



GST/HST Transitional Rebate Application for Purchasers of New Housing

Use this form to claim a GST/HST transitional rebate. You can claim a rebate if you and a builder entered into a written purchase and sale agreement for new housing **before** October 31, 2007, **and** all of the other conditions are met. If the written purchase and sale agreement was entered into before May 3, 2006, you may be entitled to both the 2006 and 2008 transitional rebates. For more information, see pages 4 and 5.

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. For more information on documents you have to send with this form, see page 5.

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 a GST/HST transitional rebate to you.** You are not entitled to this rebate if you built your own house.

Section A – Claimant information			
Claimant's name – one name only (last name, first name and initial(s) for individuals)		Business number (if applicable)	
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 name of other owner		Last name, first name, and initial(s) or name of other owner	
Claimant's mailing address (Unit No – Street No Street name, PO Box, RR)			
City		Province/Territory/State	Postal or ZIP code
Contact person		Telephone number	Extension
			Language preference <input type="checkbox"/> English <input type="checkbox"/> French
Section B – Housing and application information			
Address of the new housing for which you are claiming a rebate (Unit No – Street No Street name, RR)			
City		Province or territory	Postal code
Legal description of property – Lot, plan, concession, range, parcel, section, etc. You will find the description on your deed, or another land transfer document available from your provincial land registry office. Where applicable, use the strata lot for the lot number.			
Lot No:	Plan No:	Other:	
If a mobile home, state:			
Manufacturer:	Model:	Serial number:	
Enter the date you and the builder entered into the written purchase and sale agreement. If this date is after October 30, 2007, you are not entitled to this rebate. If it is before October 31, 2007, you may be entitled to this rebate. For eligibility information, see page 3.			Year
			Month
			Day
Enter the date you took ownership:			Year
			Month
			Day
Enter the date you took possession:			Year
			Month
			Day
Builder's name		Builder's business number	
FOR INTERNAL USE ONLY			
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Section B – Housing and application information (continued)

- 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. Yes No
- 2) Is this new housing the primary place of residence for yourself or your relative? Yes No
- 3) Did you purchase the new housing (building and land) from the same builder? Yes No
- 4) Did you purchase the new housing (building only) and lease the land from the builder of the housing? Yes No
- 5) Is this a residential rental property? Yes No
- 6) Are you a co-operative housing corporation? Yes No

Section C – Certification

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

Signature of claimant or authorized person

Year Month Day

Section D – Purchase of new housing (building and land)

(If you purchased new housing and are leasing the land, do not complete this section. Go to section E.)

Enter on line A the purchase price **before** the 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
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Tick and complete the applicable **one** of the two following calculations, and enter the result on line B:

- If you and the builder entered into the purchase and sale agreement after May 2, 2006, and before October 31, 2007, and both ownership **and** possession transferred after December 31, 2007, do the following calculation:

Amount from line A: \$ _____ multiplied by 6%

OR

- If you and the builder entered into the purchase and sale agreement before May 3, 2006, and both ownership **and** possession transferred after June 30, 2006, do the following calculation:

Amount from line A: \$ _____ multiplied by 7%

	B
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Tick 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 any provincial rebate, if applicable.

OR

- Scenario 2** – If you are entitled to claim a public service bodies' (PSB) rebate (defined on page 5), enter the result of the following calculation on line C:

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

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
- an individual who is the 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.

	C
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Section D – Purchase of new housing (building and land) – continued

(If you purchased new housing and are leasing the land, do not complete this section. Go to section E.)

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

D

Tick and complete calculation 1, 2, or 3, whichever applies, and enter the result on line E. This is the total amount of the transitional rebate you are claiming.

 Calculation 1 (for the 2008 transitional rebate)Complete this calculation if you and the builder entered into the purchase and sale agreement after May 2, 2006, and before October 31, 2007, both ownership **and** possession transferred after December 31, 2007, and you paid tax at the rate of 6% or 14%.

Amount from line D: \$ _____ divided by 6

OR

 Calculation 2 (for the 2006 transitional rebate)

Complete this calculation if you and the builder entered into the purchase and sale agreement before May 3, 2006, you paid tax at the rate of 7% or 15%, and a, b, or c applies:

- a) both ownership **and** possession transferred after June 30, 2006, and before January 1, 2008;
 b) ownership transferred after June 30, 2006, and before January 1, 2008, and possession transferred after December 31, 2007; **or**
 c) possession transferred after June 30, 2006, and before January 1, 2008, and ownership transferred after December 31, 2007.

Amount from line D: \$ _____ divided by 7

OR

 Calculation 3 (for both the 2006 and 2008 transitional rebates)Complete this calculation if you and the builder entered into the purchase and sale agreement before May 3, 2006, both ownership **and** possession transferred after December 31, 2007, and you paid tax at the rate of 7% or 15%.

Amount from line D: \$ _____ divided by 3.5

E

Section E – 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

Tick and complete the applicable **one** of the four following calculations and enter the result on line B.

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- If the new housing is located in Ontario, Prince Edward Island, or a
- non-participating**
- province, you and the builder entered into the agreement after May 2, 2006, and before October 31, 2007, and you took possession of the new housing after December 31, 2007, do the following calculation:

Amount from line A: \$ _____ multiplied by 0.0566

OR

-
- If the new housing is located in Ontario, Prince Edward Island, or a
- non-participating**
- province, you and the builder entered into the agreement before May 3, 2006, and you took possession of the new housing after June 30, 2006, do the following calculation:

Amount from line A: \$ _____ multiplied by 0.0654

OR

-
- If the new housing is located in a
- participating**
- province (other than Ontario or Prince Edward Island), you and the builder entered into the agreement after May 2, 2006, and before October 31, 2007, and you took possession of the new housing after December 31, 2007, do the following calculation:

Amount from line A: \$ _____ multiplied by 0.0526

OR

-
- If the new housing is located in a
- participating**
- province (other than Ontario or Prince Edward Island), you and the builder entered into the agreement before May 3, 2006, and you took possession of the new housing after June 30, 2006, do the following calculation:

Amount from line A: \$ _____ multiplied by 0.0609

B

Situation 2: Purchase of new housing and lease of the land from the same builder

You can claim a GST/HST transitional rebate if C or D, below, applies:

- C)** You and the builder entered into the written agreement after May 2, 2006, and before October 31, 2007, to purchase the new housing and lease the land or, in the case of a multiple unit residential complex, you or another person entered into an agreement with the builder after May 2, 2006, and before October 31, 2007, to purchase part of the building and that agreement was not terminated before January 1, 2008, and **all** of the following apply:
- you took possession of the new housing after December 31, 2007;
 - the builder was deemed to have paid 6% GST or 14% HST; and
 - you file this rebate application within two years after the day you take possession of the new housing.
- D)** You and the builder entered into the written agreement 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 entered into an agreement with the builder before May 3, 2006, to purchase part of the building where that agreement was not terminated before July 1, 2006, and **all** of the following apply:
- 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 your identification information in Section A. Also, enter the names of all co-owners. 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 – Certification

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

Section D – Purchase of new housing (building and land)

Complete Section D if you purchased new housing (building and land). If you purchased a mobile home (including a modular home) or a floating home and you are entitled to claim a GST/HST transitional rebate, complete Section D **unless** it is a mobile home and you are leasing the land (other than a site in a residential trailer park) from the dealer under the same agreement to purchase the mobile home. In this case, complete Section E.

Section E – Purchase of new housing and lease of the land from the same builder

Complete Section E if you purchased new housing and you are leasing the land from the same builder and under the same agreement.

If you purchased a mobile home (including a modular home) and you are entitled to a GST/HST transitional rebate, complete Section E only if you are leasing the land (other than a site in a residential trailer park) from the dealer under the same agreement to purchase the mobile home. In any other case, complete Section D.

Definitions

Non-participating province – means any area in Canada that is not a participating province.

Participating province – means a province that has harmonized its provincial sales tax with the GST to implement the HST. Participating provinces include New Brunswick, Newfoundland and Labrador, Nova Scotia, Ontario, and Prince Edward Island, but do not include the Nova Scotia offshore area or the Newfoundland offshore area except to the extent that offshore activities, as defined in subsection 123(1) of the Excise Tax Act, are carried on in that area.

Note

Before April 1, 2013, Prince Edward Island was a non-participating province.

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 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 Form GST190 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 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 claim 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:

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

Note for residents of Quebec

If you are a resident of Quebec, visit the Revenu Québec website at gouv.qc.ca, or call **1-800-567-4692** to find out how to claim a transitional rebate and where to send your rebate application.

For more information

For more information, go to canada.ca/gst-hst, or call **1-800-959-8287**.

If you have any questions about the status or processing of your claim, call **1-800-959-5525**.

To get our forms and publications, go to canada.ca/gst-hst-pub.