



GST/HST TRANSITIONAL REBATE APPLICATION FOR PURCHASERS OF NEW HOUSING

Use this form to claim the new GST/HST transitional rebate. You can claim the rebate if you signed a purchase and sale agreement for new housing **before May 3, 2006**; you took possession and ownership **after June 30, 2006**; and all of the other conditions are met. See page 3 for more details.

Important: You have to send a **copy** of your purchase and sale agreement and statement of adjustments. You also have to send a **copy** of Form GST190, *GST/HST New Housing Rebate Application for Houses Purchased From a Builder*, or Form GST524, *GST/HST New Residential Rental Property Rebate Application*, if you are entitled to either of these rebates. See page 3 for more information.

Many builders pay or credit the GST/HST new housing rebate directly to purchasers. If you are not sure if that rebate was paid or credited to you, check with your builder. You need this information to complete this form. **The builder cannot pay or credit the GST/HST transitional rebate to you.**

Section A – Claimant information		
Business Number (if you have one) <div style="text-align: right; margin-right: 10px;">RT</div>	Language preference <input type="checkbox"/> English <input type="checkbox"/> French	
Claimant's legal name (last name for individuals)	First name and initial(s) (for individuals)	
If the property is owned by more than one person, list the other owners. Attach a separate sheet if you need more space.		
Last name, first name, and initial(s) or legal name of other owner	Last name, first name, and initial(s) or legal name of other owner	
Claimant's mailing address (number, street, and apartment no., P.O. box no., or R.R. no.)		
City	Province/State	Postal/Zip code
Contact name (daytime)	Daytime telephone number - -	
Section B – Housing and application information		
Address of the housing for which you are claiming a rebate (number, street, and apartment no., or R.R. no.)		
City	Province	Postal code
Legal description of property: Lot, plan, concession, range, parcel, section, etc. (It appears on the deed or another land transfer document issued by your provincial land registry office). Where applicable, use strata lot for lot number.		
Lot No.:	Plan No.:	Other:
If the house is a mobile home, indicate:		
Manufacturer	Model	Serial number
Enter the date you signed the purchase and sale agreement. If this date is after May 2, 2006, you are not eligible to claim this rebate.		
		Year Month Day
Enter the date you took ownership. If you took ownership before July 1, 2006, you are not eligible to claim this rebate.		
		Year Month Day
Enter the date you took possession. If you took possession before July 1, 2006, you are not eligible to claim this rebate.		
		Year Month Day
Builder's name	Builder's Business Number <div style="text-align: right; margin-right: 10px;">RT</div>	
1) If you are entitled to claim the GST/HST new housing rebate, did your builder pay or credit it to you? This information may be found in Section D of your GST/HST new housing rebate application, on your statement of adjustments, or in your purchase and sale agreement.		
		<input type="checkbox"/> Yes <input type="checkbox"/> No
2) Is this new housing the primary place of residence for yourself or a relative?		
		<input type="checkbox"/> Yes <input type="checkbox"/> No
3) Did you purchase the new housing (building and land) from the same builder?		
		<input type="checkbox"/> Yes <input type="checkbox"/> No
4) Did you purchase the new housing and you are renting the land from the builder of the housing?		
		<input type="checkbox"/> Yes <input type="checkbox"/> No
5) Is this a residential rental property?		
		<input type="checkbox"/> Yes <input type="checkbox"/> No
6) Are you a co-operative housing corporation?		
		<input type="checkbox"/> Yes <input type="checkbox"/> No

Section C – Rebate calculation (complete either calculation 1 or calculation 2)

Calculation 1 – Purchase of new housing (building and land)

Enter on line A the purchase price **before** GST/HST was charged and before any new housing rebate was credited to you by the builder. (See your statement of adjustments for the purchase price before these amounts were included.)

\$ _____ A

Enter on line B the amount from line A: \$ _____ multiplied by 7%.

\$ _____ B

Choose the applicable scenario below. Enter the amount indicated in that scenario on line C.
Only one scenario will apply.

Note: If you are a co-operative housing corporation (co-op), scenario 1 does not apply to you. Only scenario 2, 3, or 4 will apply to a co-op.

Scenario 1 - If your builder paid or credited you with your GST/HST new housing rebate, enter that amount on line C. If not, and you are entitled to a GST/HST new housing rebate or a GST/HST new residential rental property rebate, enter the amount of that rebate on line C. In any case, do not include the Nova Scotia rebate, if applicable.

OR

Scenario 2 - If you are entitled to claim a public service bodies' (PSB) rebate (see page 3 for the definition of PSB), enter the result of the following calculation on line C:

Amount from line B: \$ _____ multiplied by your PSB rebate rate _____ %

\$ _____ C

OR

Scenario 3 - If you are a co-op that is not entitled to claim a PSB rebate, enter the result of the following calculation on line C if either of the following apply:

- you are, or can reasonably expect to be, entitled to claim a GST/HST new residential rental property rebate; or
- a purchaser of a share of the capital stock of your co-op is, or can reasonably be expected to be, entitled to claim a GST/HST new housing rebate for the purchase of the share.

Amount from line B: \$ _____ multiplied by 36%

OR

Scenario 4 - If there is no entitlement to any of the rebates in scenarios 1, 2, and 3, enter "0" on line C.

Enter on line D the amount from line B: \$ _____ minus Amount from line C: \$ _____

\$ _____ D

Total transitional rebate claimed: Amount from line D: \$ _____ divided by 7

\$ _____ E

Calculation 2 – Purchase of new housing and lease of the land from the same builder

Enter on line A the purchase price (do not include any amount that is rent for the land, for an option to buy the land, or for the GST/HST new housing rebate that the builder may have credited to you). See your agreement for these amounts and your statement of adjustments for the purchase price before the rebate was credited by the builder.

\$ _____ A

If the new housing is located in a **non-participating province**, enter the result of the following calculation on line B:

Amount from line A: \$ _____ multiplied by 0.0654

If the new housing is located in a **participating province**, enter the result of the following calculation on line B:

Amount from line A: \$ _____ multiplied by 0.0609

\$ _____ B

If your builder paid or credited you with your GST/HST new housing rebate, enter that amount on line C. If not, and you are entitled to a GST/HST new housing rebate, enter that amount on line C. In any case, do not include the Nova Scotia rebate, if applicable. If you are not entitled to the GST/HST new housing rebate, enter "0" on line C.

\$ _____ C

Amount from line B: \$ _____ minus Amount from line C: \$ _____

\$ _____ D

Total transitional rebate claimed: Amount from line D: \$ _____ divided by 7

\$ _____ E

Section D – Certification

I certify that the information given on this application is, to the best of my knowledge, true, correct, and complete in every respect. I have not previously claimed the "Total transitional rebate claimed," and I am eligible to claim the GST/HST transitional rebate for this new housing. If the property is owned by more than one person, I am the only person who will complete an application for the GST/HST transitional rebate.

_____ Signature of claimant or authorized person

_____ Date



Information

What is the GST/HST transitional rebate?

On July 1, 2006, the GST rate was reduced from 7% to 6%, and the HST rate from 15% to 14%. The GST/HST transitional rebate gives the benefit of the reduction in the tax rate to purchasers of new housing (which includes substantially renovated housing) who took possession and ownership **after** June 30, 2006, but signed the purchase and sale agreement **before** May 3, 2006. See below for the conditions for making a claim.

Can I claim the GST/HST transitional rebate?

The GST/HST transitional rebate can apply in the two following situations:

- 1) You purchased new housing (building and land together).
- 2) You purchased new housing and leased the land from the same builder.

You cannot claim the transitional rebate if you are entitled to claim an input tax credit (ITC) for the tax you paid on the new housing or if you do not meet all of the conditions, listed below, that apply to your situation.

Note

If you are also entitled to claim the GST/HST new housing rebate, the individual who signs the new housing rebate application must also sign the GST/HST transitional rebate application. The rebate will be paid to that individual.

If the GST/HST new housing rebate is not available, the transitional rebate will be issued in **one** cheque made payable to **all** of the owners of the housing. The cheque will be sent to the address of the individual who signs the application form.

1) Purchase of new housing (building and land)

You can claim the GST/HST transitional rebate if all of the following apply:

- you signed the agreement of purchase and sale **before May 3, 2006**;
- you took possession **and** ownership **after June 30, 2006**;
- you paid GST or the federal part of the HST at the rate of 7%; and
- you file this rebate application within two years after the day you take ownership of the new housing.

2) Purchase of new housing and lease of the land

You can claim the GST/HST transitional rebate if all of the following apply:

- you signed an agreement with the builder **before May 3, 2006**, to purchase the new housing and lease the land or, in the case of a multiple unit residential complex, you or another person signed an agreement with the builder **before May 3, 2006**, to purchase part of the building and that other agreement is not terminated before July 1, 2006;
- you took possession of the new housing **after June 30, 2006**;
- the builder was deemed to have paid 7% GST or 15% HST; and
- you file this rebate application within two years after the day you take possession of the new housing.

How do I complete this form?

Section A – Claimant information

Enter the names of all owners of the property. Attach a list if necessary. Make sure to enter the complete address and contact information.

Section B – Housing and application information

Enter the information requested about the new housing in Section B.

Section C – Rebate calculation

Section C has two calculations. Only **one** calculation will apply to you.

Calculation 1

Complete calculation 1 of Section C if you purchased new housing (building and land). Choose the applicable scenario in Section C, only one will apply.

If you purchased a mobile home (including a modular home) or a floating home, and you are entitled to claim the GST/HST transitional rebate, use calculation 1 **unless** it is a mobile home and you are leasing the land from the dealer. In this case, use calculation 2.

Calculation 2

Complete calculation 2 of Section C if you purchased new housing and you are leasing the land from the same builder and under the same agreement.

Section D – Certification

Sign and date the certification in Section D. Your representative can sign for you as long as you provide us with written authorization for the representative to do so.

Definitions

A **non-participating province** means any area in Canada that is not in the provinces of Nova Scotia, New Brunswick, and Newfoundland and Labrador.

A **participating province** means the province of Nova Scotia, New Brunswick, or Newfoundland and Labrador.

A **public service body** (PSB) means a non-profit organization, charity, municipality, school authority, hospital authority, public college, or university.

What documents do I have to send with this rebate application?

If you are not entitled to claim any other GST/HST rebate for your purchase of the new housing, send a copy of your purchase and sale agreement and your statement of adjustments.

If you are entitled to claim a GST/HST new housing rebate, send a copy of your purchase and sale agreement, statement of adjustments, and a **copy** of your new housing rebate application, Form GST190, *GST/HST New Housing Rebate Application for Houses Purchased From a Builder*. Your builder may have paid or credited you with your new housing rebate. If so, send a copy of the new housing rebate application that you signed and gave to the builder.

If you are entitled to claim the new residential rental property rebate, send a copy of your purchase and sale agreement, statement of adjustments, and a copy of your application for the rental rebate, Form GST524, *GST/HST New Residential Rental Property Rebate Application*. If you had to complete Form GST525, *Supplement to the New Residential Rental Property Rebate – Multiple Units*, send us a copy of that form as well.

If you are entitled to a public service bodies' rebate, send us a copy of your purchase and sale agreement and the statement of adjustments.

The processing of your claim may be delayed or your rebate denied if this form is not completed in full or if you have not attached the requested documents.

Where do I send my rebate application?

Mail your completed application with the required documents to:

Summerside Tax Centre
275 Pope Road
Summerside PE C1N 6A2

If you need help to determine if you can claim the GST/HST transitional rebate (such as conditions and deadlines), call **1-800-959-8287**.

If you have any questions about the status or processing of your claim, call **1-800-565-9353**.