Bill C-4

First Session, Forty-fifth Parliament,
3-4 Charles III, 2025-2026

STATUTES OF CANADA 2026

CHAPTER 2

An Act respecting certain affordability measures for Canadians and another measure

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ASSENTED TO

MARCH 12, 2026

BILL C-4

RECOMMENDATION

Her Excellency the Governor General recommends to the House of Commons the appropriation of public revenue under the circumstances, in the manner and for the purposes set out in a measure entitled “*An Act respecting certain affordability measures for Canadians and another measure*”.

SUMMARY

Part 1 amends the *Income Tax Act* to reduce the marginal personal income tax rate on the lowest tax bracket to 14.5% for the 2025 taxation year and to 14% for the 2026 and subsequent taxation years.

Part 2 amends the *Excise Tax Act* and other related Regulations to implement a temporary GST new housing rebate for first-time home buyers.

Part 3 repeals Part 1 of the *Greenhouse Gas Pollution Pricing Act* and the *Fuel Charge Regulations*.

Part 4 amends the *Canada Elections Act* to make changes to the requirements relating to political parties’ policies for the protection of personal information.

3-4 Charles III

CHAPTER 2

An Act respecting certain affordability measures for Canadians and another measure

[*Assented to 12th March, 2026*]

His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:

Short Title

Short title

1 This Act may be cited as the *Making Life More Affordable for Canadians Act*.

PART 1

Income Tax Act

R.S., c. 1 (5th Supp.)

2 (1) Subsection 117(2) of the *Income Tax Act* is replaced by the following:

Rates for taxation years after 2024

(2) The tax payable under this Part by an individual on the individual's taxable income or taxable income earned in Canada, as the case may be (in this Subdivision referred to as the "amount taxable") for a taxation year is

(a) 14.5% of the amount taxable, if the amount taxable is equal to or less than the amount determined for the taxation year in respect of $57,375;

(b) if the amount taxable is greater than $57,375, but is equal to or less than $114,750, the maximum amount determinable in respect of the taxation year under paragraph (a), plus 20.5% of the amount by which the amount taxable exceeds $57,375 for the year;

(c) if the amount taxable is greater than $114,750, but is equal to or less than $177,882, the maximum amount determinable in respect of the taxation year under paragraph (b), plus 26% of the amount by which the amount taxable exceeds $114,750 for the year;

(d) if the amount taxable is greater than $177,882, but is equal to or less than $253,414, the maximum amount determinable in respect of the taxation year under paragraph (c), plus 29% of the amount by which the amount taxable exceeds $177,882 for the year; and

(e) if the amount taxable is greater than $253,414, the maximum amount determinable in respect of the taxation year under paragraph (d), plus 33% of the amount by which the amount taxable exceeds $253,414 for the year.

(2) Paragraph 117(2)(a) of the Act, as enacted by subsection (1), is amended by replacing "14.5%" with "14%".

(3) Subsection (1) applies to the 2025 and subsequent taxation years.

(4) Subsection (2) applies to the 2026 and subsequent taxation years.

Report

2.1 (1) The Minister of Finance must prepare a report that outlines the impact of reducing the personal income tax rate provided in paragraph 117(2)(a) of the *Income Tax Act* on all tax credits that are calculated using the *appropriate percentage* as defined in that Act.

Tabling

(2) The Minister of Finance must cause the report to be tabled in each House of Parliament within 90 days after the day on which this section comes into force or, if the House is not then sitting, on any of the first 15 days of the next sitting of the House.

Publication

(3) The Minister of Finance must publish the report on the website of the Department of Finance within 10 days after the day on which the report is tabled in both Houses of Parliament.

PART 2

Amendments to the Excise Tax Act and Related Regulations

R.S., c. E-15

Excise Tax Act

3 (1) Subsection 123(1) of the *Excise Tax Act* is amended by adding the following in alphabetical order:

first-time home buyer, at a particular time, means a particular individual in respect of whom the following conditions are met:

(a) the particular individual is 18 years of age or older at the particular time,

(b) the particular individual is, at the particular time, a Canadian citizen or *permanent resident* within the meaning of subsection 2(1) of the *Immigration and Refugee Protection Act*,

(c) at no time in the period that begins at the beginning of the fourth preceding calendar year that ended before the particular time and that 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 being 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 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 share or interest entitles the particular individual to possess the residential unit, and

(d) if another individual is a spouse or common-law partner of the particular individual at the particular time, at no time in the period referred to in paragraph (c) 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 share or interest entitles the other individual to possess the residential unit; (*acheteur d’une première habitation*)

(2) Subsection (1) is deemed to have come into force on March 20, 2025.

4 (1) Subsections 254(2.01) to (2.1) of the Act are replaced by the following:

Additional new housing rebate — first-time home buyer

(2.1) If

(a) a particular individual is entitled to claim a rebate under subsection (2) in respect of a residential complex that is a single unit residential complex or a residential condominium unit or would be so entitled if the references in paragraphs (2)(c) and (i) to “$450,000” were read as “$1,500,000”,

(b) the agreement of purchase and sale referred to in paragraph (2)(b) is entered into after March 19, 2025 and before 2031,

(c) the construction or substantial renovation of the residential complex begins before 2031 and is substantially completed before 2036,

(d) ownership of the residential complex is transferred to the particular individual before 2036, and

(e) the particular individual

(i) at the time the particular individual becomes liable or assumes liability under the agreement of purchase and sale, is acquiring the residential complex for use as their primary place of residence,

(ii) is 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, and

(iii) is a first-time home buyer at the particular time at which ownership of the residential complex is transferred to the particular individual,

the Minister shall, subject to subsection (3), pay a rebate to the particular individual, in addition to the rebate, if any, payable under subsection (2) to the particular individual, equal to

(f) if the total consideration, within the meaning of paragraph (2)(c), in respect of the residential complex is not more than $1,000,000, the amount determined by the formula

$$\mathbf{A - B}$$

where

A is the lesser of $50,000 and the total tax paid by the particular individual, within the meaning of paragraph (2)(d), in respect of the residential complex, and

B is the amount of the rebate, if any, under subsection (2) that the particular individual is entitled to claim in respect of the residential complex, and

(g) if the total consideration, within the meaning of paragraph (2)(c), in respect of the residential complex is more than $1,000,000 but less than $1,500,000, the amount determined by the formula

$$\mathbf{C \times [(\$1{,}500{,}000 - D) \div \$500{,}000]}$$

where

C is the lesser of $50,000 and the total tax paid by the particular individual, within the meaning of paragraph (2)(d), in respect of the residential complex, and

D is the total consideration.

(2) Subsection (1) is deemed to have come into force on March 20, 2025.

5 (1) Subsections 254.1(2.01) to (2.1) of the Act are replaced by the following:

Additional building-only rebate — first-time home buyer

(2.1) If

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

(b) the agreement referred to in paragraph (2)(a) is entered into after March 19, 2025 and before 2031,

(c) the construction or substantial renovation of the residential complex begins before 2031 and is substantially completed before 2036,

(d) possession of the residential complex is transferred to the particular individual before 2036, and

(e) the particular individual

(i) at the time the particular individual becomes liable or assumes liability under the agreement, is acquiring the residential complex for use as their primary place of residence,

(ii) is 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, and

(iii) is a first-time home buyer at the particular time at which possession of the residential complex is transferred to the particular individual,

the Minister shall, subject to subsection (3), pay a rebate to the particular individual, in addition to the rebate, if any, payable under subsection (2) to the particular individual, equal to

(f) if the fair market value of the residential complex referred to in paragraph (2)(c) is not more than $1,050,000, the amount determined by the formula

$$\mathbf{A - B}$$

where

A is the lesser of $50,000 and 4.77% of the total consideration, within the meaning of paragraph (2)(h), in respect of the residential complex, and

B is the amount of the rebate, if any, under subsection (2) that the particular individual is entitled to claim in respect of the residential complex, and

(g) if the fair market value of the residential complex referred to in paragraph (2)(c) is more than $1,050,000 but less than $1,575,000, the amount determined by the formula

$$\mathbf{C \times [(\$1{,}575{,}000 - D) \div \$525{,}000]}$$

where

C is the lesser of $50,000 and 4.77% of the total consideration, within the meaning of paragraph (2)(h), in respect of the residential complex, and

D is the fair market value.

(2) Subsection (1) is deemed to have come into force on March 20, 2025.

6 (1) Subsections 255(2.01) to (2.1) of the Act are replaced by the following:

Additional cooperative housing rebate — first-time home buyer

(2.1) If

(a) a particular individual is entitled to claim a rebate under subsection (2) in respect of a share of the capital stock of a cooperative housing corporation that entitles the particular individual to the possession of a residential unit in a residential complex or the particular individual would be entitled to claim a rebate under subsection (2) in respect of such a share if the references in paragraphs (2)(d) and (h) to “$472,500” were read as “$1,575,000”,

(b) the agreement of purchase and sale referred to in paragraph (2)(c) is entered into after March 19, 2025 and before 2031,

(c) the construction or substantial renovation of the residential complex begins before 2031 and is substantially completed before 2036,

(d) ownership of the share is transferred to the particular individual before 2036, and

(e) the particular individual

(i) at the time the particular individual becomes liable or assumes liability under the agreement of purchase and sale, is acquiring the share for the purpose of using the residential unit as their primary place of residence,

(ii) is 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, and

(iii) is a first-time home buyer at the particular time at which ownership of the share is transferred to the particular individual,

the Minister shall, subject to subsection (3), pay a rebate to the particular individual, in addition to the rebate, if any, payable under subsection (2) to the particular individual, equal to

(f) if the total consideration within the meaning of paragraph (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, the amount determined by the formula

$$\mathbf{A - B}$$

where

A is the lesser of $50,000 and 4.77% of the total consideration, and

B is the amount of the rebate, if any, under subsection (2) that the particular individual is entitled to claim in respect of the share, and

(g) if the total consideration within the meaning of paragraph (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, the amount determined by the formula

$$\mathbf{C \times [(\$1{,}575{,}000 - D) \div \$525{,}000]}$$

where

C is the lesser of $50,000 and 4.77% of the total consideration, and

D is the total consideration.

(2) Subsection (1) is deemed to have come into force on March 20, 2025.

7 (1) Subsections 256(2.01) to (2.1) of the Act are replaced by the following:

Additional owner-built home rebate — first-time home buyer

(2.1) **If**

(a) a particular individual is entitled to claim a rebate under subsection (2) in respect of a residential complex that is a single unit residential complex or a residential condominium unit or would be so entitled if the references in that subsection to “$450,000” were read as “$1,500,000”,

(b) the construction or substantial renovation of the residential complex begins after March 19, 2025 and before 2031 and is substantially completed before 2036, and

(c) the particular individual

(i) is the individual for whom the residential complex is being constructed or substantially renovated for use as their primary place of residence,

(ii) is 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,

(iii) first occupies the residential complex as a place of residence before 2036, and

(iv) is a first-time home buyer at the particular time that is the earlier of the time at which the residential complex is first occupied by the particular individual as a place of residence and the time at which the construction or substantial renovation of the residential complex is substantially completed,

the Minister shall, subject to subsection (3), pay a rebate to the particular individual, in addition to the rebate, if any, payable under subsection (2) to the particular individual, equal to the amount determined by the formula

$$\mathbf{A \times [(\$1{,}500{,}000 - B) \div \$500{,}000] - C}$$

where

A is the lesser of $50,000 and the total tax paid by the particular individual, within the meaning of paragraph (2)(c), in respect of the residential complex before

(i) if the fair market value of the residential complex referred to in paragraph (2)(b) is less than $450,000, an application for the rebate under subsection (2) in respect of the residential complex is filed with the Minister in accordance with subsection (3), and

(ii) in any other case, an application for the rebate under this subsection in respect of the residential complex is filed with the Minister in accordance with subsection (3),

B is the greater of $1,000,000 and the fair market value of the residential complex referred to in paragraph (2)(b), and

C is the amount of the rebate, if any, under subsection (2) that the particular individual is entitled to claim in respect of the residential complex.

Homes occupied before substantial completion

(2.11) **If an individual acquires an improvement in respect of a residential complex that the individual is constructing or substantially renovating and tax in respect of the improvement becomes payable by the individual more than two years after the day the residential complex is first occupied as described in subparagraph (2)(d)(i) or (2.1)(c)(ii), as applicable, that tax shall not be included in determining the total tax paid by the individual within the meaning of paragraph (2)(c).**

(2) **Paragraphs 256(2.2)(a) and (b) of the Act are replaced by the following:**

(a) a particular individual purchases or imports 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, or submit to the supplier, an application for a rebate in respect of the home under any of subsections 254(2) and (2.1) and 254.1(2) and (2.1),

(b) the particular individual is acquiring or importing 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, and

(3) **Subsections (1) and (2) are deemed to have come into force on March 20, 2025.**

8 **(1)** **The description of C in subsection 256.2(4) of the Act is replaced by the following:**

C is the total of

(i) the amount of the rebate, if any, under subsection 254.1(2) that the recipient of the exempt supply by way of sale is entitled to claim in respect of the complex or unit, and

(ii) the amount of the rebate, if any, under subsection 254.1(2.1) that the recipient of the exempt supply by way of sale is entitled to claim in respect of the complex or unit.

(2) The description of C in subsection 256.2(5) of the Act is replaced by the following:

C is the total of

(i) the amount of the rebate, if any, under subsection 255(2) that the recipient of the exempt supply of the unit was entitled to claim in respect of the unit, and

(ii) the amount of the rebate, if any, under subsection 255(2.1) that the recipient of the exempt supply of the unit was entitled to claim in respect of the unit.

(3) Subsections (1) and (2) are deemed to have come into force on March 20, 2025.

9 (1) Paragraph 262(3)(a) of the Act is replaced by the following:

(a) subject to paragraphs (b) to (c.1), the references in sections 254 to 256 to a particular individual shall be read as references to all of those individuals as a group;

(2) Subsection 262(3) of the Act is amended by striking out "and" at the end of paragraph (c) and by replacing paragraph (d) with the following:

(c.1) the references in paragraphs 254(2.1)(e), 254.1(2.1)(e), 255(2.1)(e) and 256(2.1)(c), in the description of B in each of paragraphs 254(2.1)(f), 254.1(2.1)(f) and 255(2.1)(f) and in the description of C in subsection 256(2.1) to the particular individual are to be read as references to any of those individuals;

(d) only one of those individuals may apply for the rebate under subsection 254(2), 254.1(2), 255(2) or 256(2), as the case may be, in respect of the complex or share; and

(e) only one of those individuals may apply for the 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 complex or share and the individual that applies for that rebate 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.

(3) Subsections (1) and (2) are deemed to have come into force on March 20, 2025.

10 (1) The Act is amended by adding the following after section 263.2:

Making an application

263.3 (1) For the purposes of this section, an individual makes an application if they file an application with the Minister or submit an application to a builder.

Restriction on rebate — first-time home buyer

(2) A particular rebate under subsection 254(2.1), 254.1(2.1), 255(2.1) or 256(2.1), for which a particular individual makes an application, shall not be paid if

(a) after March 19, 2025 and before the particular time referred to in subparagraph 254(2.1)(e)(iii), 254.1(2.1)(e)(iii), 255(2.1)(e)(iii) or 256(2.1)(c)(iv), as the case may be, the particular individual, or another individual who is at the particular time a spouse or common-law partner of the particular individual, makes an application for another rebate under any of those subsections; and

(b) the particular individual or the other individual, as the case may be, is entitled to the other rebate.

Deemed application — spouse or common-law partner

(3) If, after March 19, 2025, a particular individual makes an application for, and is entitled to, a rebate under subsection 254(2.1), 254.1(2.1), 255(2.1) or 256(2.1), if the rebate is payable to a group of individuals and if another individual who is a member of that group is a spouse or common-law partner of the particular individual at the particular time referred to in subparagraph 254(2.1)(e)(iii), 254.1(2.1)(e)(iii), 255(2.1)(e)(iii) or 256(2.1)(c)(iv), as the case may be, the other individual is deemed, for the purposes of subsection (2), to file at the particular time an application for the rebate and to be entitled to the rebate.

Definition of *agreement of sale*

263.4 (1) For the purposes of this section, *agreement of sale*, in respect of a residential complex, means an agreement that is entered into by a builder of the residential complex or by a cooperative housing corporation that owns the residential complex and under which the following is supplied by way of sale:

(a) in the case of a builder,

(i) the residential complex, or

(ii) a building or part of a building in which a residential unit forming part of the residential complex is located; or

(b) in the case of a cooperative housing corporation, 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.

Non-arm's length — groups of individuals

(2) For the purposes of this section,

(a) a group of individuals and a particular individual are not dealing with each other at arm's length if

(i) the particular individual is a member of the group, or

(ii) the particular individual is not dealing at arm's length with one or more members of the group; and

(b) a particular group of individuals and another group of individuals are not dealing with each other at arm's length if

(i) one or more individuals are members of both groups, or

(ii) one or more members of the particular group are not dealing at arm's length with one or more members of the other group.

First-time home buyer rebates — variation, alteration or assignment

(3) For the purposes of subsections (4) and (5) and paragraphs 254(2.1)(b), 254.1(2.1)(b) and 255(2.1)(b), if an agreement of sale in respect of a residential complex is entered into before March 20, 2025 and the agreement of sale is later varied, altered or assigned such that it is considered to be entered into after March 19, 2025, the agreement of sale is deemed to have been entered into before March 20, 2025.

First-time home buyer rebates — new agreement

(4) For the purposes of subsections (3) and (5) and paragraphs 254(2.1)(b), 254.1(2.1)(b) and 255(2.1)(b), if

(a) before March 20, 2025, a particular person that is 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,

(b) after March 19, 2025,

(i) the particular person and the particular individual, either directly or indirectly, terminate the particular agreement of sale, and

(ii) the particular individual, another individual that is not dealing at arm's length with the particular individual or a group of individuals that is not dealing at arm's length with the particular individual enters into another agreement of sale in respect of the particular residential complex or in respect of another residential complex with

(A) the particular person,

(B) another person that is a builder or a cooperative housing corporation and that is not dealing at arm's length with the particular person, or

(C) if the particular person is a builder, another person that is a builder of the particular residential complex, and

(c) 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) and 255(2.1),

the other agreement of sale is deemed to have been entered into before March 20, 2025.

First-time home buyer rebates — new agreement

(5) For the purposes of subsections (3) and (4) and paragraphs 254(2.1)(b), 254.1(2.1)(b) and 255(2.1)(b), if

(a) before March 20, 2025, a particular person that is 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,

(b) after March 19, 2025,

(i) the particular person and the particular group, either directly or indirectly, terminate the particular agreement of sale, and

(ii) the particular group, an individual that is not dealing at arm's length with the particular group or another group of individuals that is not dealing at arm's length with the particular group enters into another agreement of sale in respect of the particular residential complex or in respect of another residential complex with

(A) the particular person,

(B) another person that is a builder or a cooperative housing corporation and that is not dealing at arm's length with the particular person, or

(C) if the particular person is a builder, another person that is a builder of the particular residential complex, and

(c) 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) and 255(2.1),

the other agreement of sale is deemed to have been entered into before March 20, 2025.

(2) Subsection (1) is deemed to have come into force on March 20, 2025.

SOR/2010-99

Nova Scotia HST Regulations, 2010

11 (1) Sections 15 to 18 of the *Nova Scotia HST Regulations, 2010* are repealed.

(2) Subsection (1) is deemed to have come into force on March 20, 2025.

SOR/2010-151

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

12 (1) The *New Harmonized Value-added Tax System Regulations, No. 2* are amended by adding the following after section 42:

Amounts and rates for participating provinces

42.1 In applying subsection 254.1(2.1) of the Act in respect of

(a) a residential complex situated in Ontario,

(i) the references in that subsection to "$1,575,000" are to be read as references to "$1,695,000",

(ii) the references in that subsection to "$1,050,000" are to be read as references to "$1,130,000",

(iii) the reference in that subsection to "$525,000" is to be read as a reference to "$565,000", and

(iv) the references in the description of A in the formula in paragraph (f) and in the description of C in the formula in paragraph (g) of that subsection to "4.77%" are to be read as references to "4.43%";

(b) a residential complex situated in Nova Scotia,

(i) the references in that subsection to "$1,575,000" are to be read as references to "$1,710,000",

(ii) the references in that subsection to "$1,050,000" are to be read as references to "$1,140,000",

(iii) the reference in that subsection to "$525,000" is to be read as a reference to "$570,000", and

(iv) the references in the description of A in the formula in paragraph (f) and in the description of C in the formula in paragraph (g) of that subsection to "4.77%" are to be read as references to "4.39%";

(c) a residential complex situated in New Brunswick,

(i) the references in that subsection to "$1,575,000" are to be read as references to "$1,725,000",

(ii) the references in that subsection to "$1,050,000" are to be read as references to "$1,150,000",

(iii) the reference in that subsection to "$525,000" is to be read as a reference to "$575,000", and

(iv) the references in the description of A in the formula in paragraph (f) and in the description of C in the formula in paragraph (g) of that subsection to "4.77%" are to be read as references to "4.35%";

(d) a residential complex situated in Prince Edward Island,

(i) the references in that subsection to “$1,575,000” are to be read as references to “$1,725,000”,

(ii) the references in that subsection to “$1,050,000” are to be read as references to “$1,150,000”,

(iii) the reference in that subsection to “$525,000” is to be read as a reference to “$575,000”, and

(iv) the references in the description of A in the formula in paragraph (f) and in the description of C in the formula in paragraph (g) of that subsection to “4.77%” are to be read as references to “4.35%”; and

(e) a residential complex situated in Newfoundland and Labrador,

(i) the references in that subsection to “$1,575,000” are to be read as references to “$1,725,000”,

(ii) the references in that subsection to “$1,050,000” are to be read as references to “$1,150,000”,

(iii) the reference in that subsection to “$525,000” is to be read as a reference to “$575,000”, and

(iv) the references in the description of A in the formula in paragraph (f) and in the description of C in the formula in paragraph (g) of that subsection to “4.77%” are to be read as references to “4.35%”.

(2) Subsection (1) is deemed to have come into force on March 20, 2025.

13 (1) The Regulations are amended by adding the following after section 44:

Amounts and rates for participating provinces

44.1 In applying subsection 255(2.1) of the Act in respect of

(a) a residential complex situated in Ontario,

(i) the references in that subsection to “$1,575,000” are to be read as references to “$1,695,000”,

(ii) the references in that subsection to “$1,050,000” are to be read as references to “$1,130,000”,

(iii) the reference in that subsection to “$525,000” is to be read as a reference to “$565,000”, and

(iv) the references in the description of A in the formula in paragraph (f) and in the description of C in the formula in paragraph (g) of that subsection to “4.77%” are to be read as references to “4.43%”;

(b) a residential complex situated in Nova Scotia,

(i) the references in that subsection to “$1,575,000” are to be read as references to “$1,710,000”,

(ii) the references in that subsection to “$1,050,000” are to be read as references to “$1,140,000”,

(iii) the reference in that subsection to “$525,000” is to be read as a reference to “$570,000”, and

(iv) the references in the description of A in the formula in paragraph (f) and in the description of C in the formula in paragraph (g) of that subsection to “4.77%” are to be read as references to “4.39%”;

(c) a residential complex situated in New Brunswick,

(i) the references in that subsection to “$1,575,000” are to be read as references to “$1,725,000”,

(ii) the references in that subsection to “$1,050,000” are to be read as references to “$1,150,000”,

(iii) the reference in that subsection to “$525,000” is to be read as a reference to “$575,000”, and

(iv) the references in the description of A in the formula in paragraph (f) and in the description of C in the formula in paragraph (g) of that subsection to “4.77%” are to be read as references to “4.35%”;

(d) a residential complex situated in Prince Edward Island,

(i) the references in that subsection to “$1,575,000” are to be read as references to “$1,725,000”,

(ii) the references in that subsection to “$1,050,000” are to be read as references to “$1,150,000”,

(iii) the reference in that subsection to “$525,000” is to be read as a reference to “$575,000”, and

(iv) the references in the description of A in the formula in paragraph (f) and in the description of C in the formula in paragraph (g) of that subsection to “4.77%” are to be read as references to “4.35%”; and

(e) a residential complex situated in Newfoundland and Labrador,

(i) the references in that subsection to “$1,575,000” are to be read as references to “$1,725,000”,

(ii) the references in that subsection to “$1,050,000” are to be read as references to “$1,150,000”,

(iii) the reference in that subsection to “$525,000” is to be read as a reference to “$575,000”, and

(iv) the references in the description of A in the formula in paragraph (f) and in the description of C in the formula in paragraph (g) of that subsection to “4.77%” are to be read as references to “4.35%”.

(2) Subsection (1) is deemed to have come into force on March 20, 2025.

PART 3

Amendments to the Greenhouse Gas Pollution Pricing Act and the Fuel Charge Regulations

2018, c. 12, s. 186

Greenhouse Gas Pollution Pricing Act

14 Subdivision A of Division 2 of Part 1 of the *Greenhouse Gas Pollution Pricing Act* is repealed.

15 Section 34 of the Act is repealed.

16 Section 35 of the Act is repealed.

17 Subdivisions C and D of Division 2 of Part 1 of the Act are repealed.

18 Sections 43 to 48 of the Act are repealed.

19 Sections 55 to 65 of the Act are repealed.

20 Part 1 of the Act is repealed.

21 Part 1 of Schedule 1 to the Act is repealed.

22 Schedule 2 to the Act is repealed.

2018, c. 12, s. 187

Related Amendments to the Fuel Charge Regulations

23 Part 2 of the *Fuel Charge Regulations* is repealed.

24 Part 3 of the Regulations is repealed.

25 Part 4 of the Regulations is repealed.

26 Sections 7 to 10 of the Regulations are repealed.

27 Part 5 of the Regulations is repealed.

28 Sections 12 to 16 of the Regulations are repealed.

29 Part 6 of the Regulations is repealed.

30 Section 19 of the Regulations is repealed.

31 Section 20 of the Regulations is repealed.

32 Section 28 of the Regulations is repealed.

33 Part 9 of the Regulations is repealed.

34 Sections 29 to 31 of the Regulations are repealed.

35 Part 10 of the Regulations is repealed.

36 Sections 33 to 41 of the Regulations are repealed.

37 The schedule to the Regulations is repealed.

Repeal

2018, c. 12, s. 187

38 The *Fuel Charge Regulations* are repealed.

Coming into Force

39 Sections 14, 15, 17, 25, 26, 28, 30, 32 and 34 are deemed to have come into force on April 1, 2025.

40 Sections 16, 18 and 24 come into force or are deemed to have come into force on October 1, 2025.

41 Sections 19, 23, 27, 29, 31, 33 and 35 to 37 come into force or are deemed to have come into force on November 1, 2025.

42 Sections 20 to 22 and 38 come into force on April 1, 2035.

PART 4

Canada Elections Act

2000, c. 9

Amendments to the Act

43 The *Canada Elections Act* is amended by adding the following after the heading of Division 2 of Part 18:

Definition

Definition of *personal information*

384.9 In this Division, ***personal information*** means information about an identifiable individual.

44 Section 385.1 of the Act is repealed.

45 Section 385.2 of the Act is deemed never to have come into force and is repealed.

46 Subsection 407(1) of the Act is amended by striking out “and” at the end of paragraph (a), by adding “and” at the end of paragraph (b) and by adding the following after paragraph (b):

(c) a statement certified by its privacy officer that the party complies with its policy for the protection of personal information.

47 The Act is amended by adding the following after section 446:

SUBDIVISION C

Personal Information Collected by Political Parties

Definition of *personal information*

446.1 In sections 446.2 to 446.4, ***personal information*** means information about an identifiable individual.

Purpose

446.2 The purpose of the provisions of this Act related to the protection of personal information, including the provisions of this subdivision, is to provide for a national, uniform, exclusive and complete regime applicable to registered parties and eligible parties respecting their activities in relation to personal information, including the collection, use, disclosure, retention and disposal of personal information.

Activities in relation to personal information

446.3 In order to participate in public affairs by endorsing one or more of its members as candidates and supporting their election, any registered party or eligible party, as well as any person or entity acting on the party's behalf, including the party's candidates, electoral district associations, officers, agents, employees, volunteers and representatives, may, subject to this Act and any other applicable federal Act, carry out any activities in relation to personal information, including the collection, use, disclosure, retention and disposal of personal information in accordance with the party's policy for the protection of personal information.

Provincial or territorial Act

446.4 (1) When participating in public affairs by endorsing one or more of its members as candidates and supporting their election, a registered party or eligible party, as well as any person or entity acting on the party's behalf, including the party's candidates, electoral district associations, officers, agents, employees, volunteers and representatives, cannot be required to comply with an Act of a province or territory that regulates activities in relation to personal information, including the collection, use, disclosure, retention and disposal of personal information, unless the party's policy for the protection of personal information provides otherwise.

For greater certainty

(2) For greater certainty, the registered party, eligible party or person or entity acting on the party's behalf cannot be required to provide access to personal information or provide information relating to personal information under its control or to correct — or receive, adjudicate or annotate requests to correct — personal information or omissions in personal information under its control.

Policy for the protection of personal information

446.5 (1) A registered party or eligible party, as well as any person or entity acting on the party's behalf, including the party's candidates, electoral district associations, officers, agents, employees, volunteers and representatives, must comply with the party's policy for the protection of personal information.

Clarification

(2) For greater certainty, a person or entity referred to in subsection (1) that fails to comply with the policy referred to in that subsection contravenes that subsection and commits a violation referred to in section 508.1.

Required contents

446.6 The policy for the protection of personal information of a registered party or of an eligible party must be publicly available in both official languages, be written in plain language and

(a) designate a privacy officer who is responsible for overseeing the party's compliance with the policy;

(b) include the name and contact information of the privacy officer;

(c) state the types of personal information in relation to which the party carries out its activities;

(d) explain, using illustrative examples, how the party carries out its activities in relation to personal information, such as by indicating whether it does so online or through the use of cookies; and

(e) describe the training related to the protection of personal information that is offered to the party's employees and volunteers who may have access to the personal information that is under its control.

Meetings relating to protecting personal information

446.7 The Chief Electoral Officer shall hold at least one meeting each calendar year relating to the protection of personal information by registered parties and eligible parties.

48 Section 446.1 of the Act is repealed.

Coming into Force

May 31, 2000

49 The headings before section 446.1 and sections 446.1 to 446.4 of the *Canada Elections Act*, as enacted by section 47, are deemed to have come into force on May 31, 2000.

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