



**HOUSE USE ONLY**

**CHAIR:**

**WITH  / WITHOUT**

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2nd SESSION, 67th GENERAL ASSEMBLY  
Province of Prince Edward Island  
4 CHARLES III, 2025

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**(Bill No. 104)**

**An Act Respecting Used Vehicle Sales**

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Matthew MacFarlane  
MLA

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PRIVATE MEMBER'S BILL

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Andrea MacRae  
Acting King's Printer  
Charlottetown, Prince Edward Island





## AN ACT RESPECTING USED VEHICLE SALES

**BILL NO. 104**

**2025**

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BE IT ENACTED by the Lieutenant Governor and the Legislative Assembly of the Province of Prince Edward Island as follows:

1. **Section 1 of the *Retail Sales Tax Act* R.S.P.E.I. 1988, Cap. R-13.03 is amended by the addition of the following after clause (s):**
  - (s.1) **“used personal vehicle”** means a passenger motor vehicle that has been
    - (i) transferred from the person who first acquired the motor vehicle from its manufacturer or importer, or an agent of its manufacturer or importer, and
    - (ii) used so as to have become what is commonly known as “second hand” within its ordinary meaning.
2. **The Act is amended by the addition of the following after section 17:**
  - 17.1 Exemption respecting used personal vehicles**

A purchaser of a used personal vehicle is exempt from payment of the tax payable under subsection 165(2) of the federal Act.
3. **Subsection 4.9(1) of the *Revenue Tax Act* R.S.P.E.I. 1988, Cap. R-14 is amended**
  - (a) **by the deletion of the period at the end of clause (c) and the substitution of a semicolon;**
  - (b) **by the addition of the following after clause (c):**
    - (d) a used personal vehicle within the meaning of the *Retail Sales Tax Act* R.S.P.E.I. 1988, Cap. R-13.03.

**EXPLANATORY NOTES**

**SECTION 1** adds a definition of “used personal vehicle” to the *Retail Sales Tax Act* .

**SECTION 2** amends the Act to provide that a purchaser of such a vehicle is exempt from paying the “provincial portion” of the HST.

**SECTION 3** amends the *Revenue Tax Act* to add used personal vehicles to the list in subsection 4.9(1) of items that are not subject to tax under section 4 of that Act.



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(Bill No. 104)

**An Act Respecting Used Vehicle Sales**

<b><i>STAGE:</i></b>	<b><i>DATE:</i></b>
<i>1st Reading:</i>	
<i>2nd Reading:</i>	
<i>To Committee:</i>	
<i>Reported:</i>	
<i>3rd Reading and Pass:</i>	
<i>Assent:</i>	

**SIGNATURES:**

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Honourable Dr. Wassim Salamoun, Lieutenant Governor

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Honourable Sidney MacEwen, Speaker

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Joseph Jeffrey, Clerk

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Matthew MacFarlane  
MLA

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