in respect of the residential complex. (The “total consideration” is the total of all amounts, each of which is the consideration payable by the particular individual to the builder for the supply by way of sale to the particular individual of the building or part of a building referred to in paragraph 254.1(2)(a) or of any other structure that forms part of the residential complex, other than consideration that can reasonably be regarded as rent for the supplies of the land attributable to the residential complex or as consideration for the supply of an option to purchase that land.)
- Element B is the amount of the rebate, if any, under subsection 254.1(2) that the particular individual is entitled to claim in respect of the residential complex.

Paragraph 254.1(2.1)(g) applies if the fair market value of the residential complex is more than \$1,050,000 but less than \$1,575,000. Paragraph 254.1(2.1)(g) provides that the rebate payable under this subsection is determined by the formula $C \times [(\$1,575,000 - D) \div \$525,000]$, where

- Element C is the lesser of \$50,000 and 4.77% of the “total consideration”, within the meaning of paragraph 254.1(2)(h), in respect of the residential complex; and
- Element D is the fair market value.

Where the “fair market value” of the residential complex referred to in paragraph 254.1(2)(c) is \$1,575,000 or more, no rebate under this subsection is payable in respect of the purchase.

Where the supply of the residential complex is made to a group of individuals, the application of subsection 254.1(2.1) is subject to the group rules in amended subsection 262(3) of the Act.

It should be noted that where the residential complex is situated in a participating province (as defined by subsection 123(1)) that is Ontario, Nova Scotia, New Brunswick, Prince Edward Island or Newfoundland and Labrador, the provisions of subsection 254.1(2.1) are adapted by new section 42.1 of the *New Harmonized Value-added Tax System Regulations, No. 2*, which alter the rebate’s threshold and calculation. These adaptations are explained in the description of section 42.1 of those Regulations.

Clause 6**Additional cooperative housing rebate – first-time home buyer**

ETA

255(2.01) to (2.1)

Existing section 255 of the Act provides a partial rebate of tax where an individual purchases a share in a cooperative housing corporation for the purpose of using a residential complex that is a new residential unit (as those terms are defined in subsection 123(1) of the Act) of the cooperative housing corporation as a primary place of residence for the individual or a relation (as defined in subsection 255(1)) of the individual. Existing subsections 255(2.01), (2.02) and (2.1) provide rules respecting the Nova Scotia First-time Homebuyers' Rebate for purchasers of cooperative housing shares. However, section 17 of the *Nova Scotia HST Regulations, 2010* provides that these subsections generally do not apply in respect of a supply, by a cooperative housing corporation to an individual, of a share of the capital stock of the cooperative housing corporation if the agreement of purchase and sale of the share is entered into after April 6, 2010.

Section 255 is amended by repealing subsections 255(2.01) and (2.02) and replacing existing subsection 255(2.1) with a new subsection 255(2.1), which provides an additional GST new housing rebate to a first-time home buyer (as newly defined in subsection 123(1)).

The amendments to section 255 are deemed to have come into force on May 27, 2025.

255(2.1) – Additional cooperative housing rebate – first-time home buyer

New subsection 255(2.1) of the Act provides for a new housing rebate in respect of the GST (or the federal component of the HST) where an individual purchases a share in a cooperative housing corporation for the purpose of using a residential complex that is a new residential unit (as those terms are defined in subsection 123(1) of the Act) of the cooperative housing corporation as a primary place of residence for the individual. This rebate is in addition to the rebate that is provided by subsection 255(2) of the Act in respect of the residential complex. In order for the rebate to be paid in respect of the residential complex, all of the conditions in paragraphs 255(2.1)(a) to (e) need to be met. If that is the case, the amount of the rebate, if any, would be determined by either paragraph 255(2.1)(f) or (g).

Paragraph 255(2.1)(a) requires that the particular individual that purchased a share that entitles the particular individual to the possession of a residential unit in a residential complex either

- be entitled to claim a rebate under subsection 255(2) in respect of the purchase of the share; or
- would be so entitled if the references in paragraphs 255(2)(d) and (h) to “\$472,500” were read as “\$1,575,000”.

Paragraph 255(2.1)(b) requires that the agreement of purchase and sale referred to in paragraph 255(2)(c) between the particular individual and the cooperative housing corporation for the purchase of the share in respect of the residential complex be entered into after May 26, 2025 but before January 1, 2031.

Paragraph 255(2.1)(c) requires that the construction or substantial renovation (as defined in subsection 123(1)) of the residential complex begin before January 1, 2031, and be substantially completed before January 1, 2036.

Paragraph 255(2.1)(d) requires that ownership of the share be transferred to the particular individual before January 1, 2036.

Paragraph 255(2.1)(e) requires that the particular individual satisfy the conditions in each of subparagraphs 255(2.1)(e)(i) to (iii).

Subparagraph 255(2.1)(e)(i) requires that, at the time the particular individual becomes liable or assumes liability under the agreement of purchase and sale, the particular individual is acquiring the share for the purpose of using the residential unit as their primary place of residence. This means that, unlike the case with the rebate provided by subsection 255(2), the particular individual cannot be acquiring the share solely for the purpose of using the residential complex as the primary place of residence of a relation of the particular individual.

Subparagraph 255(2.1)(e)(ii) requires that the particular individual be the first individual to occupy the residential unit as a place of residence after possession of the residential unit is transferred to the particular individual. This means that, unlike the case with the rebate provided by subsection 255(2), this first occupant cannot be a relation of the particular individual (nor would the condition be met if another person acquired ownership of the share before the unit is occupied by any individual as a place of residence or lodging through a supply by way of sale of the share made by the particular individual).

Subparagraph 255(2.1)(e)(iii) requires that the particular individual be a first-time home buyer (as newly defined in subsection 123(1)) at the particular time at which ownership of the share is transferred to the particular individual.

Where all the conditions in paragraphs 255(2.1)(a) to (e) are met in respect of the purchase of the share by the particular individual, subsection 255(2.1) provides that the Minister of National Revenue shall, subject to the limitation period in subsection 255(3) of the Act, pay a rebate to the particular individual — in addition to the rebate, if any, payable under subsection 255(2) to the particular individual in respect of the purchase — equal to the amount determined by either paragraph 255(2.1)(f) or (g), provided that either of those paragraphs apply to the purchase.

The application of paragraph 255(2.1)(f) or (g) depends on the “total consideration” within the meaning of paragraph 255(2)(d) in respect of the share and any interest in the cooperative housing corporation or the residential complex (i.e., the total of all amounts, each of which is the consideration payable for the supply to the particular individual of the share or an interest in the cooperative housing corporation, the residential complex or a residential unit in the residential complex).

Paragraph 255(2.1)(f) applies if the total consideration, within the meaning of paragraph 255(2)(d), in respect of the share and any interest in the cooperative housing corporation or the residential complex, is not more than \$1,050,000. Paragraph 255(2.1)(f) provides that the rebate payable under this subsection is determined by the formula $A - B$, where

- Element A is the lesser of \$50,000 and 4.77% of the total consideration; and
- Element B is the amount of the rebate, if any, under subsection 255(2) that the particular individual is entitled to claim in respect of the share.

Paragraph 255(2.1)(g) applies if the total consideration, within the meaning of paragraph 255(2)(d), in respect of the share and any interest in the cooperative housing corporation or the residential complex, is more than \$1,050,000 but less than \$1,575,000. Paragraph 255(2.1)(g) provides that the rebate payable under this subsection is determined by the formula $C \times [(\$1,575,000 - D) \div \$525,000]$, where

- Element C is the lesser of \$50,000 and 4.77% of the total consideration; and
- Element D is the total consideration.

Where the total consideration within the meaning of paragraph 255(2)(d) in respect of the share and any interest in the cooperative housing corporation or the residential complex is \$1,575,000 or more, no rebate under this subsection is payable in respect of the purchase.

Where the supply of the share of the capital stock of the cooperative housing corporation is made to a group of individuals, the application of subsection 255(2.1) is subject to the group rules in amended subsection 262(3) of the Act.

It should also be noted that where the residential complex is situated in a participating province (as defined by subsection 123(1)) that is Ontario, Nova Scotia, New Brunswick, Prince Edward Island or Newfoundland and Labrador, the provisions of subsection 255(2.1) are adapted by new section 44.1 of the *New Harmonized Value-added Tax System Regulations, No. 2*, which alter the rebate’s threshold and calculation. These adaptations are explained in the description of section 44.1 of those Regulations.

Clause 7**Additional rebate for owner-built homes**

ETA

256(2.01) to (2.2)

Existing section 256 of the Act provides a partial rebate of tax paid by an individual who builds or substantially renovates a residential complex that is a residential condominium unit (as those terms are defined in subsection 123(1) of the Act) or a single unit residential complex (as defined in subsection 256(1)) as their primary place of residence or hires another person to do so.

Existing subsection 256(2.01) denies a rebate under this section in respect of any improvement to a residential complex that is under construction or substantial renovation (as those terms are defined in subsection 123(1)) if the tax on the improvement becomes payable more than two years after the day the residential complex is first occupied after the construction or substantial renovation is begun. Existing subsections 256(2.02), (2.03) and (2.1) provide rules respecting the Nova Scotia First-time Homebuyers' Rebate for owner-built homes. However, section 18 of the *Nova Scotia HST Regulations, 2010* provides that subsections 256(2.02), (2.03), (2.1) and (2.2) generally do not apply in respect of a residential complex, unless the application for a rebate provided for under subsection 256(2.1) is filed in respect of the residential complex before July 1, 2010. In addition, existing subsection 256(2.2) provides interpretation rules for the purposes of section 256 in respect of the purchase or importation of new mobile homes and floating homes.

Section 256 is amended by

- repealing subsections 256(2.01) and (2.02);
- replacing existing subsection 256(2.1) with a new subsection 256(2.1), which provides an additional GST new housing rebate to a first-time home buyer (as newly defined in subsection 123(1));
- moving the limitation period provision in now repealed subsection 256(2.01) to new subsection 256(2.11) while providing that it applies to both the subsection 256(2) rebate and the new subsection 256(2.1) rebate; and
- amending subsection 256(2.2).

The amendments to section 256 are deemed to have come into force on May 27, 2025.

Subclause 7(1)**Additional rebate for owner-built homes**

ETA

256(2.01) to (2.11)

256(2.1) – Additional owner-built home rebate – first-time home buyer

New subsection 256(2.1) of the Act provides for a new housing rebate in respect of the GST (or the federal component of the HST) that is paid by a particular individual who builds or substantially renovates a residential complex, that is either a residential condominium unit or a single unit residential complex, as their primary place of residence or hires another person to do so. This rebate is in addition to the rebate that is provided by subsection 256(2) of the Act in respect of the same construction or renovation of the residential complex. In order for the rebate to be paid in respect of the residential complex, all of the conditions in paragraphs 256(2.1)(a) to (c) need to be met. If that is the case, the amount of the rebate, if any, would be determined by the formula in this subsection.

Paragraph 256(2.1)(a) requires that the particular individual that paid the tax in respect of the residential complex either

- be entitled to claim a rebate under subsection 256(2) in respect of the residential complex; or
- would be so entitled if the references in subsection 256(2) to “\$450,000” were read as “\$1,500,000”.

Paragraph 256(2.1)(b) requires that the construction or substantial renovation of the residential complex

- begin after May 26, 2025 but before January 1, 2031; and
- be substantially completed before January 1, 2036.

Paragraph 256(2.1)(c) requires that the particular individual satisfy the conditions in each of subparagraphs 256(2.1)(c)(i) to (iv).

Subparagraph 256(2.1)(c)(i) requires that the particular individual be the individual for whom the residential complex is being constructed or substantially renovated as their primary place of residence. This means that, unlike the case with the rebate provided by subsection 256(2), a relation of the particular individual cannot be the only individual for whom the residential complex is being constructed or substantially renovated as their primary place of residence.

Subparagraph 256(2.1)(c)(ii) requires that the particular individual be the first individual to occupy the residential complex as a place of residence after the construction or substantial renovation of the residential complex is begun. This means that, unlike the case with the rebate provided by subsection 256(2), this first occupant of the residential complex cannot be a relation of the particular individual (nor would the condition be met if another person acquired ownership of the residential complex before it is occupied by any individual as a place of residence or lodging through a supply by way of sale of the residential complex made by the particular individual).

Subparagraph 256(2.1)(c)(iii) requires that the particular individual first occupy the residential complex as a place of residence before January 1, 2036.

Subparagraph 256(2.1)(c)(iv) requires that the particular individual be a first-time home buyer (as newly defined in subsection 123(1) of the Act) at the particular time that is the earlier of the following two times:

- the time at which the residential complex is first occupied by the particular individual; and
- the time at which the construction or substantial renovation of the residential complex is substantially completed.

Where all the conditions in paragraphs 256(2.1)(a) to (c) are met in respect of the construction or substantial renovation of the residential complex, subsection 256(2.1) provides that the Minister of National Revenue shall, subject to the limitation period in subsection 256(3) of the Act, pay a rebate to the particular individual — in addition to the rebate, if any, payable under subsection 256(2) to the particular individual in respect of the construction or substantial renovation — equal to the amount determined by the formula $A \times [(\$1,500,000 - B) \div \$500,000] - C$, where

- Element A is the lesser of \$50,000 and the total tax paid by the particular individual, within the meaning of paragraph 256(2)(c) (as described below) in respect of the residential complex, before the date determined by either subparagraph (i) or subparagraph (ii) of element A, whichever is applicable
 - Subparagraph (i) applies if the fair market value of the residential complex referred to in paragraph 256(2)(b), determined at the time the construction or substantial renovation is substantially completed, is less than \$450,000. Where subparagraph (i) applies, the relevant date for determining the total tax paid by the particular individual is the date on which an application for the rebate under subsection 256(2) in respect of the construction or substantial renovation is filed with the Minister in accordance with subsection 256(3), and

- Subparagraph (ii) applies if the fair market value of the residential complex referred to in paragraph 256(2)(b) is \$450,000 or more. Where subparagraph (ii) applies, the relevant date for determining the total tax paid by the particular individual is the date on which an application for the rebate under this subsection in respect of the construction or substantial renovation is filed with the Minister in accordance with subsection 256(3);
- Element B is the greater of \$1,000,000 and the fair market value of the residential complex, determined at the time the construction or substantial renovation is substantially completed; and
- Element C is the amount of the rebate, if any, under subsection 256(2) that the particular individual is entitled to claim in respect of the construction or substantial renovation of the residential complex.

As referred to in element A of the formula in subsection 256(2.1), the “total tax paid by the particular individual” within the meaning of paragraph 256(2)(c), in respect of the residential complex, is the total of all of the tax payable under subsection 165(1) and sections 212 and 218 of the Act in respect of the supply by way of sale of the land that forms part of the residential complex or in respect of the supply to, or importation by, the particular individual of any improvement to that land or, in the case of a residential complex that is a mobile home or a floating home (as defined in subsection 123(1)), of the residential complex.

It should be noted that, where the “fair market value” of the residential complex referred to in paragraph 256(2)(b), determined at the time the construction or substantial renovation is substantially completed, is \$1,500,000 or more, no rebate under this subsection is payable in respect of the residential complex.

In the case where a group of individuals together constructed or substantially renovated, or engaged another person to construct or substantially renovate, the residential complex, the application of subsection 256(2.1) is subject to the group rules in amended subsection 262(3) of the Act.

256(2.11) – Homes occupied before substantial completion

New subsection 256(2.11) of the Act contains the limitation period that was in now repealed subsection 256(2.01) of the Act. Subsection 256(2.01) contained a provision that denies a rebate under subsection 256(2) of the Act in respect of tax in respect of any improvement to a residential complex that is under construction or substantial renovation if the tax on the improvement becomes payable more than two years after the day the residential complex is first occupied as described in subparagraph 256(2)(d)(i).

This provision is now moved to new subsection 256(2.11). In addition, subsection 256(2.11) amends this provision so that it also refers to the first occupation as described in new subparagraph 256(2.1)(c)(ii) of the Act, in order to ensure that this restriction applies for the rebate provided by subsection 256(2.1), as well as the rebate provided by subsection 256(2).

Subclause 7(2)

Mobile homes and floating homes

ETA

256(2.2)

Existing subsection 256(2.2) of the Act allows an individual who purchases or imports a new mobile home or floating home, or brings into Nova Scotia a new mobile home or floating home from a non-participating province (as those terms are defined in subsection 123(1) of the Act) to claim the owner-built rebate under section 256 of the Act.

Existing paragraph 256(2.2)(a) contains the condition that the particular individual

- must purchase, import or bring into Nova Scotia a mobile home or floating home that has never been used or occupied by any individual as a place of residence or lodging; and
- does not file with the Minister of National Revenue, or submit to the supplier of the home, an application for a rebate in respect of the home under any of subsections 254(2) or 254.1(2) of the Act.

Existing paragraph 256(2.2)(b) contains the condition that the particular individual must be acquiring, importing or bringing into Nova Scotia the mobile home or floating home for use as the primary place of residence of the particular individual or of a relation of the particular individual.

Paragraphs 256(2.2)(a) and (b) are both amended to delete the reference to bringing into Nova Scotia, consistent with the repeal of former subsections 256(2.01) to (2.1), which applied respecting the Nova Scotia First-time Homebuyers' Rebate for owner-built homes. As well, paragraph 256(2.2)(a) is amended to also refer to an application for a rebate under any of new subsections 254(2.1) and 254.1(2.1) of the Act, in addition to existing subsections 254(2) and 254.1(2).

Clause 8**New residential rental property rebate**

ETA

256.2(4) and (5)

Section 256.2 of the Act provides for rebates of tax in respect of newly-constructed or substantially-renovated residential rental accommodation, including multiple-unit residential complexes.

Section 256.2 is amended by amending subsections 256.2(4) and (5).

The amendments to section 256.2 are deemed to have come into force on May 27, 2025.

Subclause 8(1)**Rebate in respect of sale of building and lease of land**

ETA

256.2(4)

Subsection 256.2(4) of the Act generally provides a rebate of tax to a builder in respect of a residential unit or a residential complex where the builder has both made an exempt supply of a building or part of a building in which one or more residential units are located and leased the land on which the building is located. Where the conditions set out in paragraphs 256.2(4)(a) to (f) are met, subsection 256.2(4) allows the builder to claim a rebate determined on a formula basis, whereby Element C of the formula is deducted from the amount of the new residential rental property rebate otherwise determined for the builder. Element C of this formula is the amount of the rebate, if any, that the recipient of the exempt supply of the building or part of the building is entitled to under subsection 254.1(2) of the Act in respect of the residential unit or residential complex.

Element C is amended so that it also includes the amount of the rebate, if any, that the recipient of the exempt supply of the building or part of the building is entitled to under new subsection 254.1(2.1) of the Act in respect of the residential unit or residential complex.

Subclause 8(2)**Rebate for cooperative housing corporation**

ETA

256.2(5)

Subsection 256.2(5) of the Act generally provides a rebate of tax to a cooperative housing corporation in respect of a residential unit located in a residential complex where the cooperative housing corporation has either acquired the residential complex by way of a taxable supply or where the cooperative housing corporation is the builder of the residential complex and must

self-assess tax in respect of a supply deemed to be made under section 191 of the Act in respect of the residential complex. Where the conditions set out in paragraphs 256.2(5)(a) to (c) are met, subsection 256.2(5) allows the cooperative housing corporation to claim a rebate determined on a formula basis, whereby Element C of the formula is deducted from the amount of the new residential rental property rebate otherwise determined for the cooperative housing corporation. Element C of this formula is the amount of the rebate, if any, that the purchaser of a share of the capital stock of the cooperative housing corporation that entitles the purchaser to possession of the residential unit is entitled to under subsection 255(2) of the Act in respect of the residential unit.

Element C is amended so that it also includes the amount of the rebate, if any, that the first occupant of the residential unit is entitled to under new subsection 255(2.1) of the Act in respect of the residential unit.

Clause 9

Group of individuals

ETA

262(3)

Subsection 262(3) of the Act sets out rules for applying the GST New Housing Rebate provisions under sections 254 to 256 of the Act. Subsection 262(3) applies in cases where a supply of a residential complex or a share of the capital stock of a cooperative housing corporation is made to a group of two or more individuals or where a group of two or more individuals construct or substantially renovate, or engage another person to construct or substantially renovate, a residential complex.

Subsection 262(3) is amended by amending paragraphs 262(3)(a) and (d) and by adding new paragraphs 262(3)(c.1) and (e).

Existing paragraph 262(3)(a) provides that, subject to paragraphs 262(3)(b) and (c), the references in sections 254 to 256 to a particular individual are required to be read as references to all of those individuals as a group.

Paragraph 262(3)(a) is amended so that its application is also subject to new paragraph 262(3)(c.1).

New paragraph 262(3)(c.1) provides that, where subsection 262(3) applies in respect of the supply of a residential complex or a share of the capital stock of a cooperative housing corporation or the construction or substantial renovation of a residential complex, the references to the particular individual in the following provisions:

- new paragraphs 254(2.1)(e), 254.1(2.1)(e), 255(2.1)(e) and 256(2.1)(c),

- the description of B in each of paragraphs 254(2.1)(f), 254.1(2.1)(f) and 255(2.1)(f), and
- the description of C in subsection 256(2.1),

are to instead be read as references to any individual in the group of individuals that received the supply of the residential complex or the share of the capital stock of the cooperative housing corporation or that constructed or substantially renovated, or engaged another person to construct or substantially renovate, the residential complex. In particular, this means that at least one of the members of the group must meet the criteria set out in whichever of paragraphs 254(2.1)(e), 254.1(2.1)(e), 255(2.1)(e) and 256(2.1)(c) is applicable.

Existing paragraph 262(3)(d) provides that, where a supply of a residential complex or a share of the capital stock of a cooperative housing corporation is made to a group of two or more individuals or where a group of two or more individuals construct or substantially renovate, or engage another person to construct or substantially renovate, a residential complex, only one of those individuals may apply for a rebate under section 254, 254.1, 255 or 256, as the case may be, in respect of the residential complex or share.

Paragraph 262(3)(d) is amended to clarify that it only applies in respect of a rebate under any of existing subsection 254(2), 254.1(2), 255(2) and 256(2). A rebate under any of new subsection 254(2.1), 254.1(2.1), 255(2.1) or 256(2.1) is instead subject to the rules in new paragraph 262(3)(e).

New paragraph 262(3)(e) provides that, where a supply of a residential complex or a share of the capital stock of a cooperative housing corporation is made to a group of two or more individuals or where a group of two or more individuals construct or substantially renovate, or engage another person to construct or substantially renovate, a residential complex, only one of those individuals may apply for a rebate under subsection 254(2.1), 254.1(2.1), 255(2.1) or 256(2.1), as the case may be, in respect of the residential complex or share. Furthermore, paragraph 262(3)(e) requires that the individual that applies for the rebate under any of these subsections must meet the criteria set out in paragraph 254(2.1)(e), 254.1(2.1)(e), 255(2.1)(e) or 256(2.1)(c), as the case may be.

An implication of the different rules in paragraphs 262(3)(d) and (e) is that an individual member of a group may apply for the relevant GST new housing rebate (i.e., a rebate under subsection 254(2), 254.1(2), 255(2) or 256(2), as the case may be) and, if applicable, a different individual member of the group may apply for the relevant first-time home buyer new housing rebate (i.e., a rebate under subsection 254(2.1), 254.1(2.1), 255(2.1) or 256(2.1), as the case may be).

The amendments to subsection 262(3) are deemed to have come into force on May 27, 2025.

Clause 10**Restrictions on additional rebate – first-time home buyer**

ETA

263.3 and 263.4

New sections 263.3 and 263.4 of the Act contain restrictions and anti-avoidance rules respecting the additional new housing rebate for first-time home buyers provided under new subsection 254(2.1), 254.1(2.1), 255(2.1) and 256(2.1) of the Act.

263.3 – Restriction on rebate – first-time home buyer

New section 263.3 of the Act contains restrictions to generally ensure that if an individual claims a rebate under any of subsections 254(2.1), 254.1(2.1), 255(2.1) and 256(2.1) of the Act, the individual and, if applicable, the individual's spouse or common-law partner may not make another rebate claim under any of those subsections.

New section 263.3 is deemed to have come into force on May 27, 2025.

263.3(1) – Making an application

New subsection 263.3(1) of the Act provides an interpretative rule for the purposes of subsections 263.3(2) and (3) of the Act. It provides that, for the purposes of section 263.3, an individual makes an application for a rebate under any of subsections 254(2.1), 254.1(2.1), 255(2.1) or 256(2.1) of the Act if they either file an application with the Minister of National Revenue or submit an application to a builder (as defined in subsection 123(1) of the Act).

263.3(2) – Restriction on rebate – first-time home buyer

New subsection 263.3(2) of the Act contains a restriction to generally ensure that an individual is only able to claim one rebate under any of new subsections 254(2.1), 254.1(2.1), 255(2.1) or 256(2.1) of the Act.

Subsection 263.3(2) applies where a particular individual makes an application (within the meaning of subsection 263.3(1) of the Act) for a particular rebate under any of subsection 254(2.1), 254.1(2.1), 255(2.1) or 256(2.1). Subsection 263.3(2) provides that the particular rebate shall not be paid if all of the following conditions are met:

- The particular individual or another individual who is, at the particular time referred to below, a spouse or common-law partner (as defined in subsection 123(1) of the Act) of the particular individual, makes an application for another rebate under any of subsections 254(2.1), 254.1(2.1), 255(2.1) and 256(2.1). This would include an application for another rebate that the particular individual or the other individual is deemed to have made as a result of the application of subsection 263.3(3) of the Act.

- The application for the other rebate is made after May 26, 2025 and before the particular time that is
 - in the case where the particular rebate is under subsection 254(2.1), the time that ownership of the residential complex that the particular rebate is in respect of is transferred to the particular individual;
 - in the case where the rebate is under subsection 254.1(2.1), the time that possession of the residential complex that the particular rebate is in respect of is transferred to the particular individual;
 - in the case where the rebate is under subsection 255(2.1) in respect of a share of the capital stock of the cooperative housing corporation, the time that ownership of the share is transferred to the particular individual; and
 - in the case where the rebate is under subsection 256(2.1) in respect of a residential complex, the earlier of (a) the time at which the residential complex is first occupied by the particular individual as a place of residence; and (b) the time at which the construction or substantial renovation of the residential complex is substantially completed.
- The particular individual or the other individual, as the case may be, is entitled to the other rebate.

As a result of subsection 263.3(2), in the case where, for example,

- at a particular time, an individual acquires a particular new residential complex and is entitled to a rebate under subsection 254(2.1) in respect of the particular residential complex, and
- at a later time, the individual acquires another new residential complex and is entitled to a rebate under subsection 254(2.1) in respect of the other residential complex,

subsection 263.3(2) would deny the payment of the rebate under subsection 254(2.1) in respect of the other residential complex.

263.3(3) – Deemed application – spouse or common-law partner

New subsection 263.3(3) of the Act contains a deeming rule that applies for the purposes of subsection 263.3(2) of the Act. Subsection 263.3(3) applies where all the following conditions are met:

- after May 26, 2025, a particular individual makes an application (within the meaning of subsection 263.3(1) of the Act) for a rebate under any of subsections 254(2.1), 254.1(2.1) 255(2.1) and 256(2.1) of the Act;
- the particular individual is entitled to the rebate;
- the rebate is payable to a group of individuals; and
- another individual who is a member of the group of individuals is also a spouse or common-law partner of the particular individual at the particular time that is
 - in the case where the particular rebate is under subsection 254(2.1), the time that ownership of the residential complex that the particular rebate is in respect of is transferred to the particular individual,
 - in the case where the rebate is under subsection 254.1(2.1), the time that possession of the residential complex that the particular rebate is in respect of is transferred to the particular individual,
 - in the case where the rebate is under subsection 255(2.1) in respect of a share of the capital stock of the cooperative housing corporation, the time that ownership of the share is transferred to the particular individual, and
 - in the case where the rebate is under subsection 256(2.1) in respect of a residential complex, the earlier of (a) the time at which the residential complex is first occupied by the particular individual as a place of residence; and (b) the time at which the construction or substantial renovation of the residential complex is substantially completed.

Where all these conditions are met, subsection 263.3(3) deems for the purposes of subsection 263.3(2) the other individual (i.e., the spouse or common-law of the particular individual) to have filed at the particular time an application for the rebate under whichever of subsections 254(2.1), 254.1(2.1), 255(2.1) or 256(2.1) is applicable and to be entitled to the rebate.

263.4 – Agreements – first-time home buyer

New section 263.4 of the Act contains rules respecting a new, varied, altered and assigned agreements of sale in respect of a residential complex (as defined in subsection 123(1) of the Act). These rules apply for the purposes of paragraphs 254(2.1)(b), 254.1(2.1)(b) and 255(2.1)(b) of the Act and generally ensure that, where such an agreement is entered into before May 27, 2025 and, as a result, no rebate is available under new subsection 254(2.1), 254.1(2.1) or 255(2.1) in respect of the residential complex, neither a variation, alteration or assignment of the

agreement nor the entering into of a new agreement can be used to potentially allow the claiming of a rebate under those subsections.

New section 263.4 is deemed to have come into force on May 27, 2025.

263.4(1) – Meaning of agreement of sale

New subsection 263.4(1) of the Act contains an interpretative rule that applies for the purposes of section 263.4. It provides that an “agreement of sale” in respect of a residential complex means an agreement that either

- is entered into by a builder of the residential complex and under which the residential complex, or a building or part of a building in which a residential unit forming part of the residential complex is located, is supplied by way of sale; or
- is entered into by a cooperative housing corporation that owns the residential complex and under which a share of the capital stock of the cooperative housing corporation, the holder of which is entitled to possession of a residential unit located in the residential complex (as those terms are defined in subsection 123(1) of the Act), is supplied by way of sale.

263.4(2) – Non-arm’s length – group of individuals

New subsection 263.4(2) of the Act contains an interpretative rule that applies for the purposes of section 263.4. It determines in what circumstances, for the purposes of this section, a group of individuals does not deal at arm’s length with a particular individual or with another group of individuals. Subsection 263.4(2) applies in addition to the rule in subsection 126(1) of the Act respecting the circumstances under which persons do not deal at arm’s length with one another.

Paragraph 263.4(2)(a) provides that, for the purposes of section 263.4, a group of individuals and a particular individual are not dealing at arm’s length if

- the particular individual is a member of the group; or
- the particular individual is not dealing at arm’s length (within the meaning of subsection 126(1)) with one or more members of the group.

Paragraph 263.4(2)(b) provides that, for the purposes of section 263.4, a particular group of individuals and another group of individuals are not dealing with each other at arm’s length if

- one or more individuals are members of both groups; or

- one or more members of the particular group are not dealing at arm's length (within the meaning of subsection 126(1)) with one or more members of the other group.

263.4(3) – First-time home buyer rebates – variation, alteration or assignment

New subsection 263.4(3) of the Act contains a timing rule that applies for the purposes of subsections 263.4(4) and (5) and paragraphs 254(2.1)(b), 254.1(2.1)(b) and 255(2.1)(b) of the Act. Subsection 263.4(3) applies where the following conditions are met:

- an agreement of sale in respect of a residential complex (within the meaning assigned by subsection 263.4(1)) is entered into before May 27, 2025 (it should be noted that such an agreement may be deemed to have been entered into before May 27, 2025 by subsection 263.4(4) or (5)); and
- the agreement of sale is later varied, altered or assigned such that it is considered to be entered into after May 26, 2025.

Where these conditions are met, subsection 263.4(3) provides that, for the purposes of subsections 263.4(4) and (5) and paragraphs 254(2.1)(b), 254.1(2.1)(b) and 255(2.1)(b), the agreement of sale is deemed to have been entered into before May 27, 2025. As a result, where a rebate under any of subsection 254(2.1), 254.1(2.1) or 255(2.1) in respect of a residential complex would be denied because the agreement of sale in respect of the residential complex was entered into before May 27, 2025, a variation, alteration or assignment of the agreement cannot be used to potentially allow the claiming of such a rebate.

263.4(4) – First-time home buyer rebates – new agreement

New subsection 263.4(4) of the Act contains a timing rule that applies for the purposes of subsections 263.4(3) and (5) and paragraphs 254(2.1)(b), 254.1(2.1)(b) and 255(2.1)(b) of the Act. Subsection 263.4(4) applies where the conditions set out in paragraphs 263.4(4)(a), (b) and (c) are all met.

Paragraph 263.4(4)(a) contains the condition that, before May 27, 2025, a particular person that is either a builder or a cooperative housing corporation and a particular individual enter into a particular agreement of sale in respect of a particular residential complex (within the meaning assigned by subsection 263.4(1) of the Act). (It should be noted that such an agreement may be deemed to have been entered into before May 27, 2025 by subsection 263.4(3) or (5).)

Paragraph 263.4(4)(b) contains the condition that, after May 26, 2025, the particular person and the particular individual, either directly or indirectly, terminate the particular agreement of sale and either

- the particular individual,

- another individual that is not dealing at arm's length with the particular individual (within the meaning assigned by subsection 126(1) of the Act), or
- a group of individuals that is not dealing at arm's length with the particular individual (within the meaning assigned by subsection 263.4(2) of the Act),

enters into another agreement of sale in respect of the particular residential complex or in respect of another residential complex with either

- the particular person,
- another person that is a builder or a cooperative housing corporation and that is not dealing at arm's length with the particular person (within the meaning assigned by subsection 126(1)), or
- if the particular person is a builder, another person that is a builder of the particular residential complex.

Paragraph 263.4(4)(c) contains the condition that the entering into of the other agreement of sale may not reasonably be considered for the particular individual, the other individual or the group, as the case may be, to have been undertaken or arranged primarily for *bona fide* purposes other than to obtain a rebate under any of subsections 254(2.1), 254.1(2.1) or 255(2.1).

Where the conditions set out in paragraphs 263.4(4)(a), (b) and (c) are all met, subsection 263.4(4) deems the other agreement of sale to have been entered into before May 27, 2025.

263.4(5) – First-time home buyer rebates – new agreement

New subsection 263.4(5) of the Act contains a timing rule that applies for the purposes of subsections 263.4(3) and (4) and paragraphs 254(2.1)(b), 254.1(2.1)(b) and 255(2.1)(b) of the Act. Subsection 263.4(5) applies where the conditions set out in paragraphs 263.4(5)(a), (b) and (c) are all met.

Paragraph 263.4(5)(a) contains the condition that, before May 27, 2025, a particular person that is either a builder or a cooperative housing corporation and a particular group of individuals enter into a particular agreement of sale in respect of a particular residential complex (within the meaning assigned by subsection 263.4(1) of the Act). (It should be noted that such an agreement may be deemed to have been entered into before May 27, 2025 by subsection 263.4(3) or (4).)

Paragraph 263.4(5)(b) contains the condition that, after May 26, 2025, the particular person and the particular group, either directly or indirectly, terminate the particular agreement of sale and either

- the particular group,
- an individual that is not dealing at arm's length with the particular group (within the meaning assigned by subsection 263.4(2) of the Act), or
- another group of individuals that is not dealing at arm's length with the particular group (within the meaning assigned by subsection 263.4(2)),

enters into another agreement of sale in respect of the particular residential complex or in respect of another residential complex with either

- the particular person,
- another person that is a builder or a cooperative housing corporation and that is not dealing at arm's length with the particular person (within the meaning assigned by subsection 126(1) of the Act), or
- if the particular person is a builder, another person that is a builder of the particular residential complex.

Paragraph 263.4(5)(c) contains the condition that the entering into of the other agreement of sale may not reasonably be considered for the particular group, the individual or the other group, as the case may be, to have been undertaken or arranged primarily for *bona fide* purposes other than to obtain a rebate under any of subsections 254(2.1), 254.1(2.1) or 255(2.1).

Where the conditions set out in paragraphs 263.4(5)(a), (b) and (c) are all met, subsection 263.4(5) deems the other agreement of sale to have been entered into before May 27, 2025.

Nova Scotia HST Regulations, 2010

Clause 11

Nova Scotia housing rebate

Nova Scotia HST Regulations, 2010

15 to 18

Sections 15 to 18 of the *Nova Scotia HST Regulations, 2010* contain transitional rules in respect of the Nova Scotia First-time Homebuyers' Rebate. They provide that the provisions of the Act that provide rules respecting the Act, specifically subsections 254(2.01) to (2.1), 254.1(2.01) to (2.1), 255(2.01) to (2.1) and 256(2.01) to (2.1) of the Act, generally do not apply in respect of transactions occurring, or rebate applications filed, after July 1, 2010. Since that time, this rebate has been provided under provincial legislation rather than under the Act.

Sections 15 to 18 are repealed, consequential to the repeal or replacement of those subsections of the Act.

The repeal of sections 15 to 18 is deemed to have come into force on May 27, 2025.

New Harmonized Value-added Tax System Regulations, No. 2

Clause 12

Amounts and rates for participating provinces

New Harmonized Value-added Tax System Regulations, No. 2

42.1

New section 42.1 of the *New Harmonized Value-added Tax System Regulations, No. 2* (the Regulations) contains adaptations to subsection 254.1(2.1) of the Act in respect of the additional new housing rebate for a first-time home buyer of a residential complex purchased on leased land. These adaptations apply where the purchase is of a residential complex situated in a participating province that is Ontario, Nova Scotia, New Brunswick, Newfoundland and Labrador or Prince Edward Island. These adaptations take into account the tax rate that applies in each of these participating provinces (as those terms are defined in subsection 123(1) of the Act).

These adaptations provide that:

- the references to “\$1,575,000” in paragraphs 254.1(2.1)(a) and (g) are to be read as
 - “\$1,695,000” if the province is Ontario,
 - “\$1,710,000” if the province is Nova Scotia, and
 - “\$1,725,000” if the province is New Brunswick, Newfoundland and Labrador or Prince Edward Island;
- the references to “\$1,050,000” in paragraphs 254.1(2.1)(f) and (g) are to be read as
 - “\$1,130,000” if the province is Ontario,
 - “\$1,140,000” if the province is Nova Scotia, and
 - “\$1,150,000” if the province is New Brunswick, Newfoundland and Labrador or Prince Edward Island;
- the reference to “\$525,000” in paragraph 254.1(2.1)(g) is to be read as
 - “\$565,000” if the province is Ontario,

- “\$570,000” if the province is Nova Scotia, and
- “\$575,000” if the province is New Brunswick, Newfoundland and Labrador or Prince Edward Island; and
- the reference to “4.77%” in both the description of element A in the formula in paragraph 254.1(2.1)(f) and the description of element C in the formula in paragraph 254.1(2.1)(g) is to be read as
 - “4.43%” if the province is Ontario,
 - “4.39%” if the province is Nova Scotia, and
 - “4.35%” if the province is New Brunswick, Newfoundland and Labrador or Prince Edward Island.

New section 42.1 is deemed to have come into force on May 27, 2025.

Clause 13

Amounts and rates for participating provinces

New Harmonized Value-added Tax System Regulations, No. 2

44.1

New section 44.1 of the Regulations contains adaptations to subsection 255(2.1) of the Act in respect of the additional new housing rebate for a first-time home buyer of a share of the capital stock of a cooperative housing corporation that entitles the first-time home buyer to possession of a residential unit in a residential complex. These adaptations apply where the residential complex is situated in a participating province that is Ontario, Nova Scotia, New Brunswick, Newfoundland and Labrador or Prince Edward Island. These adaptations take into account the tax rate that applies in each of these participating provinces (as those terms are defined in subsection 123(1) of the Act).

These adaptations provide that:

- the references to “\$1,575,000” in paragraphs 255(2.1)(a) and (g) are to be read as
 - “\$1,695,000” if the province is Ontario,
 - “\$1,710,000” if the province is Nova Scotia, and
 - “\$1,725,000” if the province is New Brunswick, Newfoundland and Labrador or Prince Edward Island;
- the references to “\$1,050,000” in paragraphs 255(2.1)(f) and (g) are to be read as

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- “\$1,130,000” if the province is Ontario,
 - “\$1,140,000” if the province is Nova Scotia, and
 - “\$1,150,000” if the province is New Brunswick, Newfoundland and Labrador or Prince Edward Island;
- the reference to “\$525,000” in paragraph 255(2.1)(g) is to be read as
 - “\$565,000” if the province is Ontario,
 - “\$570,000” if the province is Nova Scotia, and
 - “\$575,000” if the province is New Brunswick, Newfoundland and Labrador or Prince Edward Island; and
 - the reference to “4.77%” in both the description of element A in the formula in paragraph 255(2.1)(f) and the description of element C in the formula in paragraph 255(2.1)(g) is to be read as
 - “4.43%” if the province is Ontario,
 - “4.39%” if the province is Nova Scotia, and
 - “4.35%” if the province is New Brunswick, Newfoundland and Labrador or Prince Edward Island.

New section 44.1 is deemed to have come into force on May 27, 2025.

Part 3 – Amendments to the *Greenhouse Gas Pollution Pricing Act* and the *Fuel Charge Regulations*

Clauses 14 to 38

Repeal

GGPPA, *Fuel Charge Regulations*

Part 3, which encompasses clauses 14 to 38, collectively repeals the fuel charge system that is contained in Part 1 of the *Greenhouse Gas Pollution Pricing Act* (the Act) and the *Fuel Charge Regulations*.

These legislative amendments follow the making of the *Regulations Amending Schedule 2 to the Greenhouse Gas Pollution Pricing Act and the Fuel Charge Regulations* on March 15, 2025 (the “Ceasing Regulations”). The Ceasing Regulations set the fuel charge rates to zero and effectively ceased the application of the fuel charge as of April 1, 2025. The Ceasing Regulations also suspended the application of certain administrative requirements.

Greenhouse Gas Pollution Pricing Act

Clause 14

Charging provisions (repeal)

GGPPA

Subdivision A of Division 2 of Part 1

Subdivision A of Division 2 of Part 1 of the Act encompasses nearly all of the charging provisions of the fuel charge system under Part 1 of the Act. These charging provisions are the core rules that impose the fuel charge on most transactions in respect of fuel in listed provinces. The charging provisions of this subdivision impose a charge on the delivery of fuel, importation of fuel, bringing of fuel into listed provinces, production of fuel and diversion of exempt fuel to non-exempt uses. Outside of this subdivision, there are three other provisions of the Act that could impose a charge if certain conditions are met (see clauses 15 to 17 below for more information).

With the making of the Ceasing Regulations on March 15, 2025, these provisions ceased to have practical effect as of April 1, 2025.

This clause repeals Subdivision A of Division 2 of Part 1. It is deemed to have come into force on April 1, 2025.

Clause 15**Charge – net fuel quantity (repeal)**

GGPPA

34

Section 34 of the Act contains a charging provision that imposes the fuel charge in respect of a person's "net fuel quantity" for a reporting period if it is a positive amount. Net fuel quantity is an amount that is calculated by certain interjurisdictional air, rail, marine and road carriers to effectively account for the quantity of fuel used during a reporting period in chargeable and non-chargeable activities.

With the making of the Ceasing Regulations on March 15, 2025, this provision ceased to have practical effect as of April 1, 2025.

This clause repeals section 34. It is deemed to have come into force on April 1, 2025.

Clause 16**Charge – annual net fuel adjustment (repeal)**

GGPPA

35

Section 35 of the Act contains a charging provision that imposes the fuel charge in respect of a person's "annual net fuel adjustment" for a specified year if it is a positive amount. Annual net fuel adjustment is an amount that is calculated by certain interjurisdictional rail carriers to account for their fuel use throughout a specified year (i.e., April 1 – March 31). This rule is needed because certain rail carriers report their fuel use throughout the specified year based on estimated consumption. Six months after the end of the specified year (i.e. by September 30), those carriers must calculate an annual net fuel adjustment to reconcile their actual fuel usage and account for any under- or over-estimation of consumption made during the specified year.

With the making of the Ceasing Regulations on March 15, 2025, these provisions ceased to have practical effect for fuel used as of April 1, 2025.

This clause repeals section 35. It comes into force or is deemed to have come into force on October 1, 2025. As a result, this charging provision will apply for the final time on September 30, 2025, in order to account for fuel used by certain rail carriers during the period from April 1, 2024 to March 31, 2025.

Clause 17**Exemption certificates and special circumstances (repeal)**

GGPPA

Subdivisions C and D of Division 2 of Part 1

Subdivision C of Division 2 of Part 1 of the Act sets out rules governing the application of exemption certificates, which are a mechanic that is used so that certain deliveries of fuel to certain persons (e.g. farmers or fuel distributors) can occur without the charge applying. This subdivision also includes a charging provision that imposes the fuel charge on quantities of fuel that were delivered without the charge applying pursuant to an exemption certificate that contained a false declaration.

Subdivision D of Division 2 of Part 1 of the Act contains charging provisions which apply in special circumstances, such as when a person holds a large quantity of fuel inventory on days on which the fuel charge rate increases or when a registered person that holds fuel obtained without the charge applying ceases to be registered.

With the making of the Ceasing Regulations on March 15, 2025, the provisions under Subdivisions C and D ceased to have practical effect as of April 1, 2025.

This clause repeals Subdivisions C and D. It is deemed to have come into force on April 1, 2025.

Clause 18**Rebates (repeal)**

GGPPA

43 to 48

Sections 43 to 48 of the Act set out rules governing rebates that are available to persons registered under the fuel charge system pursuant to Part 1 of the Act.

This clause repeals sections 43 to 48. It comes into force or is deemed to have come into force on October 1, 2025.

Clause 19**Registration (repeal)**

GGPPA

55 to 65

Sections 55 to 65 of the Act set out rules governing registration for purposes of Part 1 of the Act. These sections contain the conditions for mandatory and voluntary registration as well as procedural rules surrounding application for, and cancellation of, registrations.

With the making of the Ceasing Regulations on March 15, 2025, no persons are required to newly register for the purposes of Part 1 in respect of any category or any type of fuel after March 31, 2025. Furthermore, all existing registrations are cancelled on November 1, 2025.

This clause repeals sections 55 to 65. It comes into force or is deemed to have come into force on November 1, 2025.

Clause 20

Part 1 (repeal)

GGPPA

Part 1

Part 1 of the Act, as amended by clauses 14 to 19, contains residual definitions, interpretation rules, procedural rules and administrative rules in respect of the fuel charge system.

This clause repeals Part 1. It comes into force on April 1, 2035.

Clause 21

Part 1 of Schedule 1 (repeal)

GGPPA

Part 1 of Schedule 1

Part 1 of Schedule 1 to the Act sets out the provinces and areas where the fuel charge under Part 1 applies.

With the making of the Ceasing Regulations on March 15, 2025, the fuel charge rates are set to zero for all listed provinces set out in Part 1 of Schedule 1 and the application of the fuel charge effectively ceased as of April 1, 2025.

This clause repeals Part 1 of Schedule 1. It comes into force on April 1, 2035.

Clause 22

Schedule 2 (repeal)

GGPPA

Schedule 2

Schedule 2 to the Act contains tables that set out the applicable rates of the fuel charge for each type of fuel.

With the making of the Ceasing Regulations on March 15, 2025, the fuel charge rates that are set out in Schedule 2 are set to zero after March 31, 2025, for all listed provinces and the application of the fuel charge effectively ceased as of April 1, 2025.

This clause repeals Schedule 2. It comes into force on April 1, 2035.

Fuel Charge Regulations

Clause 23

Registered specified rail carriers (repeal)

Fuel Charge Regulations

Part 2

Part 2 of the *Fuel Charge Regulations* (the Regulations) contains a rule specifying that persons set out in the schedule to the Regulations (see description below) are prescribed for the purposes of paragraph 62(1)(b) of the Act. These prescribed persons are entitled to register as a specified rail carrier.

With the making of the Ceasing Regulations on March 15, 2025, no persons are required to newly register for the purposes of Part 1 of the Act in respect of any category or any type of fuel after March 31, 2025. Furthermore, all existing registrations are cancelled on November 1, 2025.

This clause repeals Part 2. It comes into force or is deemed to have come into force on November 1, 2025.

Clause 24

Rebates – fuel exported or removed from listed province (repeal)

Fuel Charge Regulations

Part 3

Part 3 of the Regulations sets out rules and conditions for rebates of fuel charge in respect of fuel that is exported by a non-resident or that is removed from a listed province by a non-registrant.

This clause repeals Part 3. It comes into force or is deemed to have come into force on October 1, 2025.

Clause 25

Prescribed listed provinces – fishers (repeal)

Fuel Charge Regulations

Part 4

Part 4 of the Regulations prescribes certain provinces for the purposes of subparagraph 17(2)(a)(iii.1) of the Act. Under the rules of the Act, fishers may claim deliveries without the application of the fuel charge in those provinces that are prescribed in this provision of the Regulations. All listed provinces are currently prescribed.

With the making of the Ceasing Regulations on March 15, 2025, this prescribing provision ceased to have practical effect as of April 1, 2025.

This clause repeals Part 4. It is deemed to have come into force on April 1, 2025.

Clause 26

Greenhouse operators (repeal)

Fuel Charge Regulations

7 to 10

Sections 7 to 10 of the Regulations are contained in Part 5 of the Regulations, which sets out rules for greenhouse operators. The rules in sections 7 to 10 interact with the provisions of the Act to provide partial relief from the fuel charge to greenhouse operators on deliveries of certain types of fuels. There is also a corresponding charging provision that imposes the charge in respect of any diversion of such fuel to non-exempt uses.

With the making of the Ceasing Regulations on March 15, 2025, these provisions ceased to have practical effect as of April 1, 2025.

This clause repeals sections 7 to 10. It is deemed to have come into force on April 1, 2025. After these sections are repealed, Part 5 contains only section 11, which sets out rules in respect of registration (see description below in clause 27).

Clause 27

Registration – greenhouse operators (repeal)

Fuel Charge Regulations

Part 5

Part 5 of the Regulations, as amended by clause 26 (see description above), sets out rules that allow persons that deliver certain types of fuel to greenhouse operators to become registered as distributors in respect of those certain types of fuel.

With the making of the Ceasing Regulations on March 15, 2025, no persons are required to newly register for the purposes of Part 1 of the Act in respect of any category or any type of fuel after March 31, 2025. Furthermore, all existing registrations are cancelled on November 1, 2025.

This clause repeals Part 5. It comes into force or is deemed to have come into force on November 1, 2025.

Clause 28**Remote power plant operators (repeal)***Fuel Charge Regulations*

12 to 16

Sections 12 to 16 of the Regulations are contained in Part 6 of the Regulations, which sets out rules for remote power plant operators. The rules in sections 12 to 16 interact with the provisions of the Act to provide relief from the fuel charge to remote power plant operators on deliveries of certain types of fuels. There is also a corresponding charging provision that imposes the charge in respect of any diversion of such fuel to non-exempt uses.

With the making of the Ceasing Regulations on March 15, 2025, these provisions ceased to have practical effect as of April 1, 2025.

This clause repeals sections 12 to 16. It is deemed to have come into force on April 1, 2025. After these sections are repealed, Part 6 contains only section 17, which sets out rules in respect of registration (see description below in clause 29).

Clause 29**Registration – remote power plant operators (repeal)***Fuel Charge Regulations*

Part 6

Part 6 of the Regulations, as amended by clause 28 (see description above), sets out rules that allow persons that deliver certain types of fuel to remote power plant operators to become registered as distributors in respect of those certain types of fuel.

With the making of the Ceasing Regulations on March 15, 2025, no persons are required to newly register for the purposes of Part 1 of the Act in respect of any category or any type of fuel after March 31, 2025. Furthermore, all existing registrations are cancelled on November 1, 2025.

This clause repeals Part 6. It comes into force or is deemed to have come into force on November 1, 2025.

Clause 30**Exemption certificate – delivery at cardlock facilities (repeal)***Fuel Charge Regulations*

19

Section 19 of the Regulations sets out rules that interact with the provisions of the Act to extend the fuel charge relief for farmers to include certain deliveries of fuel that are delivered at cardlock facilities.

With the making of the Ceasing Regulations on March 15, 2025, these provisions ceased to have practical effect as of April 1, 2025.

This clause repeals section 19. It is deemed to have come into force on April 1, 2025.

Clause 31

Registration – delivery to farmer at cardlock facilities (repeal)

Fuel Charge Regulations

20

Section 20 of the Regulations sets out rules that allow persons that deliver certain types of fuel to farmers at cardlock facilities to become registered as distributors in respect of those certain types of fuel.

With the making of the Ceasing Regulations on March 15, 2025, no persons are required to newly register for the purposes of Part 1 of the Act in respect of any category or any type of fuel after March 31, 2025. Furthermore, all existing registrations are cancelled on November 1, 2025.

This clause repeals section 20. It comes into force or is deemed to have come into force on November 1, 2025.

Clause 32

Combustible waste burned at covered facilities (repeal)

Fuel Charge Regulations

28

Section 28 of the Regulations sets out rules that provide fuel charge relief to registered emitters that burn combustible waste at a covered facility.

With the making of the Ceasing Regulations on March 15, 2025, this provision ceased to have practical effect as of April 1, 2025.

This clause repeals Section 28. It is deemed to have come into force on April 1, 2025.

Clause 33

Covered facilities – provincial output-based systems (repeal)

Fuel Charge Regulations

Part 9

Part 9 of the Regulations, as amended by clause 32 (see description above), sets out rules governing registration and procedural requirements for persons that are responsible for a facility subject to a provincial output-based performance standards system and that seek to become registered emitters for purposes of the fuel charge.

With the making of the Ceasing Regulations on March 15, 2025, these registration and procedural rules began to wind down after March 31, 2025. Furthermore, all existing registrations are cancelled on November 1, 2025.

This clause repeals Part 9. It comes into force or is deemed to have come into force on November 1, 2025.

Clause 34

Eligible heating activities (repeal)

Fuel Charge Regulations

29 to 31

Sections 29 to 31 of the Regulations are contained in Part 10 of the Regulations, which sets out rules in respect of eligible heating activities. The rules in sections 29 to 31 interact with provisions of the Act to provide relief from the fuel charge on deliveries of light fuel oil that are for use in eligible heating activities (e.g., home heating). There is also a corresponding charging provision that imposes the charge in respect of any diversion of such fuel to non-exempt uses.

With the making of the Ceasing Regulations on March 15, 2025, these provisions ceased to have practical effect as of April 1, 2025.

This clause repeals sections 29 to 31. It is deemed to have come into force on April 1, 2025. After these sections are repealed, Part 10 contains only section 32, which sets out rules in respect of registration (see description below in clause 35).

Clause 35

Registration – eligible heating activities (repeal)

Fuel Charge Regulations

Part 10

Part 10 of the Regulations, as amended by clause 34 (see description above), sets out rules that allow persons that deliver light fuel oil that is for use in eligible heating activities (e.g., home heating) to become registered as distributors in respect of light fuel oil.

With the making of the Ceasing Regulations on March 15, 2025, no persons are required to newly register for the purposes of the Act in respect of any category or any type of fuel after March 31, 2025. Furthermore, all existing registrations are cancelled on November 1, 2025.

This clause repeals Part 10. It comes into force or is deemed to have come into force on November 1, 2025.

Clause 36**Requirements to register (repeal)***Fuel Charge Regulations*

33 to 41

Sections 33 to 41 of the Regulations were added as part of the Ceasing Regulations. These provisions set out rules that provide, after March 31, 2025, that no persons are required to newly register in respect of any category or any type of fuel.

This clause repeals sections 33 to 41. It comes into force or is deemed to have come into force on November 1, 2025.

Clause 37**Schedule (repeal)***Fuel Charge Regulations*

Schedule

The schedule to the Regulations sets out a list of persons that are prescribed persons for the purposes of Part 2 of the Regulations (see description above). Part 2 provides that prescribed persons under paragraph 62(1)(b) of the Act are entitled to register as a specified rail carrier.

With the making of the Ceasing Regulations on March 15, 2025, no persons are required to newly register for the purposes of the Act in respect of any category or any type of fuel after March 31, 2025. Furthermore, all existing registrations are cancelled on November 1, 2025.

This clause repeals the schedule. It comes into force or is deemed to have come into force on November 1, 2025.

Clause 38**Repeal***Fuel Charge Regulations*

The Regulations, as amended by clauses 23 to 37, contain definitions, interpretation rules, procedural rules and administrative rules in respect of the residual elements of the fuel charge system.

This clause repeals the Regulations. It comes into force on April 1, 2025.

Clauses 39 to 42**Coming into force***GGPPA, Fuel Charge Regulations*

Clauses 39 to 42 set out the coming into force rules in respect of clauses 14 to 38 (see descriptions above). These coming into force rules provide that the repeal of the Act and the Regulations would occur in phases, starting with the retroactive repeal of charging provisions effective April 1, 2025. Other provisions would be sequentially repealed to ensure an orderly process for charge payers with respect to past reporting periods.