

*The
First-time
Homebuyers' Tax
Credit Transition
Program Grant
Regulations*

being

[Chapter E-13.1 Reg 32](#) (effective September 25, 2025).

NOTE:

This consolidation is not official. Amendments have been incorporated for convenience of reference and the original statutes and regulations should be consulted for all purposes of interpretation and application of the law. In order to preserve the integrity of the original statutes and regulations, errors that may have appeared are reproduced in this consolidation.

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CHAPTER E-13.1 REG 32

The Executive Government Administration Act

The Economic and Co-operative Development Act

Title

1 These regulations may be cited as *The First-time Homebuyers' Tax Credit Transition Program Grant Regulations*.

Definitions

2 In these regulations:

“eligible individual” means an individual who on December 31, 2024 is at least 18 years of age and who:

(a) has claimed and received the first-time homebuyers' tax credit in accordance with section 19.2 of *The Income Tax Act, 2000* for the 2024 taxation year;

(b) is considered to have acquired a qualifying home in accordance with subsection 19.2(4) of *The Income Tax Act, 2000* within the period commencing on October 1, 2024 and ending on December 31, 2024; and

(c) has received a notice of assessment for the 2024 taxation year from the Canada Revenue Agency;

“minister” means the minister responsible for the administration of *The Income Tax Act, 2000*;

“ministry” means the ministry over which the minister presides;

“program” means the First-time Homebuyers' Tax Credit Transition Program established pursuant to section 3;

“qualifying home” means a qualifying home within the meaning of subsection 118.05(1) of the *Income Tax Act* (Canada) and subsection 19.2(3) of *The Income Tax Act, 2000*;

“record” includes any document or information that is recorded or stored in any medium or by means of any device, including a computer and its hard drive or any electronic media.

3 Oct 2025 cE-13.1 Reg 32 s2.

Program established

3 The First-time Homebuyers' Tax Credit Transition Program is established to provide a grant to supplement the 2024 first-time homebuyers' tax credit described in section 19.2 of *The Income Tax Act, 2000*, to support making the purchase of a first home more affordable.

3 Oct 2025 cE-13.1 Reg 32 s3.

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Grant: eligibility for, amount of

4(1) An eligible individual is deemed to have applied to the minister pursuant to subsection (2) for the grant mentioned in section 3.

(2) If the minister is satisfied that it is consistent with the purposes of these regulations, the minister may issue a one-time grant to an eligible individual.

(3) The grant payable to an eligible individual pursuant to these regulations is to be in the amount FTHG calculated in accordance with the following formula:

$$\text{FTHG} = \frac{A}{\$10,000} \times \$525$$

where:

FTHG is the first-time homebuyers' tax credit transition program grant; and

A is the Saskatchewan first-time homebuyers' tax credit claimed on the eligible individual's 2024 income tax return.

(4) Subject to sections 5 to 7, any grant issued pursuant to these regulations is conclusively deemed to be valid for all purposes.

3 Oct 2025 cE-13.1 Reg 32 s 4.

Audit

5 Every eligible individual who receives a grant pursuant to these regulations shall provide, at the minister's request and within the period specified by the minister, any information or record that the minister may require to audit the individual's financial affairs.

3 Oct 2025 cE-13.1 Reg 32 s 5.

Overpayment

6(1) The minister may declare all or any part of a payment made to an individual pursuant to these regulations to be an overpayment if, in the opinion of the minister:

(a) the individual has knowingly made a false or misleading statement with respect to a material fact on any form or in any information or record provided to the minister pursuant to these regulations;

(b) the individual has omitted to make a statement or to provide any information or record to the minister pursuant to these regulations that results in a statement with respect to a material fact being misleading; or

(c) the individual has failed to comply with these regulations or any other law applicable to the program.

(2) If the minister declares all or any part of a payment to be an overpayment, the amount of the overpayment is deemed to be a debt due and owing to the Crown in right of Saskatchewan and may be recovered from the individual in any manner authorized pursuant to *The Financial Administration Act, 1993* or *The Revenue and Financial Services Act* or in any other manner authorized by law.

3 Oct 2025 cE-13.1 Reg 32 s 6.

Minister's powers re audits and overpayments

7 For the purposes of performing audits and collecting overpayments pursuant to these regulations, the minister may exercise any powers in accordance with *The Revenue and Financial Services Act*.

3 Oct 2025 cE-13.1 Reg 32 s 7.

Service

8(1) Any notice, decision or other document required to be given or served pursuant to these regulations may be served:

- (a) by personal service;
 - (b) by regular mail or registered mail sent to the person's last address known to the ministry; or
 - (c) by email sent to an email address provided by the person to the ministry.
- (2) If service is made by regular mail, the document is deemed to have been served on the fifth business day after the date of its mailing.
- (3) If service is made by registered mail, the document is deemed to have been served on the second day after the date of the post office receipt for the envelope containing the document.
- (4) If service is made by email, the document is deemed to have been served at the time it is sent.

3 Oct 2025 cE-13.1 Reg 32 s 8.

Immunity

9(1) No action or proceeding lies or shall be commenced against the Government of Saskatchewan, the minister, the ministry or any officer or employee of the ministry or administrator or agent of the minister, if that person is acting pursuant to the authority of these regulations, for anything in good faith done, attempted to be done or omitted to be done, by that person or by any of those persons pursuant to or in the exercise or supposed exercise of any power conferred by these regulations or in the carrying out or supposed carrying out of any duty imposed by these regulations.

(2) Every decision of the minister is final and not open to question or review in any court, and no decision of the minister shall be restrained by injunction, prohibition, mandamus, quo warranto, *certiorari* or other process or proceeding in any court or be removable by application for judicial review or otherwise in any court on any grounds.

3 Oct 2025 cE-13.1 Reg 32 s 9.

Provision of records for program

10(1) If the minister receives a request from any person for information respecting the number of payments made pursuant to the program and considers it appropriate and in the public interest to do so, the minister may, on any terms that the minister considers appropriate, provide that information to that person.

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(2) Information respecting the names of individuals who received a grant pursuant to these regulations is not to be disclosed.

(3) Section 70 of *The Revenue and Financial Services Act* applies, with any necessary modification, with respect to the information obtained pursuant to these regulations.

3 Oct 2025 cE-13.1 Reg 32 s 10.

Program duration

11(1) A grant pursuant to the program is available only with respect to an eligible individual's 2024 taxation year.

(2) No grant shall be provided with respect to a taxation year other than the 2024 taxation year.

(3) Notwithstanding any other provision of these regulations, no grant pursuant to the program is to be issued by the minister, and no individual is eligible for a grant, after March 31, 2027.

3 Oct 2025 cE-13.1 Reg 32 s 11.

Coming into force

12 These regulations come into force on the day on which they are filed with the Registrar of Regulations.

3 Oct 2025 cE-13.1 Reg 32 s 12.