

Sales Tax Act

CHAPTER 31 OF THE ACTS OF 1996

as amended by

2006, c. 2, ss. 57, 58; 2007, c. 9, s. 39; 2010, c. 3, ss. 24, 25;
2013, c. 3, ss. 18-21; 2023, c. 12, ss. 8, 9



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CHAPTER 31 OF THE ACTS OF 1996
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2013, c. 3, ss. 18-21; 2023, c. 12, ss. 8, 9

**An Act to Implement the Comprehensive
Integrated Tax Co-ordination Agreement
Between the Government of Canada
and the Government of Nova Scotia**

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(The table of contents is not part of the statute)

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Short title

1 This Act may be cited as the *Sales Tax Act*. 1996, c. 31, s. 1.

Interpretation

2 In this Act,

(a) “Agreement” means the Comprehensive Integrated Tax Co-ordination Agreement referred to in this Act and any new Comprehensive Integrated Tax Co-ordination Agreement entered into with the Minister of Finance for Canada on behalf of the Government of Canada, together with any amendments made pursuant to this Act;

(b) “Minister” means the Minister of Finance. 1996, c. 31, s. 2; 2010, c. 3, s. 24.

Supervision and management of Act

3 The Minister has the general supervision and management of this Act. 1996, c. 31, s. 3.

Personnel

4 (1) Subject to Section 9, such persons as are necessary for the administration and enforcement of this Act and the regulations shall be appointed in accordance with the *Civil Service Act*.

(2) Notwithstanding subsection (1), the Minister may engage, upon such terms and conditions as the Minister deems fit, the services of professional and technical persons and experts to advise the Minister as the Minister deems necessary for the efficient carrying out of this Act and the regulations. 1996, c. 31, s. 4.

PART I

AGREEMENT

Confirmation and amendment of agreement

5 (1) The Comprehensive Integrated Tax Co-ordination Agreement dated October 18, 1996, between the Minister on behalf of His Majesty in right of the Province and the Minister of Finance for Canada on behalf of the Government of Canada is ratified and confirmed and, without limiting the generality of the foregoing, the Minister may make payments from the General Revenue Fund of the Province in accordance with the Agreement.

(2) The Minister on behalf of His Majesty in right of the Province may from time to time enter into an agreement with the Minister of Finance for Canada on behalf of the Government of Canada amending the Agreement.

(3) Where

(a) under the Agreement the participating provinces or the Province propose a change in the rate of tax; or

(b) the Minister enters into an amending agreement pursuant to subsection (2),

the Minister shall introduce for the consideration of the House of Assembly a resolution respecting the change or the amending agreement, as the case may be, within ten days of its proposal or execution if the House is then sitting or, if it is not then sitting, within ten days after it next sits. 1996, c. 31, s. 5; 2010, c. 2, s. 84; 2010, c. 3, s. 25.

PART II *repealed 2013, c. 3, s. 18.*

PART III

AGREEMENTS AND CONFIDENTIALITY

Power to make certain agreements

9 (1) The Minister, on behalf of His Majesty in right of the Province, may enter into agreements with the Government of Canada respecting the administration and enforcement of this Act, or any part thereof, by the Government of Canada and respecting the exchange and sharing of information and technology necessary for the administration and enforcement of this Act.

(2) Any agreement made in accordance with the Agreement before the coming into force of this Act by the Minister respecting the matters referred to in subsection (1) is ratified and confirmed. 1996, c. 31, s. 9.

Use and disclosure of information

10 (1) The Minister may authorize the persons who may receive information, records or returns under this Act and the Minister shall not authorize a person to receive that information or those records or returns unless it is necessary to do so for the purpose of this Act.

(2) Notwithstanding the *Freedom of Information and Protection of Privacy Act*, a person who has custody or control over information, records or returns under this Act may disclose that information or those records or returns

(a) in the course of administering or enforcing this Act or the regulations;

(b) in the course of administering an enactment of the Province or the Parliament of Canada or of another province respecting the imposition of taxation;

(c) in the course of administering or enforcing the *Liquor Control Act*;

(d) under an agreement that

(i) is between the Government of the Province and another government,

(ii) relates to the administration or enforcement of an enactment of the Province, the Parliament of Canada or another province of Canada respecting the imposition of taxation, and

(iii) provides for the disclosure of information, returns and records to and the exchange of similar information, returns and records with that other government; or

(e) for the purpose of the compilation of statistical information by the Government of the Province or the Government of Canada. 1996, c. 31, s. 10.

PART IV

HOUSEHOLD ENERGY REBATE PROGRAM

Interpretation

11 In this Part,

(a) “bulk metering” means using a device to establish a charge for the supply of electricity to a multiple-unit residential complex or condominium complex;

(b) “commercial electricity customer” means a non-residential or non-industrial electricity customer who purchases electricity service under a general service tariff, as approved by the Nova Scotia Utility and Review Board under the *Public Utilities Act* for electric utilities in the Province;

(c) “condominium complex” means a condominium complex as defined in subsection 123(1) of the *Excise Tax Act* (Canada);

(d) “condominium corporation” means a corporation as defined in Section 3 of the *Condominium Act*;

(e) “designated fuel” means any of the following:

- (i) light fuel oil,
- (ii) natural gas,
- (iii) propane delivered by a supplier to a purchaser at a residential complex or a condominium complex,
- (iv) firewood delivered by a supplier to a purchaser at a residential complex or a condominium complex,
- (v) kerosene delivered by a supplier to a purchaser at a residential complex or a condominium complex;

(f) “designated fuel cost” means a charge for designated fuel, but does not include a charge for a service related to providing the designated fuel and, without limiting the generality of the foregoing, does not include any of the following:

- (i) an after-hour charge,
- (ii) a collection-visit charge,
- (iii) a delivery charge,
- (iv) an equipment lease or rental charge,
- (v) an equipment maintenance or insurance charge,
- (vi) a late-payment charge;

(g) “electricity cost” means only a base charge, demand-side management charge and a charge for the amount of electric current actually used, but does not include a charge for a service related to providing an electric current and, without limiting the generality of the foregoing, does not include any of the following:

- (i) an after-hour charge,
- (ii) a collection-visit charge,
- (iii) a connect charge,
- (iv) a seasonal-disconnect fee,
- (v) a street light charge,
- (vi) the Cowie Hill surtax,
- (vii) a late-payment charge;

(h) “heating fuel” means any of the following:

- (i) coal,
- (ii) firewood not delivered by a supplier to a purchaser at a residential complex or a condominium complex,
- (iii) wood pellets,

- (iv) propane not delivered by a supplier to a purchaser at a residential complex or a condominium complex,
- (v) kerosene not delivered by a supplier to a purchaser at a residential complex or a condominium complex,
- (vi) any fuel that is intended for residential use, is similar to fuel described in subclauses (i) to (v) and is not a designated fuel;
- (i) “heating fuel cost” means a charge for heating fuel, but does not include a charge for a service related to providing the heating fuel and, without limiting the generality of the foregoing, does not include any of the service charges listed in clause (f);
- (j) “landlord” means a landlord as defined in Section 2 of the *Residential Tenancies Act*;
- (k) “mixed-use property” means a property that is designated under Section 26 of the *Assessment Act* as partly residential and is classified as partly “residential taxable” based on the current assessment for the property issued under that Act;
- (l) “multiple-unit residential complex” means a multiple unit residential complex as defined in subsection 123(1) of the *Excise Tax Act* (Canada);
- (m) “purchaser” means a person who acquires designated fuel, heating fuel or electricity at a sale for any of the following purposes:
 - (i) the person’s own consumption or use,
 - (ii) the consumption or use by another person at that person’s expense,
 - (iii) on behalf of or as agent for a principal who desires the designated fuel, heating fuel or electricity for consumption or use by the principal or another person at the principal’s expense;
- (n) “rebate” means a rebate paid or credited under this Part to a purchaser in an amount equal to the tax paid or payable by the purchaser on a designated fuel cost, heating fuel cost or electricity cost;
- (o) “rebate application” means an application for a rebate made to the Minister under subsection 12(5) or Section 12A, 12B or 12D;
- (p) “residential electricity customer” means a customer who purchases electricity service under a domestic service tariff, as approved by the Nova Scotia Utility and Review Board under the *Public Utilities Act* for electric utilities in the Province;
- (q) “residential complex” means a residential complex as defined in subsection 123(1) of the *Excise Tax Act* (Canada);
- (r) “residential condominium unit” means a residential condominium unit as defined in subsection 123(1) of the *Excise Tax Act* (Canada);
- (s) “residential unit” means a residential unit as defined in subsection 123(1) of the *Excise Tax Act* (Canada);
- (t) “residential-use property” means a property that, based on the current assessment issued under the *Assessment Act*, is classified entirely as

“residential taxable” or a combination of “residential taxable” and one or more of the following classifications:

- (i) resource forest,
- (ii) resource taxable,
- (iii) resource exempt;

(u) “supplier” means a supplier as defined in subsection 123(1) of the *Excise Tax Act* (Canada);

(v) “supply” means a supply as defined in subsection 123(1) of the *Excise Tax Act* (Canada);

(w) “tax” means a tax imposed under subsection 165(2) of the *Excise Tax Act* (Canada). 2013, c. 3, s. 19.

Point-of-sale rebate by designated fuel supplier

12 (1) On behalf of His Majesty in right of the Province, a designated fuel supplier shall pay or credit a point-of-sale rebate to a purchaser in an amount equal to the tax on a supply of designated fuel, other than natural gas and firewood, made to the purchaser on or after December 1, 2006, for a residential-use property.

(2) On behalf of His Majesty in right of the Province, a designated fuel supplier shall pay or credit a point-of-sale rebate to a purchaser in an amount equal to the tax on a supply of natural gas invoiced to the purchaser on or after January 1, 2007, for a residential-use property.

(3) On behalf of His Majesty in right of the Province, a designated fuel supplier shall pay or credit a point-of-sale rebate to a purchaser in an amount equal to the tax on a supply of firewood made to the purchaser on or after June 21, 2007, for a residential-use property.

(4) A point-of-sale rebate to a designated fuel purchaser must be shown on the invoice or receipt issued to the purchaser in a manner that clearly indicates the amount of the rebate.

(5) Where a purchaser who is eligible for a point-of-sale rebate is not paid or credited the amount of the rebate by the supplier, the purchaser may apply to the Minister in accordance with Section 12E for payment of that amount. 2013, c. 3, s. 19.

Residential heating fuel tax rebate

12A A person who purchases heating fuel for a residential-use property may apply to the Minister in accordance with Section 12E for a rebate in an amount equal to the tax payable on or after December 1, 2006, that the person paid on the heating fuel cost. 2013, c. 3, s. 19.

Mixed-use property heating fuel tax rebate

12B A person who purchases designated fuel or heating fuel for a mixed-use property may apply to the Minister in accordance with Section 12E for a rebate in an amount equal to the tax payable on or after the following dates that the pur-

chaser paid on the designated fuel cost or heating fuel cost for the proportion of the mixed-use property that comprises a residential complex or condominium complex:

- (a) for designated fuel other than natural gas and for heating fuel, December 1, 2006;
- (b) for natural gas, on or after January 1, 2007. 2013, c. 3, s. 19.

Point-of-sale rebate by electricity supplier

12C (1) On behalf of His Majesty in right of the Province, an electricity supplier shall pay or credit a point-of-sale rebate to a residential electricity customer in an amount equal to the tax on the electricity cost for a supply of electricity consumed on or after October 1, 2009.

(2) A point-of-sale rebate to a residential electricity customer must be shown on the invoice or receipt issued to the customer in a manner that clearly indicates the amount of the rebate. 2013, c. 3, s. 19.

Commercial electricity customer rebate

12D (1) A commercial electricity customer who pays tax on an electricity cost and who meets all of the criteria in subsection (2) may apply to the Minister in accordance with Section 12E for a rebate, subject to subsection 12F(2) with respect to a mixed-use property, in an amount equal to the tax paid on a supply of electricity recorded by a bulk meter and invoiced to the commercial electricity customer on or after October 1, 2009.

(2) The eligibility criteria for a commercial electricity customer rebate are as follows:

- (a) the purchaser is a commercial electricity customer;
- (b) the tax to which the rebate application applies is payable on or after October 1, 2009;
- (c) the purchaser is one of the following:
 - (i) a landlord acquiring the electricity for use by tenants of residential units in a multiple-unit residential complex with bulk metering,
 - (ii) a condominium corporation acquiring the electricity for use by occupants of residential condominium units in a condominium complex with bulk metering,
 - (iii) a person other than a landlord or a condominium corporation acquiring the electricity for use by occupants of residential units in a multiple-unit residential complex with bulk metering,
 - (iv) an occupant of a residential complex in a mixed-use property with bulk metering. 2013, c. 3, s. 19.

Rebate application

12E (1) A rebate application must meet all of the following requirements:

- (a) it must be made in the form and manner prescribed by the Minister;
- (b) where for a mixed-use property, it must specify the proportion of the property that comprises a residential complex or condominium complex, as applicable;
- (c) it must be accompanied by
 - (i) the original receipts for the designated fuel cost, heating fuel cost or electricity cost to which the application applies, and
 - (ii) any information, documents and material that the Minister requires;
- (d) subject to subsection (3), it must be received by the Minister no later than twenty-four months after the date of the supply of the designated fuel, heating fuel or electricity to which it applies.

(2) The amount that may be requested in a rebate application must be determined as follows:

- (a) where the rebate application is for a period of at least twelve months, the amount requested may be any amount of tax paid;
- (b) where the rebate application is for a period that is shorter than twelve months, the amount requested must be at least thirty dollars in tax paid.

(3) A purchaser described in clause 12D(2)(c) who purchases electricity, heating fuel or designated fuel for use in a mixed-use property or a residential-use property may submit a rebate application only in April, July, October or January of each year within the twenty-four-month period specified in clause (1)(d). 2013, c. 3, s. 19.

Payment of purchaser's rebate

12F (1) On receipt of a purchaser's rebate application under subsection 12(5) or Section 12A, 12B or 12D, the Minister may, on behalf of His Majesty in right of the Province, pay or credit the amount of the rebate to the purchaser.

(2) A rebate in respect of a mixed-use property applies only to the proportion of the mixed-use property that comprises a residential complex or condominium complex, and must be calculated in accordance with the formula

$$R = (TRA \div TA) \times T$$

where

R is the rebate;

TRA is the area comprising the residential complex or condominium complex within the mixed-use property;

TA is the total area of the mixed-use property; and

T is the tax paid by the purchaser on the designated fuel cost, heating fuel cost or electricity cost to which the application applies. 2013, c. 3, s. 19.

Supplier's reimbursement application

12G (1) A supplier may apply to the Minister in accordance with subsection (2) for reimbursement of the total rebates paid or credited by the supplier under Section 12 or 12C.

(2) A supplier's reimbursement application must meet all of the following requirements:

(a) it must be made in the form and manner prescribed by the Minister;

(b) it must be accompanied by any information, documents and material that the Minister requires to determine that the supplier is entitled to reimbursement;

(c) it must be received by the Minister no later than twenty-four months after the supply of designated fuel or electricity to which it applies.

(3) On receipt of a reimbursement application that meets the requirements of subsection (2), the Minister shall, on behalf of His Majesty in right of the Province, pay or credit the amount of the reimbursement to the supplier.

(4) A supplier shall not submit a reimbursement application more often than four times per calendar month. 2013, c. 3, s. 19.

Rebate records

12H (1) A supplier shall keep a record of each rebate made to a purchaser under Section 12 or 12C, and shall promptly give copies of its rebate records to the Minister on request.

(2) A record of a rebate must be kept for seventy-two months following the date of the rebate. 2013, c. 3, s. 19.

Overpayment of reimbursement

12I (1) Where the amount of a reimbursement made by the Minister to a supplier under Section 12G is greater than the amount of the rebate for which the reimbursement was sought, the supplier shall pay to the Minister, or the Minister may deduct from any reimbursement of rebates subsequently to be made to the supplier, an amount equal to the difference between the reimbursement and the rebate.

(2) A supplier shall pay to the Minister an amount equal to any portion of a reimbursement made by the Minister to the supplier that is subsequently recovered by the supplier from the Receiver General for Canada under section 231 of the *Excise Tax Act* (Canada). 2013, c. 3, s. 19.

PART IVA

POINT-OF-SALE REBATES

Interpretation

12J In this Part,

(a) “children’s clothing” means garments (other than garments of a class that is used exclusively in sports or recreational activities, costumes, children’s diapers or children’s footwear) that are

(i) designed for babies, including baby bibs, bunting blankets and receiving blankets,

(ii) children’s garments

(A) designed for girls and of a size not greater than the size that is girl’s size sixteen according to the national standard applicable to the garments,

(B) designed for boys and of a size not greater than the size that is boy’s size twenty according to the national standard applicable to the garments, or

(C) where no national standard applies to the garments, designed for girls or boys and having a size designation of extra small, small, medium or large, or

(iii) hosiery or stretchy socks, hats, ties, scarves, belts, suspenders, mittens and gloves in sizes and styles designed for children or babies;

(b) “children’s diaper” means a product that is designed for babies or children and that is

(i) a diaper,

(ii) a diaper insert or liner,

(iii) a training pant, or

(iv) a rubber pant designed for use in conjunction with any of the items referred to in subclauses (i) to (iii);

(c) “children’s footwear” means footwear (other than stockings, socks or similar footwear or footwear of a class that is used exclusively in sports or recreational activities) that is

(i) designed for babies, or

(ii) designed for girls or boys and has an insole length of twenty-four and one-quarter centimetres or less;

(d) “composite property” means property that is wrapped, packaged or otherwise prepared for sale as a single product, the only components of which product are a printed book and

(i) a read-only medium that contains material all or substantially all of the value of which is reasonably attributable to one or both of the following:

(A) a reproduction of the printed book,

(B) material that makes specific reference to the printed book and the content of it and that supplements and is integrated with that content, or

(ii) where the product is specially designed for use by students enrolled in a qualifying course, a read-only medium or a right

to access a website, or both of them, that contains material that is related to the subject-matter of the printed book;

(e) “exempt supply” means an exempt supply as defined in subsection 123(1) of the *Excise Tax Act* (Canada);

(f) “federal Minister” means the minister of the Government of Canada who is responsible for the administration and enforcement of Part IX of the *Excise Tax Act* (Canada);

(g) “feminine hygiene product” means a product that is marketed exclusively for feminine hygiene purposes and is a sanitary napkin, tampon, sanitary belt, menstrual cup or other similar product;

(h) “national standard” means a standard of the National Standards of Canada, as they read on January 1, 2010, in the subject area CAN/CGSB-49, *Garment Sizes*, published by the Canadian General Standards Board;

(i) “person” means a person as defined in subsection 123(1) of the *Excise Tax Act* (Canada);

(j) “printed book” means a printed book as defined in subsection 259.1(1) of the *Excise Tax Act* (Canada);

(k) “property” means property as defined in subsection 123(1) of the *Excise Tax Act* (Canada);

(l) “purchaser”, in respect of property, includes

(i) a person who receives delivery or possession of the property or brings the property into the Province in circumstances under which tax under section 218.1 or Division IV.1 of Part IX of the *Excise Tax Act* (Canada) is payable by the person in respect of the property, and

(ii) a person who imports the property in circumstances under which tax under section 212.1 of the *Excise Tax Act* (Canada) is payable by the person in respect of the property;

(m) “qualifying course” means a course instructing individuals the service of which

(i) is an exempt supply included in Part III of Schedule V of the *Excise Tax Act* (Canada), or

(ii) would be an exempt supply included in Part III of Schedule V of the *Excise Tax Act* (Canada) but for the fact that the supplier of the service has made an election under that Part;

(n) “qualifying property” means property that is

(i) a printed book or an update of a printed book,

(ii) an audio recording, all or substantially all of which is a spoken reading of a printed book,

(iii) a bound or unbound printed version of scripture of any religion,

(iv) a composite property,

(v) children’s clothing,

- (vi) children's footwear,
- (vii) a children's diaper, or
- (viii) a feminine hygiene product;
- (o) "read-only medium" means a tangible medium that is designed for the read-only storage of information and other material in digital format;
- (p) "supplier" means a supplier as defined in subsection 123(1) of the *Excise Tax Act* (Canada);
- (q) "supply" means a supply as defined in subsection 123(1) of the *Excise Tax Act* (Canada);
- (r) "supply made in the Province" means a supply that is deemed under Part IX of the *Excise Tax Act* (Canada) to be made in the Province;[.] 2013, c. 3, s. 19.

Credit for tax payable for supply

12K Where tax under subsection 165(2) of the *Excise Tax Act* (Canada) is payable by a purchaser in respect of a supply made in the Province of a qualifying property, the supplier may, on behalf of His Majesty in right of the Province, pay or credit to the purchaser an amount equal to the tax. 2013, c. 3, s. 19.

Credit for tax payable on qualifying property

12L Where

(a) tax under section 212.1 of the *Excise Tax Act* (Canada) is payable in respect of an importation of a qualifying property by a purchaser who is resident in the Province for the purpose of Part IX of that Act; or

(b) tax under section 218.1 or Division IV.1 of Part IX of the *Excise Tax Act* (Canada) is payable by a purchaser in respect of a qualifying property that

(i) is delivered or the physical possession of which is transferred to the purchaser in the Province, or

(ii) is brought by the purchaser into the Province,

the federal Minister may, on behalf of His Majesty in right of the Province, pay or credit to the purchaser an amount equal to that tax. 2013, c. 3, s. 19.

Purchaser may apply for credit within four years

12M In the event that a purchaser to whom an amount may be paid or credited under Section 12K in respect of a supply of a qualifying property is not paid or credited with that amount by the supplier, the purchaser may, not more than four years after the day tax under subsection 165(2) of the *Excise Tax Act* (Canada) became payable in respect of the supply, apply to the federal Minister, in the form and manner required by the federal Minister, for payment of that amount and the federal Minister may, on behalf of His Majesty in right of the Province, pay or credit the amount to the purchaser. 2013, c. 3, s. 19.

Credit to supplier of qualifying property

12N In the event that a supplier of a qualifying property pays or credits an amount under Section 12K, the federal Minister may, on behalf of His Majesty in right of the Province, pay or credit an equal amount to the supplier. 2013, c. 3, s. 19.

Federal set off against payment made to Province

12O In the event that the federal Minister pays or credits an amount under any of Sections 12L to 12N, the federal Minister may deduct from or set off against a payment made by His Majesty in right of Canada to His Majesty in right of the Province an amount equal to the amount so paid or credited. 2013, c. 3, s. 19.

PART IVB

PROVINCIALY ADMINISTERED REBATES

Purchase of computer by impaired or challenged applicant

12P (1) The Minister may, upon application, authorize a rebate of an amount equal to the lesser of three hundred and seventy-five dollars and the amount of tax paid by the applicant under subsection 165(2) of the *Excise Tax Act* (Canada) on the purchase of a computer if

- (a) the applicant is visually impaired, hearing impaired or physically or mentally challenged; or
- (b) the applicant purchased the computer on behalf of a visually impaired, hearing impaired or physically or mentally challenged person.

(2) Every application for a rebate under subsection (1) must be accompanied by

- (a) a copy of the agreement under which the computer was purchased by the applicant, showing the total purchase price and the amount of tax paid on the purchase; and
- (b) a statement from a registered medical practitioner certifying that the applicant or the person who will use or primarily benefit from the use of the computer is visually impaired, hearing impaired or physically or mentally challenged.

(3) No rebate may be made under subsection (1) unless the application for the rebate is made within twenty-four months after the payment of tax in respect of which the rebate is claimed. 2013, c. 3, s. 19.

Purchase of vehicle by physiologically impaired applicant

12Q (1) The Minister may, upon application, authorize a rebate of an amount equal to the lesser of three thousand seven hundred and fifty dollars and the amount of tax paid by the applicant under subsection 165(2) of the *Excise Tax Act* (Canada) on the purchase of a passenger vehicle, a truck, having a load capacity not exceeding three quarters of a ton, or a van

- (a) if
 - (i) the applicant

(A) has a physiological impairment that deprives the applicant of the use of both lower limbs,

(B) has a valid motor vehicle driver's license, and

(C) primarily uses the vehicle for personal transportation, and

(ii) the vehicle is the only vehicle currently registered in the applicant's name under the *Motor Vehicle Act*; or

(b) if

(i) the vehicle is equipped with a device used primarily to enable wheelchairs to enter and leave the vehicle,

(ii) the vehicle is used primarily for the transportation of a person who has a physiological impairment that deprives the person of the use of both lower limbs,

(iii) the vehicle is not operated or permitted to be used for profit or as part of any undertaking carried on for gain, and

(iv) there is no other vehicle registered in the applicant's name under the *Motor Vehicle Act* and for which a rebate has been granted under this subsection.

(2) Every application for a rebate under subsection (1) must be accompanied by

(a) a copy of the agreement under which the vehicle was purchased by the applicant, showing the total purchase price and the amount of tax paid on the purchase;

(b) where

(i) the applicant has a physiological impairment that deprives the applicant of the use of both lower limbs, a statement certifying that the vehicle in respect of which the application is being made is and will be used primarily for personal transportation, or

(ii) the applicant has purchased the vehicle to provide transportation for a person who has a physiological impairment that deprives the person of the use of both lower limbs, a statement certifying that the vehicle is and will be used primarily for the transportation of that person; and

(c) a certificate from a registered medical practitioner that the applicant, or the person who will be transported in the vehicle, has a physiological impairment that deprives the applicant or the person of the use of both lower limbs.

(3) No rebate may be made under subsection (1) unless the application for the rebate is made within twenty-four months after the payment of tax in respect of which the rebate is claimed.

(4) Where reference is made in this Section to an amount of tax paid under subsection 165(2) of the *Excise Tax Act* (Canada), that amount is deemed not to include any portion of that tax for which an input tax credit or rebate may be claimed under that Act. 2013, c. 3, s. 19.

Purchase by volunteer fire department

12R (1) The Minister may, upon application, authorize a rebate of the tax paid by the applicant on the purchase of a motor vehicle or heavy equipment used for fire fighting of an amount equal to

(a) where the applicant is a volunteer fire department, the lesser of

(i) nine thousand two hundred and fifty dollars, and

(ii) fifty per cent of the amount of the tax paid under subsection 165(2) of the *Excise Tax Act* (Canada); or

(b) where the applicant is a municipality, the lesser of

(i) seven thousand nine hundred and twenty-nine dollars, and

(ii) forty-two and eighty-six one-hundredths per cent of the amount of the tax paid under subsection 165(2) of the *Excise Tax Act* (Canada).

(2) Every application for a rebate under subsection (1) must be accompanied by a copy of the agreement under which the motor vehicle or heavy equipment was purchased by the applicant, showing the total purchase price and the amount of tax paid on the purchase.

(3) No rebate may be made under subsection (1) unless the application for the rebate is made within twenty-four months after the payment of tax in respect of which the rebate is claimed. 2013, c. 3, s. 19.

Building materials for heritage property

12S (1) In this Section,

(a) “building materials” does not include metal or plastic cladding materials;

(b) “exterior” includes a foundation and framing or structural members;

(c) “heritage property” means a municipal heritage property or a provincial heritage property as defined in the *Heritage Property Act*.

(2) The Minister may, upon application, authorize a rebate of an amount equal to the difference between

(a) the amount of tax paid under subsection 165(2) of the *Excise Tax Act* (Canada) in respect of building materials purchased and used for the repair, improvement or restoration of the exterior of

(i) a heritage property used for other than commercial purposes, or

- (ii) any heritage property owned and occupied by and for the purpose of any non-profit community, charitable, fraternal, educational, recreational, religious, cultural or sporting organization or institution; and
 - (b) the sum of any input tax credits and rebates in respect of the tax referred to in clause (a) that are claimed or entitled to be claimed under Part IX of the *Excise Tax Act* (Canada).
- (3) Every application for a rebate under this Section must be made to the Department of Communities, Culture, Tourism and Heritage, on a form approved by the Minister for that purpose and signed by the applicant, and be accompanied by
- (a) evidence satisfactory to the Minister that the exterior repair, improvement or restoration was approved by the Department or the heritage advisory committee of a municipality;
 - (b) a copy of the building permit issued in respect of the work;
 - (c) evidence satisfactory to the Minister of the tax paid on the purchase, together with a declaration of the applicant stating that the materials listed were used solely in the approved exterior repair, improvement or restoration and for no other purpose;
 - (d) a statement of a building inspector certifying the completion of the work in accordance with the approval and the correctness of the requested rebate; and
 - (e) a certificate from the Department or the heritage advisory committee of a municipality certifying the correctness of the requested rebate.
- (4) The Department of Communities, Culture, Tourism and Heritage shall forward the documentation required under subsection (3) to the Minister for authorization of the rebate. 2013, c. 3, s. 19; O.I.C. 2021-215.

PART IVC

FIRST-TIME HOME BUYER REBATE PROGRAM

Interpretation

12T In this Part,

- (a) “builder” means a person who builds a residential complex on real property in which the person has an interest at the time of building and who is a registrant as defined in subsection 123(1) of the *Excise Tax Act* (Canada);
- (b) “common-law relationship” means a relationship between two individuals who have been cohabiting in a conjugal relationship for a period of at least one year or a relationship that is registered as a domestic partnership under the *Vital Statistics Act*;

(c) “co-operative housing corporation” means a cooperative housing corporation as defined in subsection 123(1) of the *Excise Tax Act* (Canada);

(d) “floating home” means a floating home as defined in subsection 123(1) of the *Excise Tax Act* (Canada);

(e) “manufactured home” means a factory-built home, mobile home or building intended for residential occupancy for individuals;

(f) “mobile home” means a mobile home as defined in subsection 123(1) of the *Excise Tax Act* (Canada);

(g) “occupancy permit” means a permit issued by a municipality allowing for the initial occupancy of a residential complex;

(h) “primary place of residence” means a residential complex, owned jointly or otherwise, that is intended to be inhabited by an individual on a permanent basis;

(i) “qualifying construction costs” means the cost of any of the following that are purchased for the construction of a residential complex and on which tax is payable:

(i) land,

(ii) services,

(iii) construction materials that form part of and are incorporated into the residential complex;

(j) “rebate” means a rebate paid under Section 12Y;

(k) “rebate application” means an application for a rebate made to the Minister in accordance with Section 12X;

(l) “relation” means an individual related to another individual by blood, marriage, common-law relationship or adoption;

(m) “residential complex” means a residential unit or a residential condominium unit;

(n) “residential condominium unit” means a residential condominium unit as defined in subsection 123(1) of the *Excise Tax Act* (Canada) that is situated in the Province;

(o) “residential unit” means a detached house, semi-detached house, rowhouse unit, manufactured home or floating home that is situated in the Province and

(i) is occupied by an individual as a place of residence, or

(ii) has never been used or occupied for any purpose, but is intended to be used as a place of residence for an individual;

(p) “supply” means a supply as defined in subsection 123(1) of the *Excise Tax Act* (Canada);

(q) “tax” means a tax imposed under subsection 165(2) of the *Excise Tax Act* (Canada);

(r) “taxable supply” means a taxable supply as defined in subsection 123(1) of the *Excise Tax Act* (Canada). 2013, c. 3, s. 19.

Purchase of residential complex

12U (1) An individual who purchases a residential complex from a builder and who meets all of the criteria in subsection (2) may apply to the Minister in accordance with Section 12X for a rebate in respect of the tax paid by the individual in purchasing the residential complex.

(2) The eligibility criteria for a rebate of tax paid by an individual who purchases a residential complex from a builder are as follows:

(a) the builder of the residential complex has made a taxable supply by way of sale of the residential complex to the individual;

(b) at the time the individual became liable or assumed liability under an agreement of purchase and sale for the residential complex entered into between the builder and the individual, the individual was acquiring the residential complex for use as the primary place of residence of the individual or a relation of the individual;

(c) the individual has paid all of the tax payable in respect of the supply of the residential complex;

(d) the individual entered into an agreement of purchase and sale for the residential complex after April 6, 2010;

(e) ownership and possession of the residential complex was transferred to the individual after the construction was substantially completed and after June 30, 2010;

(f) after the construction was substantially completed and before possession of the residential complex was given to the individual under the agreement of purchase and sale for the residential complex,

(i) in the case of a residential unit, the unit was not occupied by any individual as a place of residence or lodging, or

(ii) in the case of a residential condominium unit, either

(A) the unit was not occupied by any individual as a place of residence or lodging, or

(B) the unit was occupied as a primary place of residence by an individual who was at the time of that occupancy a purchaser of the unit under an agreement of purchase and sale of the unit, or a relation of that individual;

(g) the first individual to occupy the residential complex as a place of residence at any time after substantial completion of construction was

(i) in the case of a residential unit, the individual or a relation of the individual, or

(ii) in the case of a residential condominium unit, an individual who was at that time a purchaser of the unit under an agreement of purchase and sale of the unit, or a relation of that individual;

(h) one of the following applies:

(i) the individual or a relation of the individual who occupies the residential complex did not own and occupy a residential complex in Canada as a primary place of residence at any time during the sixty-month period preceding the date of the transfer of ownership of the residential complex to the individual who is claiming the rebate,

(ii) on the last day on which any of the individuals referred to in subclause (i) was an owner-occupant of a residential complex in Canada during the sixty-month period referred to in that subclause, that residential complex was destroyed otherwise than voluntarily by any of them.

(3) Where an individual has purchased a residential complex jointly with one or more co-owners, the criteria in subsection (2) also apply to each co-owner.

(4) An individual is not eligible for a rebate if any co-owner referred to in subsection (3) is not an individual. 2013, c. 3, s. 19.

Construction of residential complex

12V (1) An individual who constructs, or who engages another person to construct on the individual's behalf, a residential complex and who meets all of the criteria in subsection (2) may apply to the Minister in accordance with Section 12X for a rebate in respect of the tax paid by the individual on qualifying construction costs for the residential complex.

(2) The eligibility criteria for a rebate of tax paid by an individual who has constructed, or who has engaged another person to construct on the individual's behalf, a residential complex are as follows:

(a) the residential complex was constructed for use as the primary place of residence of the individual or a relation of the individual;

(b) the individual has paid all of the tax payable in respect of the qualifying construction costs for which the individual is claiming a rebate;

(c) a rebate application is filed after June 30, 2010;

(d) construction of the residential complex is substantially complete;

(e) the first individual to occupy the residential complex as a primary place of residence after substantial completion of the complex was the individual or a relation of the individual;

(f) one of the following applies:

(i) the individual or a relation of the individual who occupies the residential complex did not own and occupy a residential complex in Canada as a primary residence at any time during the sixty-month period preceding the date of the occupancy permit of the residential complex for which the rebate is being claimed,

(ii) on the last day on which any of the individuals referred to in subclause (i) was an owner-occupant of a residential complex in Canada during the sixty-month period referred to in that subclause, that residential complex was destroyed otherwise than voluntarily by any of them.

(3) Where a residential complex is constructed by or on behalf of an individual and one or more co-owners, the criteria in subsection (2) also apply to each co-owner.

(4) An individual is not eligible for a rebate if any co-owner referred to in subsection (3) is not an individual. 2013, c. 3, s. 19.

Share of co-operative housing corporation capital stock

12W (1) An individual who purchases a share of the capital stock of a co-operative housing corporation and who meets all of the criteria in subsection (2) may apply to the Minister in accordance with Section 12X for a rebate in respect of the purchase price paid by the individual for the share.

(2) The eligibility criteria for a rebate of the purchase price paid by an individual for a share of the capital stock of a co-operative housing corporation are as follows:

(a) the individual entered into an agreement of purchase and sale for the share after April 6, 2010;

(b) the individual acquired the share after June 30, 2010, for the purpose of using a residential unit in a residential complex of the corporation that is situated in the Province as the primary place of residence of the individual or of a relation of the individual;

(c) after the construction of the residential complex was substantially completed and before possession of the residential unit was given to the individual as an incidence of ownership of the share, the unit was not occupied by any individual as a place of residence or lodging;

(d) the first individual to occupy the residential unit as a place of residence after possession of the unit was given to the individual was the individual or a relation of the individual;

(e) the corporation has paid tax in respect of a taxable supply to the corporation in respect of the residential complex;

(f) one of the following applies:

(i) the individual or a relation of the individual who occupies the residential complex did not own and occupy any other residential complex in Canada as a primary place of residence at any time during the sixty-month period preceding the date of the purchase of the share of capital stock by the individual who is claiming the rebate,

(ii) on the last day on which any of the individuals referred to in subclause (i) was an owner-occupant of a residential complex in Canada during the sixty-month period

referred to in that subclause, that residential complex was destroyed otherwise than voluntarily by any of them.

(3) Where an individual has purchased a share of capital stock jointly with one or more co-owners, the criteria in subsection (2) also apply to each co-owner.

(4) An individual is not eligible for a rebate if any co-owner referred to in subsection (3) is not an individual. 2013, c. 3, s. 19.

Rebate application

12X A rebate application must meet all of the following requirements in order to be accepted:

(a) it must be made in the form and manner prescribed by the Minister;

(b) it must be accompanied by any information, documents and material that the Minister requires;

(c) it must be received by the Minister within twenty-four months of

(i) in the case of a purchase of a residential complex from a builder, the date on which ownership was transferred to the individual claiming the rebate,

(ii) in the case of an individual who constructs, or who engages another to construct on the individual's behalf, a residential complex, the date on which the occupancy permit for the residential complex was issued,

(iii) in the case of a purchase of a share of the capital stock of a co-operative housing corporation, the date on which the share was purchased by the individual claiming the rebate. 2013, c. 3, s. 19.

Payment of rebate

12Y (1) On receipt of an individual's rebate application, the Minister may, on behalf of His Majesty in right of the Province, pay the amount of the rebate to the individual, subject to the conditions and limitations set out in this Section.

(2) The amount of the rebate that may be paid to an individual is

(a) in the case of a purchase of a residential complex from a builder,

(i) the lesser of one thousand five hundred dollars and eighteen and three-quarters per cent of the tax paid in respect of the purchase, if the individual entered into an agreement of purchase and sale for the residential complex before April 1, 2012, or

(ii) the lesser of three thousand dollars and eighteen and three-quarters per cent of the tax paid in respect of the purchase, if the individual entered into an agreement of purchase and sale for the residential complex after March 31, 2012;

- (b) in the case of construction of a residential complex,
- (i) the lesser of one thousand five hundred dollars and eighteen and three-quarters per cent of the tax paid in respect of the qualifying construction costs, if the permit authorizing the start of the construction was issued by the appropriate municipality before April 1, 2012, or
 - (ii) the lesser of three thousand dollars and eighteen and three-quarters per cent of the tax paid in respect of the qualifying construction costs, if the permit authorizing the start of the construction was issued by the appropriate municipality after March 31, 2012;
- (c) in the case of a purchase of a share of the capital stock of a co-operative housing corporation,
- (i) the lesser of one thousand five hundred dollars and one and thirty-one one-hundredths per cent of the purchase price of the share, if the individual entered into an agreement of purchase and sale for the share before April 1, 2012, or
 - (ii) the lesser of three thousand dollars and one and thirty-one one-hundredths per cent of the purchase price of the share, if the individual entered into an agreement of purchase and sale for the share after March 31, 2012.
- (3) A rebate may not be paid to an individual who has applied for or received a rebate or input tax credit under any provision of the *Excise Tax Act* (Canada), other than the federal portion of the GST/HST New Housing Rebate.
- (4) A rebate may be paid to the individual who applies for the rebate in accordance with these regulations, but not to a co-owner.
- (5) The Minister may not pay more than one rebate in respect of the same residential complex. 2013, c. 3, s. 19.

Overpayment

12Z Where the amount of a rebate paid by the Minister is greater than the rebate to which an individual is entitled under this Part, the individual shall pay to the Minister an amount equal to the difference between the amount paid and the amount to which the individual is entitled. 2013, c. 3, s. 19.

Record retention

12ZA An individual who applies for and is paid a rebate shall keep records related to the rebate application, including the originals of any copied documents submitted to the Minister as part of the rebate application, for six years following receipt of the rebate, and shall make the records and documents available for audit. 2013, c. 3, s. 19.

PART IV D

PURPOSE-BUILT RENTAL HOUSING REBATE PROGRAM

Interpretation

12ZAA In this Part,

(a) “federal Minister” means the minister of the Government of Canada who is responsible for the administration and enforcement of Part IX of the *Excise Tax Act* (Canada);

(b) “tax” means a tax imposed under subsection 165(2) of the *Excise Tax Act* (Canada). 2023, c. 12, s. 8.

Payment of rebate

12ZAB Effective September 14, 2023, the federal Minister may, on behalf of His Majesty in right of the Province, in respect of a residential unit, pay or credit a rebate of tax in accordance with subsections 256.2(3.1), (3.2) and (9.1) of the *Excise Tax Act* (Canada). 2023, c. 12, s. 8.

Purpose-built rental housing

12ZAC Notwithstanding Section 12ZAB, the rebate is only effective with respect to purpose-built rental housing for which the construction, last substantial renovation or the construction or alteration necessary to effect the conversion of real property for use as a residential complex begins after September 13, 2023, and before 2031 and is substantially completed before 2036. 2023, c. 12, s. 8.

PART V

GENERAL

12ZB *repealed 2023, c. 12, s. 9.*

Regulations

- 13** (1) The Governor in Council may make regulations
- (a) respecting the comprehensive integrated sales tax;
 - (b) suspending the application, in whole or in part, of Part II of the *Revenue Act*;
 - (c) suspending the imposition, in whole or in part, of the taxes imposed pursuant to the *Theatres and Amusements Act*;
 - (d) providing for a payment to a purchaser of an amount equal to the tax, in whole or in part, paid or payable pursuant to Part IX of the *Excise Tax Act* (Canada);
 - (e) respecting the manner, form and circumstances in which the price of property or services is to be advertised, displayed, expressed or indicated and, without limiting the generality of the foregoing,

- (i) respecting circumstances in which the tax shall be indicated as an amount in addition to the advertised, displayed, expressed or indicated price of the property or service,
- (ii) respecting the pricing of property and services by a supplier including pricing on price tags or stickers, packaging, bins, shelves, containers, displays and windows,
- (iii) respecting the advertisement of a price for property and services in newspapers, magazines, catalogues, posters, flyers and other print material distributed or displayed in the Province,
- (iv) respecting the advertisement of a price for property and services on a banner, sandwich board, billboard, electronic-display device or other similar device in the Province,
- (v) respecting the advertisement of a price for property and services on radio and television and other forms of telecommunication where the broadcast of that advertisement originated and terminated in the Province,
- (vi) respecting the manner in which pricing and tax are to be indicated on receipts and invoices provided to consumers in the Province,
- (vii) respecting an oral or written offer made to a consumer with respect to a supply of property or services to a consumer in the Province,
- (viii) respecting a contract being negotiated or made with respect to property or services to be supplied to a consumer in the Province,
- (ix) respecting discount and other coupons distributed in the Province;
- (f) respecting the imposition and collection of a transitional tax on the sale of motor vehicles and heavy equipment;
- (fa) defining a supply or supplies that may entitle a purchaser to a payment under clause (d);
- (fb) respecting the conduct of a referendum under Section 12ZB including, without limiting the generality of the foregoing, regulations
 - (i) governing the preparation of a voters list,
 - (ii) governing the expenses that may be incurred and the contributions that may be made, and by whom, in connection with a referendum, including placing limits on such expenses and contributions and establishing registration and reporting requirements for persons or organizations who make such contributions or incur such expenses, and
 - (iii) for the purpose of a referendum, where greater certainty is required, modifying to the extent necessary the provisions of the *Elections Act* to make them applicable to the requirements of a referendum;

(g) defining any word or expression used in this Act and not defined herein;

(h) respecting any matter necessary or advisable to carry out effectively the intent of this Act and the Agreement.

(2) A regulation made pursuant to this Act may be of general application or may apply to such class or classes of persons, such class or classes of goods or services and such class or classes of matters or things as the Governor in Council determines, and there may be different regulations with respect to different classes of persons, different classes of goods or services and different classes of matters or things.

(3) A regulation made pursuant to this Act may be retroactive to the extent necessary to implement the intent and purpose of this Act and the Agreement.

(4) The exercise of the authority contained in this Section is regulations within the meaning of the *Regulations Act*. 1996, c. 31, s. 13; 2006, c. 2, s. 57; 2013, c. 3, s. 21.

Application of Part IV of Revenue Act

13A Part IV of the *Revenue Act* applies *mutatis mutandis* to purchasers who receive any payment under regulations made pursuant to clause 13(1)(d) and to suppliers who provide such payments on behalf of His Majesty in right of the Province. 2007, c. 9, s. 39.

Revenue Act amended

14 and 15 *amendments*

Effective dates

16 (1) This Act, except Part II, has effect on and after April 1, 1997.

(2) Part II of this Act comes into force on such day as the Governor in Council orders and declares by proclamation. 1996, c. 31, s. 16.

Part II - not proclaimed
