

Notice of Ways and Means Motion to amend the Excise Tax Act

That it is expedient to amend the *Excise Tax Act* as follows:

GST/HST Health Care Rebate

1 (1) Clause (a)(ii)(C) of the definition *facility supply* in subsection 259(1) of the *Excise Tax Act* is replaced by the following:

(C) a nurse practitioner acting in the course of the practise of a nurse practitioner, or

(2) Clause (a)(iii)(B) of the definition *facility supply* in subsection 259(1) of the Act is replaced by the following:

(B) a physician or nurse practitioner be at, or be on-call to attend at, the public hospital or qualifying facility at all times when the individual is at the public hospital or qualifying facility,

(3) Subparagraph (a)(ii) of the definition *home medical supply* in subsection 259(1) of the Act is replaced by the following:

(ii) after a physician acting in the course of the practise of medicine, a nurse practitioner acting in the course of the practise of a nurse practitioner or a prescribed person acting in prescribed circumstances has identified or confirmed that it is appropriate for the process to take place at the individual's place of residence or lodging (other than a public hospital or a qualifying facility),

(4) Paragraph (b) of the definition *home medical supply* in subsection 259(1) of the Act is replaced by the following:

(b) in respect of which the property is made available, or the service is rendered, to the individual at the individual's place of residence or lodging (other than a public hospital or a qualifying facility), on the authorization of a person who is responsible for coordinating the process and under circumstances in which it is reasonable to expect that the person will carry out that responsibility in consultation with, or with ongoing reference to instructions for the process given by, a physician acting in the course of the practise of medicine, a nurse practitioner acting in the course of the practise of a nurse practitioner or a prescribed person acting in prescribed circumstances,

(5) Subsections (1) to (4) apply for the purposes of determining a rebate of a person under section 259 of the Act for claim periods ending after Budget Day, except that, in determining a rebate of a person for the claim period that includes Budget Day, the rebate is to be determined as if those subsections did not apply in respect of

(a) an amount of tax that became payable by the person on or before Budget Day;

(b) an amount that is deemed to have been paid or collected by the person on or before Budget Day; and

(c) an amount that is required to be added in determining the person's net tax

(i) as a result of a branch or division of the person becoming a small supplier division on or before Budget Day, or

(ii) as a result of the person ceasing to be a registrant on or before Budget Day.

GST/HST on Assignment Sales by Individuals

2 (1) The Act is amended by adding the following after section 192:

New housing — assignment of agreement

192.1 If a taxable supply by way of sale of a *single unit residential complex* (as defined in subsection 254(1)) or of a residential condominium unit is made in Canada under an agreement of purchase and sale (in this section referred to as the “purchase agreement”) entered into with a builder of the single unit residential complex or of the residential condominium unit and if another supply by way of assignment of the purchase agreement is made by a person (other than the builder) under another agreement, then the following rules apply for the purposes of this Part:

(a) the other supply is deemed to be a taxable supply, by way of sale, of real property that is an interest in the single unit residential complex or residential condominium unit; and

(b) the consideration for the other supply is deemed to be equal to the amount determined by the formula

$$A - B$$

where

A is the consideration for the other supply as otherwise determined for the purposes of this Part, and

B is

(i) if the other agreement indicates in writing that a part of the consideration for the other supply is attributable to the reimbursement of a deposit paid under the purchase agreement, the part of the consideration for the other supply, as otherwise determined for the purposes of this Part, that is solely attributable to the reimbursement of the deposit paid under the purchase agreement, and

(ii) in any other case, zero.

(2) Subsection (1) applies in respect of any supply by way of assignment of an agreement of purchase and sale if the supply is made on or after the day that is one month after Budget Day.

