DEPARTMENT OF FINANCE
TAX ADMINISTRATION DIVISION

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INFORMATION BULLETIN
HOME HEATING SUPPLEMENT PROGRAM
Guidance in Determining Principal Residence

The Home Heating Supplement Program provides a one-time payment to eligible households that directly incur costs for the purchase of furnace or stove oil to heat their principal residence in Newfoundland and Labrador.

How do I determine principal residence when applying for the Home Heating Supplement Program?
Your principal residence is the place where you have your fixed and permanent home; where you have the intention of returning to, whenever absent. A principal residence can be a house, a condominium, a mobile home, an apartment in an apartment building or an apartment in a duplex.

For the purposes of the Home Heating Supplement Program, you can have only one principal residence at any one point in time. If you maintain more than one residence and divide your time between those residences, the dwelling in which you spend more time would qualify as your principal residence.

In general, the home closest to your workplace would be considered the principal residence. If you own one property but rent a second property where you live, the rented property in this case would be the principal residence.

Cottages, vacation properties and second properties of any kind are not generally considered your principal residence.

If you operate a small business out of your principal residence, and home heating oil is the primary source of heat for your residence, the purchase of oil is eligible only if the invoice is in your name (or the name of your spouse or common law partner). An invoice in the name of a business is considered an expense of the business and is not eligible for the supplement.

Examples

1. **A married couple own a home in Bonavista but rent an apartment in St. John's to be closer to work. They heat the Bonavista property with home heating oil. Are they eligible for the supplement?** In this case, the apartment is considered the couple's principal residence and therefore they are not eligible for the supplement.

2. **A common-law couple own two properties in the province. They spend as much time as possible in their home in Gander so they can to be closer to their extended family. They also own a home in Corner Brook as they work in that city. They burn home heating oil in their home in Gander. Are they eligible for the supplement?** In this situation, the couple is not eligible for the supplement for this property.

3. **A married couple own their home in Grand Falls. They both work and rent an apartment in Alberta. They burn home heating fuel to heat their home in Newfoundland and Labrador. Are they eligible for the supplement?** The couple is not eligible for the supplement in this example as their principal residence is in Alberta. **If one spouse leaves their job in Alberta, begins work in Newfoundland and Labrador and lives in their principal residence in Newfoundland and Labrador while the other spouse remains working and renting in Alberta, does their eligibility change?** The spouse living in Newfoundland and Labrador is now eligible for the supplement for their principal residence, even though the other spouse remains in Alberta, if all other eligibility criteria are met.

4. **A common-law couple own their home in Clarenville. They purchase a property in St. John's as their two children will attend university over the next two years. The St. John's property has an oil burning furnace. Are they eligible for the supplement?** The couple is not eligible for the supplement as this is not their principal residence. Once the children are living in the house and attending university, one of the children would be eligible to apply for the supplement if all other eligibility criteria are met.

Supporting Documents
When the eligibility of a principal residence is in question, an applicant may be requested to provide additional documentation to support their application and related principal residence. Requested supporting documentation to verify principal residence may include, but is not limited to:

- utility bills for both properties including the occupant's name and address, demonstrating use to support the principal residence,
- a driver's license and/or vehicle registration with the applicant's address, or
- tax returns filed with Canada Revenue Agency outlining the applicant's address.

The address on file with the Canada Revenue Agency, as well as the address closest to the applicant's employment, will be used to support the principal residence. The supplement will not be paid where the principal residence cannot be substantiated.

Refer to the Home Heating Supplement Regulations for further information : NLR 70/22 - Home Heating Supplement Regulations under the Income Tax Act, 2000

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Home Heating Supplement Program (Stove and Furnace Oil) - Finance