



**DEPARTMENT OF FINANCE
TAXATION AND FISCAL POLICY BRANCH**

**Bulletin No. RER-001
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**RESIDENTIAL ENERGY REBATE
INFORMATION BULLETIN
NON-RESIDENTIAL PROPERTIES**

The Residential Energy Rebate provides a rebate equivalent to the 8% provincial portion of the 13% Harmonized Sales Tax (HST) charged on consumption of energy for residential purposes.

Energy suppliers, generally companies delivering oil, electricity, propane etc., are allowed to issue an invoice to their residential customers with a credit equal to the provincial portion of the HST. This is known as the point of sale rebate.

Energy suppliers are not permitted to provide point of sale rebates to commercial use or mixed use properties. Mixed use properties are those buildings that are used for both residential and commercial purposes. These properties can include, but are not limited to, homes with a business operating in a portion of the house or in an exterior building with the same energy source as the residence.

The program provides the rebate for invoices dated on or after September 1, 2011, except electricity which is eligible for invoices with meter reading dates on or after October 1, 2011. The regulations governing the program allow the government to recover, from energy suppliers, any point of sale rebates given for commercial or mixed-use properties. Mixed use properties may be eligible for a portion of the rebate, but owners of these properties must apply directly to the Department of Finance.

Further information regarding this bulletin and rebate applications for mixed-use properties may be obtained at www.gov.nl.ca/fin/EnergyRebate or by contacting:

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