
Part A – Claimant information (continued)

Contact person

Last name: _____

First name: _____

Telephone number: _____ Extension: _____

Owner information (see instructions on page 11)

Name: _____

Social insurance number (if applicable):

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Title: _____

Telephone number: _____ Extension: _____

Part B – Property information

Address of leased property for which a rebate is being claimed

Unit No. – Street No. Street name, PO Box, RR: _____

City: _____

Province/Territory: _____

Postal code:

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Year Month Day

Relevant date (see instructions on page 11):

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

If you are a purchaser/landlord of a condominium unit, enter the earlier of the date possession was transferred to you or the date ownership was transferred to you:

Year Month Day

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Part B – Property information (continued)**Legal description of property**

This description can be found on the deed issued by your provincial land registry office, or another land transfer document.

Lot number or strata number:

Plan number:

Other (concession, range, parcel, section):

If a mobile home, indicate:

Manufacturer:

Model:

Serial number:

Part C – Housing and application type information

Type of claimant (tick one box only):

- Builder and landlord
- Purchaser and landlord
- Co-operative housing corporation (co-op) and landlord
- Lessor of land only (see "Type of application" on page 4)

Purchase and sale agreement date

If you ticked "Purchaser and landlord" enter the date the purchase and sale agreement was signed by you and the vendor. If the agreement was signed on different dates, use the later date.

Year	Month	Day

Type of construction (tick one box only):

- New construction
- Substantial renovation
- Construction of an addition to a multiple unit residential complex
- Conversion to a residential complex without substantial renovation

Part C – Housing and application type information (continued)

Type of housing (tick one box only):

- Single unit
- Condominium unit
- Duplex or addition of one unit to a multiple unit residential complex
- Lease of land
- Co-op unit or multiple units (not including condominium units, duplexes or additions that contain only one unit)
- Addition of more than one unit to a multiple unit residential complex

If your claim is for a **single unit, condominium unit, duplex or addition of one unit**, fill out all of parts A, B, C, and F on this form and the applicable sections of Part D.

If your claim is for a **lease of land** only, fill out all of parts A, B, C, and F on this form and the applicable sections of Part E.

If your claim is for a **co-op unit or multiple units**, including an addition of more than one unit, fill out all of parts A, B, C, and F on this form. Then complete the calculation for a co-op unit or multiple units on Form GST525, Supplement to the New Residential Rental Property Rebate Application – Co-op and Multiple Units. **Do not fill out** parts D and E of this form.

If you are claiming your new residential rental property rebate as an adjustment on **line 111** of your GST/HST return or on **line 1301** of Schedule A of your GST/HST NETFILE return, enter the reporting period in which you claimed the adjustment.

Year Month Day Year Month Day

From

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 to

--	--	--	--	--	--

Type of application (tick one box only)

- Type 6**
- a landlord (other than a co-op) who constructed, substantially renovated or converted a property to a residential complex, or made an addition to a multiple unit residential complex and who leased the residential unit(s) and the land part of the complex or addition; or
 - a landlord (other than a co-op) who made a taxable purchase of a residential complex, and who lease the residential unit(s) and the land portion of the complex.
-
- Type 7**
- a landlord (other than a co-op) who constructed, substantially renovated or converted a property to a residential complex, or made an addition to a multiple unit residential complex and who sold the residential unit(s) and leased the land part of the complex or addition. To be eligible, the lease of the land must provide for continuous possession of at least 20 years or it must contain an option to purchase the land.
-
- Type 8**
- a co-op that constructed, substantially renovated or converted a property to a residential complex, or made an addition to a multiple unit residential complex and that leased both the residential unit and the land portion of the complex or addition; or
-
- Type 9A**
- a person who leases land for residential use (other than a site in a residential trailer park) that results in the person having made a self-supply at the time of the first lease or on a change of use of the land; or
- Type 9B**
- a person who leases a site in a residential trailer park, or a site in an addition to a residential trailer park that results in the person having made a self-supply at the time of the first lease or on a change of use of the land.

Part D – Rebate calculation for Type 6 and Type 7 (You must send us supporting documents along with this rebate claim. For more information, see Guide RC4231.)

If you paid the HST on a purchase or self-supply of housing located in Ontario, you may be entitled to claim a rebate for some of the provincial part of the HST you paid. A provincial new residential rental property rebate may be available even if a GST/HST new residential rental property rebate is not. For more information, see Form RC7524-ON, GST524 Ontario Rebate Schedule and Guide RC4231, GST/HST New Residential Rental Property Rebate.

If you are not entitled to claim a GST/HST new residential rental property rebate, but you are entitled to claim a provincial new residential rental property rebate, fill out parts A, B, C, and F of this form (**do not fill out** parts D and E). Then fill out the appropriate provincial rebate schedule and send it to us with this rebate application.

Rebate Type 6: Fill out Section 1 and Section 2 of Part D and Part F.

Rebate Type 7: Fill out Section 1 and Section 3 of Part D and Part F.

Note

If you are making a **Type 7** claim, you are not entitled to claim this rebate if the purchaser is not entitled to claim the GST/HST new housing rebate for some of the GST or federal part of the HST.

Section 1 – Rebate calculation for Type 6 and Type 7

If you paid the GST on the purchase or self-supply of the residential complex or addition, enter on line A the total amount of the GST paid.

If you paid the HST on the purchase or self-supply of the residential complex or addition, enter on line A the result of the applicable calculation below:

If you paid the HST at a rate of 13%, multiply the total amount of HST paid by 5/13.

If you paid the HST at a rate of 14% after March 31, 2013, multiply the total amount of HST paid by 5/14.

If you paid the HST at a rate of 14% under an agreement entered into before October 31, 2007, multiply the total amount of HST paid by 6/14.

If you paid the HST at a rate of 15% after June 30, 2010, multiply the total amount of HST paid by 5/15.

If you paid the HST at a rate of 15% under an agreement entered into before May 3, 2006, multiply the total amount of HST paid by 7/15.

\$ _____ **A**

Fair market value of the residential complex or addition (building and land) at the time tax became payable on the purchase or self-supply (**do not** include the GST/HST payable on the fair market value).

\$ _____ **B**

If you are claiming a rebate under Type 6 and you purchased the residential complex, enter the purchase price of the complex (**do not** include the GST/HST).

\$ _____ **C**

Part D – Rebate calculation for Type 6 and Type 7 (continued)

Tick the applicable box and multiply the amount on line A by 36% up to the applicable maximum:

If you paid the GST at a rate of 5%, or the HST at a rate of 13%, or if you paid the HST at a rate of 14% after March 31, 2013, or the HST at a rate of 15% after June 30, 2010. (maximum \$6,300)

If you paid the GST at a rate of 6% or the HST at a rate of 14% under an agreement entered into before October 31, 2007. (maximum \$7,560)

If you paid the GST at a rate of 7% or the HST at a rate of 15% under an agreement entered into before May 3, 2006. (maximum \$8,750)

If line B is \$350,000 or less, enter the amount from line D.

If line B is more than \$350,000, enter the result of the following calculation:

$$\frac{(\$450,000 - \text{line B})}{\$100,000} \times \text{line D}$$

If negative, enter "0"

\$ _____ **E**

Section 2 – Calculation for Type 6 only

GST/HST new residential rental property rebate (enter the amount from line E in Section 1). \$ _____ **F**

Provincial new residential rental property rebate amount (if you are eligible, complete the calculation on the provincial rebate schedule and enter the result on line G). \$ _____ **G**

Total rebate amount, including any provincial rebate (line F plus line G). \$ _____ **H**

Section 3 – Calculation for Type 7 only

Total amount of the sale price for the building only. \$ _____ **I**

Date purchase and sale agreement was signed by both you and the purchaser.
If the agreement was signed on different dates, use the later date.

Year Month Day
|_|_| |_|_| |_|_|

Rebate rate and maximum rebate amount

Enter the result of the following calculation on line J (up to the **maximum** that applies to you):

Amount from line I: \$ _____ × **Rebate rate from pages 11 and 12:** _____ % \$ _____ **J**

To find out the rebate rate and the maximum rebate amount that applies to you, see "Rebate rate" on page 11. If your rebate rate is 1.71%, indicate below which situation (A, B, or C), as described on page 12, applied to you: _____ (only **one** situation can apply).

Section 3 – Calculation for Type 7 only (continued)

Tick the applicable box and complete the calculation based on the rebate rate you used to fill out line J. If the result for line K is "0", you are **not** entitled to claim a GST/HST new residential rental property rebate.

Fill out line K as follows if the rebate rate that applied for filling out line J was **1.71%** and situation A applied to you:

- If line B in Section 1 is \$367,500 or less, enter the amount from line J.
- If line B in Section 1 is more than \$367,500, enter the result of the following calculation:

$$\frac{(\$472,500 - \text{line B})}{\$105,000} \times \text{line J} \quad \text{If negative, enter "0"}$$

Fill out line K as follows if the rebate rate that applied for filling out line J was **1.60%**, or **1.71%** and situation B applied to you:

- If line B in Section 1 is \$395,500 or less, enter the amount from line J.
- If line B in Section 1 is more than \$395,500, enter the result of the following calculation:

$$\frac{(\$508,500 - \text{line B})}{\$113,000} \times \text{line J} \quad \text{If negative, enter "0"}$$

Fill out line K as follows if the rebate rate that applied for filling out line J was **1.57%**, or **1.71%** and situation C applied to you:

- If line B in Section 1 is \$402,500 or less, enter the amount from line J.
- If line B in Section 1 is more than \$402,500, enter the result of the following calculation:

$$\frac{(\$517,500 - \text{line B})}{\$115,000} \times \text{line J} \quad \text{If negative, enter "0"}$$

\$	K
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Fill out line K as follows if the rebate rate that applied for filling out line J was **1.58%**:

- If line B in Section 1 is \$399,000 or less, enter the amount from line J.
- If line B in Section 1 is more than \$399,000, enter the result of the following calculation:

$$\frac{(\$513,000 - \text{line B})}{\$114,000} \times \text{line J} \quad \text{If negative, enter "0"}$$

Fill out line K as follows if the rebate rate that applied for filling out line J was **2.04%**:

- If line B in Section 1 is \$371,000 or less, enter the amount from line J.
- If line B in Section 1 is more than \$371,000, enter the result of the following calculation:

$$\frac{(\$477,000 - \text{line B})}{\$106,000} \times \text{line J} \quad \text{If negative, enter "0"}$$

Fill out line K as follows if the rebate rate that applied for filling out line J was **2.34%**:

- If line B in Section 1 is \$374,500 or less, enter the amount from line J.
- If line B in Section 1 is more than \$374,500, enter the result of the following calculation:

$$\frac{(\$481,500 - \text{line B})}{\$107,000} \times \text{line J} \quad \text{If negative, enter "0"}$$

Section 3 – Calculation for Type 7 only (continued)**GST/HST new residential rental property rebate amount** (line E minus line K)If line K is "0", you are **not** entitled to claim a GST/HST new residential rental property rebate.\$ _____ **L****Provincial new residential rental property rebate amount** (if you are eligible, complete the calculation on the provincial rebate schedule RC7524-ON, and enter the result on line M).\$ _____ **M****Total rebate amount**, including any provincial rebate (line L plus line M).\$ _____ **N****Part E – Rebate calculation for Type 9A and Type 9B** (You have to send us supporting documents.)

For more information, see Guide RC4231.)

If you paid the GST on the fair market value of the land at the time of the self-supply of the land, enter the total amount of the GST paid on line O.**If you paid the HST** on the fair market value of the land at the time of the self-supply of the land, enter the result of the applicable calculation on line O:**If you paid the HST at the rate of 13%**, multiply the total amount of HST paid by 5/13.**If you paid the HST at the rate of 14%** after March 31, 2013, multiply the total amount of HST paid by 5/14.**If you paid the HST at the rate of 15%** after June 30, 2010, multiply the total amount of HST paid by 5/15.\$ _____ **O**If you paid tax equal to the basic tax content (BTC) of the land for a change-in-use, enter the total GST and/or the **federal part** of the HST that is included in the BTC of the land on line O.Enter the fair market value of the land at the time of self-supply or change-in-use (**do not include** the GST/HST payable on the fair market value).\$ _____ **P**

Multiply line O by 36%.

\$ _____ **Q**Fill out **lines R and S only** if the lease is a site in a residential trailer park. Otherwise go to line T. Enter the total number of sites in the residential trailer park or in the addition to the residential trailer park at the time of self-supply or change-in-use._____ **R**

Divide the amount on line P by the number of sites indicated on line R.

\$ _____ **S**

General Information

Eligibility

You must meet all of the eligibility requirements and conditions for this rebate. These requirements and conditions are explained in Guide RC4231, GST/HST New Residential Rental Property Rebate.

What is a self-supply?

Generally, a builder of newly constructed or substantially renovated housing is considered to have both made a taxable sale of the housing and to have purchased that housing (made a self-supply) at the later of the time the construction or substantial renovation is substantially completed and the time possession or use of the unit is given to an individual as a place of residence. In this case, the builder has to account for the GST/HST the builder is considered to have collected on the self-supply on its GST/HST return for the reporting period during which the self-supply occurs and remit any positive amount of net tax before it can claim a new residential rental property rebate. This applies whether or not the builder is a GST/HST registrant.

In some cases, a person who supplies land by way of lease, licence, or similar arrangement for residential use, including a site in a residential trailer park or an addition to such a park, may have to account for the GST/HST on a self-supply of that land, park, or addition.

For more information on self-supply, see Guide RC4052, GST/HST Information for the Home Construction Industry, and GST/HST Memoranda 19.2.3, Residential Real Property – Deemed Supplies.

Completion instructions

For a co-operative housing corporation (co-op) unit or multiple units – Fill out parts A, B, C, and F of this form and Form GST525, Supplement to the New Residential Rental Property Rebate Application – Co-op and Multiple Units. **Do not fill out** any section of Part D or Part E of this form.

For a single unit including a residential condominium unit, a duplex and an addition containing only one unit – For Type 6, fill out parts A, B, and C, Sections 1 and 2 of Part D, and Part F of this form. For Type 7, fill out parts A, B, and C, Sections 1 and 3 of Part D, and Part F of this form. **Do not fill out** Part E.

For the lease of land – Fill out parts A, B, C, E, and F of this form. **Do not fill out** Part D.

Note

If you are entitled to claim a provincial new residential rental property rebate, fill out the provincial rebate schedule and attach it to this rebate application.

Owner Information

Complete this part if the claimant listed in Part A is not an individual. An owner is an individual with full authority for the business or organization. Owners may receive confidential information, make changes to an account, update direct deposit information, and authorize a representative to be added to their account. An owner can be an individual, a partner of a partnership, a director, an officer of a corporation or organization, a trustee, or an individual with delegated authority.

Relevant date

Other than a co-op:

- In the case of a purchase of the property from another person, enter the date tax became payable on the purchase.
- In the case of a self-supply, enter the date tax became payable on the self-supply.

If you are a purchaser/landlord of a condominium unit, enter **one** of the following dates:

- Where possession of the condominium unit is transferred after 1990 but prior to the registration as a condominium, the day that is the earlier of the day that ownership of the unit is transferred to you under the agreement for the supply and the day that is 60 days after the day the condominium complex is registered as a condominium.
- In any other case, the day that is the earlier of the day that ownership of the unit is transferred to you and the day possession of the property is transferred to you under the agreement for the supply of the unit.

For information on when tax becomes payable in either case, see guide RC4231.

For a co-op, enter the month in which you gave occupancy of the unit to an individual under an exempt lease.

Rebate rate

Use the information below to determine the rebate rate to be used and the maximum rebate amount available for calculating the amount at line J in Section 3 of Part D. The information below is also used to determine the rebate rate to be used and the maximum rebate amount available for calculating line V in Part C of Form GST525. Only one rebate rate can apply.

Use **1.57%** if the house is located in Nova Scotia, the agreement of purchase and sale was entered into on or after July 1, 2010, and possession of the house was first transferred to the purchaser on or after that date.

If your rebate rate is **1.57%**, the **maximum** you can enter on line J is **\$6,300**.

Use **1.58%** if the house is located in Prince Edward Island, possession of the house was first transferred to the purchaser on or after April 1, 2013, and you had to account for the HST at 14% on the self-supply of the house and land.

If your rebate rate is **1.58%**, the **maximum** you can enter on line J is **\$6,300**.

Use **1.60%** if the house is located in:

- New Brunswick or Newfoundland and Labrador, the purchase and sale agreement was entered into on or after July 1, 2010, and possession of the house was first transferred to the purchaser on or after that date; or
- Ontario, possession of the house was first transferred to the purchaser on or after July 1, 2010, and you had to account for the HST at 13% on the self-supply of the house and the land.

If your rebate rate is **1.60%**, the **maximum** you can enter on line J is **\$6,300**.

Use **1.71%** if one of the following situations applies to you:

- **Situation A:** You had to account for the GST at 5% on the self-supply of the house and land or, where the house is located in Nova Scotia, New Brunswick or Newfoundland and Labrador, you had to account for the HST at 13% on the self-supply of the house and land, and:
 - possession of the house was first transferred to the purchaser before July 1, 2010; or
 - the purchase and sale agreement was entered into before April 7, 2010.
- **Situation B:** The house is located in New Brunswick or Newfoundland and Labrador possession of the house was first transferred to the purchaser after June 30, 2010, and the purchase and sale agreement was entered into after April 6, 2010, and before July 1, 2010.
- **Situation C:** The house is located in Nova Scotia, possession of the house was first transferred to the purchaser after June 30, 2010, and the purchase and sale agreement was entered into after April 6, 2010, and before July 1, 2010.

If your rebate rate is **1.71%**, the **maximum** you can enter on line J is **\$6,300**.

Use **2.04%** if you had to account for GST at 6% or HST at 14% on the self-supply of the house and land, under an agreement entered into before October 31, 2007.

Exception for housing in Prince Edward Island: The rebate rate of 2.04% does not apply if possession of the house was first transferred to the purchaser on or after April 1, 2013, and you had to account for the HST at 14% on the self-supply of the house and land. In this case, use 1.58%.

If your rebate rate is **2.04%**, the **maximum** you can enter on line J is **\$7,560**.

Use **2.34%** if you had to account for GST at 7% or HST at 15% on the self-supply of the house and land, under an agreement entered into before May 3, 2006.

If your rebate rate is **2.34%**, the **maximum** you can enter on line J is **\$8,750**.

Which rate of tax do I account for on a self-supply?

Generally, you have to account for tax on a self-supply at the rate of tax that is in effect on the day of the self-supply. However, there are different rules if you had to account for tax on a self-supply under an agreement you entered into:

- before October 31, 2007, if possession of the house transferred after December 31, 2007; or
- before May 3, 2006, if possession of the house transferred after June 30, 2006.

For more information on these rules, call **1-800-959-8287**.

Where do you send this form?

If you are an **individual**, and your mailing address is located in Sudbury/Nickel Belt, Toronto Centre, Toronto East, Toronto West, Toronto North, or Barrie; **or** you are a **GST/HST registrant** located in Sudbury/Nickel Belt, Toronto Centre, Toronto East, Toronto West, Toronto North, or Barrie, and you have filed your GST/HST return electronically, send your form to:

Sudbury Tax Centre
1050 Notre Dame Avenue
Sudbury ON P3A 5C1

If you are an **individual**, and your mailing address is located anywhere in Canada other than Sudbury/Nickel Belt, Toronto Centre, Toronto East, Toronto West, Toronto North, or Barrie; **or** you are a **GST/HST registrant** located anywhere in Canada other than Sudbury/Nickel Belt, Toronto Centre, Toronto East, Toronto West, Toronto North, or Barrie, and you have filed your GST/HST return electronically, send your form to:

Prince Edward Island Tax Centre
275 Pope Road
Summerside PE C1N 6A2

Send your form to the tax centre indicated on your return if you are a **GST/HST registrant** who is eligible to file a paper GST/HST return. (In addition to your completed form and the provincial rebate schedule, you have to send your return in which you claimed a deduction.)

If you report your rebate amount on an electronically filed return, you have to mail your rebate application no later than the day you file your return.

What if you need help?

For more information, see Guide RC4231, GST/HST New Residential Rental Property Rebate, go to canada.ca/gst-hst, or call **1-800-959-5525**.

To get our forms and publications, go to canada.ca/gst-hst-pub, or call **1-800-959-5525**.