



THE NEWFOUNDLAND AND LABRADOR GAZETTE EXTRAORDINARY

PART II

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**NEWFOUNDLAND AND LABRADOR
REGULATION**

NLR 70/22



**NEWFOUNDLAND AND LABRADOR
REGULATION 70/22**

Home Heating Supplement Regulations
under the
Income Tax Act, 2000
(O.C. 2022-198)

(Filed September 12, 2022)

Under the authority of section 68 of the *Income Tax Act, 2000*, the Lieutenant-Governor in Council makes the following regulations.

Dated at St. John's, September 9, 2022.

Krista Quinlan
Clerk of the Executive Council

REGULATIONS

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Short title **1.** These regulations may be cited as the *Home Heating Supplement Regulations*.

Definitions **2.** In these regulations,

(a) "Act" means the *Income Tax Act, 2000*;

- (b) "adjusted income" has the meaning assigned to it under subsection 122.5(1) of the federal Act;
- (c) "department" means the department presided over by the minister;
- (d) "eligible householder" means an individual who has an adjusted income equal to or less than \$150,000 for the 2021 taxation year;
- (e) "home heating fuel" means
 - (i) furnace oil, or
 - (ii) stove oil;
- (f) "home" means an individual's principal dwelling place that consists of 2 or more rooms;
- (g) "minister" means the minister appointed under the *Executive Council Act* to administer the Act; and
- (h) "program period" means October 1, 2021 to November 30, 2022.

Overpayment and
refund

3. (1) An eligible householder shall be considered to have made an overpayment of tax in an amount set out in section 4 where the eligible householder or the eligible householder's spouse or common law partner purchased a minimum of 250 litres of home heating fuel during the program period to heat the eligible householder's home.

(2) The minister shall refund to an eligible householder the amount of an overpayment referred to in subsection (1) where

- (a) the eligible householder submits an application to the department, in the form set by the minister, requesting a refund of the overpayment; and
- (b) the application referred to in paragraph (a) includes documentation, satisfactory to the minister, regarding the purchase of the home heating fuel referred to in subsection (1).

(3) Where the department receives an application under this section from an individual who is not an eligible householder and the application is co-signed by the individual's spouse or common law partner who is an eligible householder, the application shall be considered to have been made by the spouse or common law partner.

(4) An application under this section shall be submitted to the department on or before November 30, 2022.

Benefit reduction
calculation

4. (1) Where an eligible householder's adjusted income is equal to or less than \$100,000 for the 2021 taxation year, the amount of overpayment of tax referred to in subsection 3(1) shall be \$500.

(2) Where an eligible householder's adjusted income is more than \$100,000 but less than or equal to \$150,000 for the 2021 taxation year, the amount of the overpayment of tax referred to in subsection 3(1) shall be calculated as follows:

$$\$500 - [(\text{adjusted income} - \$100,000) \times 0.6\%]$$

Adjustments

5. Notwithstanding another provision of these regulations, where

- (a) an eligible householder's spouse or common law partner dies after December 31, 2021, the adjusted income of the eligible householder shall be used to determine eligibility for the purpose of section 4;
- (b) an eligible householder's spouse or common law partner resides in a long term care facility, the adjusted income of the eligible householder shall be reduced by the amount of contribution made toward the cost of care of that spouse or common law partner for a continuous 12 month period in a taxation year ending in the program period;
- (c) an eligible householder has divorced or has separated from the eligible householder's spouse or common law partner after December 31, 2021, the adjusted income of the eligible householder, without reference to the income of the spouse or common law partner, shall be used to determine eligibility under section 4; and
- (d) an eligible householder has received government funding from the province or Canada for adult basic education or for

skills training during the 2021 taxation year, the amount of that funding shall be deducted from the individual's adjusted income to determine eligibility for the purpose of section 4.

One refund per home

6. (1) Where more than one eligible householder who resides in a home may qualify for a refund under these regulations, only one of the eligible householders may apply for and receive the refund.

(2) Where, notwithstanding subsection (1), more than one eligible householder of a home applies for a refund under section 3, the minister may, in the minister's discretion, determine which eligible householder is to receive the refund.

Application of subsection 38(6) of Act

7. Subsection 38(6) of the Act shall apply to an amount considered to be an overpayment of tax under these regulations.

Extraordinary Gazette Index

Title of Act and Subordinate Legislation made thereunder	CNLR or NL Reg.	Amendment	NL Gazette Date & Page No.
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