

Registrar Bulletin - No. 15

Enrolment Fees

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Effective Date: January 1, 2024

What this Bulletin is About

Under the *Ontario New Home Warranties Plan Act* (the “Act”) the vendor/builder must pay the fee required by the Registrar to receive Qualification for Enrolment (QFE) Confirmation and Enrolment Confirmation for each home that will be built or sold. This Bulletin outlines how the fee required by the Registrar will be charged and collected. The process to apply for QFE Confirmation and Enrolment Confirmation is described in greater detail in Registrar Bulletins 10FH, 10CH and 10 Condo.

Enrolment Fee

The statutory fee that is payable on a per home basis (the “Enrolment Fee”) is set out in the second column of the chart shown on Schedule A.

Note that condominium units in a *residential condominium conversion project* will have an Enrolment Fee which is two times the fee noted in the second column (plus HST on that full amount).

The Enrolment Fee is calculated based upon the “sale price” for the new home (see first column of Schedule A). “Sale Price” is defined as the total value of consideration, directly or indirectly payable by an owner in the agreement of purchase and sale or construction contract, excluding any applicable taxes.

Payment of the Enrolment Fee

Payment of the Enrolment Fee is the responsibility of the applicant who submits the application for QFE and/or Enrolment Confirmation (typically the vendor).

The Enrolment Fee is due and payable to Tarion on the earlier of:

- (1) When the applicant submits the enrolment information to Tarion (typically through Builderlink);
- (2) or 30 days before starting the excavation for, or construction of, the foundation components or elements (such as footings, rafts or piles) for the home or building.

For greater certainty Enrolment Confirmation will be issued only upon completion of all enrolment conditions including payment of the Enrolment Fee.

Changes in Sale Price & Adjustments to the Enrolment Fee

The Enrolment Fee must correspond to the final sales price of the home. If the final sales price (meaning the total amount paid for the home taking in account any adjustments to the original sale price made before or at closing) in respect of a home increases between the time when the Enrolment Fee is first paid and the closing date for the sale or turnover of the home, the applicant for the QFE and/or Enrolment Confirmation must contact Tarion and adjust the Enrolment Fee payment based upon the final sale price.

Use of BuilderLink for Payment

The Enrolment Fee (plus HST) can be paid by electronic funds transfer on Tarion's BuilderLink portal.

Treatment of Enrolment Fee on Cancellation

A portion of the Enrolment Fee is refundable if the enrolments are cancelled by the Registrar. The following amounts are not refundable:

- 1) The applicable cancellation fee per enrolment (this amount, if any, will be shown on Schedule A)
- 2) Any amount of the Enrolment Fee which has been designated for the purpose of Capital Replenishment (this amount, if any, will be shown on Schedule A)

Effective Date

The fee schedule in Schedule A applies to any enrolments received by Tarion on or after January 1, 2024 and thereafter (unless and until a new Fee schedule is posted by Tarion).

Registrar

"Peter Balasubramanian"

Schedule A

Enrolment Fees for All Homes (Freehold and Condominium Units) effective January 1, 2024.

Estimated Sales Price* Range			Tarion Enrolment Fee	13% HST	Total Per Home Amount to be submitted to Tarion
Up to	-	\$300,000.00	\$585.00	\$76.05	\$661.05
\$300,000.01	-	\$350,000.00	\$655.00	\$85.15	\$740.15
\$350,000.01	-	\$400,000.00	\$725.00	\$94.25	\$819.25
\$400,000.01	-	\$450,000.00	\$815.00	\$105.95	\$920.95
\$450,000.01	-	\$500,000.00	\$890.00	\$115.70	\$1,005.70
\$500,000.01	-	\$550,000.00	\$970.00	\$126.10	\$1,096.10
\$550,000.01	-	\$600,000.00	\$1,020.00	\$132.60	\$1,152.60
\$600,000.01	-	\$650,000.00	\$1,460.00	\$189.80	\$1,649.80
\$650,000.01	-	\$700,000.00	\$1,555.00	\$202.15	\$1,757.15
\$700,000.01	-	\$750,000.00	\$1,615.00	\$209.95	\$1,824.95
\$750,000.01	-	\$800,000.00	\$1,685.00	\$219.05	\$1,904.05
\$800,000.01	-	\$850,000.00	\$1,750.00	\$227.50	\$1,977.50
\$850,000.01	-	\$900,000.00	\$1,885.00	\$245.05	\$2,130.05
\$900,000.01	-	\$950,000.00	\$1,955.00	\$254.15	\$2,209.15
\$950,000.01	-	\$1,000,000.00	\$2,020.00	\$262.60	\$2,282.60
\$1,000,000.01	-	\$1,250,000.00	\$2,190.00	\$284.70	\$2,474.70
\$1,250,000.01	-	\$1,500,000.00	\$2,260.00	\$293.80	\$2,553.80
\$1,500,000.01	-	\$1,750,000.00	\$2,440.00	\$317.20	\$2,757.20
\$1,750,000.01	-	\$2,000,000.00	\$2,815.00	\$365.95	\$3,180.95
\$2,000,000.01	-	\$2,250,000.00	\$3,190.00	\$414.70	\$3,604.70
\$2,250,000.01	-	\$2,500,000.00	\$3,565.00	\$463.45	\$4,028.45
\$2,500,000.01	-	\$3,000,000.00	\$4,125.00	\$536.25	\$4,661.25
\$3,000,000.01	-	\$3,500,000.00	\$4,875.00	\$633.75	\$5,508.75
\$3,500,000.01	-	\$4,000,000.00	\$5,625.00	\$731.25	\$6,356.25
\$4,000,000.01	-	or more	\$6,000.00	\$780.00	\$6,780.00

Important Notes:

1. The Enrolment Fee is considered a taxable supply under the Excise Tax Act: Tarion HST #: 12154 6931 RT0001
2. Amount of Enrolment Fee Designated for Capital Replenishment for 2024: \$100+HST This amount is built into the fee schedule set out above and is not an additional payment.
3. The Enrolment Fee applicable to each condominium unit in a *residential condominium conversion project* will have an Enrolment Fee which is two times the fee noted in column 2.
4. The per enrolment cancellation fee for 2024 is: \$50+HST.

* Sale Price refers to the total amount (value of consideration) payable by an owner in an agreement of purchase and sale or construction contract, including (without limitation) the value of upgrades, extras and other consideration paid for the home including appurtenances used in conjunction with the residential dwelling (e.g., garages for single homes or parking spaces and storage lockers for condominiums). For clarity, Sales Price does not include any applicable taxes.