

## GST/HST NEW RESIDENTIAL RENTAL PROPERTY REBATE APPLICATION

Use this form if you purchased or built a new residential rental property, substantially renovated a residential rental property, made an addition to a multiple unit residential complex, converted a commercial property into a residential rental property, or leased land for residential purposes.  
You have to send appropriate documents with your application (we accept photocopies). See Guide RC4231, *GST/HST New Residential Rental Property Rebate*, for details. **We may verify any claim.**

<b>Section A – Claimant information</b> (Each claimant has to file a separate rebate application based on his or her percentage of ownership or leasehold interest)			
Business Number (if you have one)  _____ <b>RT</b> _____		Claimant's percentage of ownership or leasehold interest ▶ _____ %	
Claimant's legal name (last name for individuals)		Language preference <input type="checkbox"/> English <input type="checkbox"/> French	
Claimant's mailing address (number, street, and apartment No., P.O. box No., or R.R. No.)		City	Province
Contact name (daytime)		Postal code	
		Daytime telephone number - -	
<b>Section B – Property information</b>			
Address of leased property (for which a rebate is being claimed) (number, street, and apartment No., or R.R. No.)			
City		Province	Postal code
Date tax becomes payable on purchase or self-assessment or date the co-operative housing corporation leases the first unit of the complex: _____ Year _____ Month _____ Day _____			
If a mobile home, indicate: Manufacturer _____ Model _____ Serial number _____			
Legal description of property: Lot, plan, concession, range, parcel, section, etc. (It appears on the deed issued by your provincial land registry office, or another land transfer document.) Where applicable, use strata lot for lot number.			
Lot No.: _____		Plan No.: _____	Other: _____
<b>Section C – Housing and application type information</b>			
<b>i. Type of claimant (tick one box only)</b>			
<input type="checkbox"/> Builder and landlord		<input type="checkbox"/> Co-operative housing corporation and landlord	
<input type="checkbox"/> Purchaser and landlord		<input type="checkbox"/> Lessor of land only (go to "Type of application" below)	
<b>ii. Type of construction (tick one box only)</b>			
<input type="checkbox"/> New construction		<input type="checkbox"/> Construction or substantial renovation of an addition to a multiple unit residential complex	
<input type="checkbox"/> Substantial renovation		<input type="checkbox"/> Conversion to a residential complex without substantial renovation	
<b>iii. Type of housing (tick one box only)</b>			
<input type="checkbox"/> Single unit (including a condominium unit or a duplex) If you have checked single unit, complete the rebate calculation on this form.		<input type="checkbox"/> Multiple units (excluding condominium units and a duplex) If your claim is for multiple units, complete all of Sections C and D on this form. Then continue by completing the rebate calculation for multiple units on <b>Form GST525</b> . (Do not complete Sections E and F of Form GST524.)	
<b>iv. Type of application (tick one box only)</b>			
<input type="checkbox"/> <b>Type 6</b>		<ul style="list-style-type: none"> <li>A builder/landlord (other than a co-operative housing corporation) who constructed, substantially renovated, converted, or made an addition to a residential complex and who leased both the residential unit(s) and the land portion of the complex; or</li> <li>A purchaser/landlord (other than a co-operative housing corporation) who is not the builder, who purchased a taxable residential complex, and who leased both the residential unit(s) and the land portion of the complex.</li> </ul>	
<input type="checkbox"/> <b>Type 7</b>		<ul style="list-style-type: none"> <li>A builder/landlord (other than a co-operative housing corporation) who constructed, substantially renovated, converted, or made an addition to a residential complex and who sold the residential unit(s) and leased the land portion of the complex. 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.</li> </ul>	
<input type="checkbox"/> <b>Type 8</b>		<ul style="list-style-type: none"> <li>A co-operative housing corporation that constructed, substantially renovated, converted, or made an addition to a residential complex and that leased both the residential unit(s) and the land portion of the complex; or</li> <li>A co-operative housing corporation that is not the builder, that purchased a taxable residential complex, and leased both the residential unit(s) and the land portion of the complex.</li> </ul>	
<input type="checkbox"/> <b>Type 9</b>		<ul style="list-style-type: none"> <li>A person who leases land for residential use (other than a site in a residential trailer park) that results in the person having to self-assess the tax at the time of the first lease or on a change of use of the land; or</li> <li>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 to self-assess the tax at the time of the first lease or on a change of use of the land.</li> </ul>	

**Section C – Housing and application type information (continued from page 1)**

Did you claim the amount of the rebate as an adjustment on line 111 (rebates) of your GST/HST return? ..... ☐ Yes ☐ No

If you answered Yes, enter the period in which you claimed the adjustment and attach this form to your GST/HST return. Mail them to the address shown on your GST/HST return.

From:

Year	Month	Day

To:

Year	Month	Day

**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 "Claimant's portion" of the total rebate amount for any units included in this claim, and I am eligible to claim the GST/HST new residential rental property rebate.

\_\_\_\_\_  
Signature of claimant or authorized person

\_\_\_\_\_  
Date

If you did not claim an adjustment on your GST/HST return, mail your completed form to: **Summerside Tax Centre**  
**275 Pope Road**  
**Summerside PE C1N 6A2**

**FOR CRA USE ONLY**

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**Which calculation should I complete?**

**For multiple units** – If your rebate claim is for multiple units, continue by completing Form GST525, *Supplement to the New Residential Rental Property Rebate Application – Multiple Units*. Do not complete any part of Section E or Section F of this form.

**For a single unit** – If your rebate claim is for a single unit, continue by completing the applicable parts of Section E, as follows:

- **Type 6** (lease of building and land), complete only Part I and Part II.
- **Type 7** (sale of building and lease of land), complete **only** lines A to D in Part I, then complete Part III.
- **Type 8** (co-operative housing corporation that sold a share of capital stock of the corporation), complete only Part I and Part IV.

**For the lease of land** – If you are claiming a rebate under **Type 9** for the lease of land, complete Section F on page 4. Do not complete any part of Section E.

For information on the rebate types and instructions on completing your rebate application, see Guide RC4231, *GST/HST New Residential Rental Property Rebate*.

**Note**

Generally, you have to self-assess GST/HST on the fair market value of the complex when you first give possession of the complex, a unit in the complex, or a site in a residential trailer park. This applies whether you are registered for GST/HST or not. You have to self-assess before you can claim your rental property rebate. See GST/HST Memoranda 19.2.3, *Residential Real Property – Deemed Supplies*, for more information.

**Section E – Rebate calculation (You have to send supporting documents. See the guide for details)**

**Part I – For a type 6 rebate:** complete all of Part I, then go to Part II on page 3.

**For a type 7 rebate:** complete **only** lines A through D in Part I, then go to Part III on page 3.

**For a type 8 rebate:** complete all of Part I, then go to Part IV on page 4.

Total HST paid on the purchase or self-assessment of the residential complex	\$ _____	<b>A</b>
<b>If 13% HST was paid:</b> Amount from line A: \$ _____ × 5/13		
<b>If 14% HST was paid:</b> Amount from line A: \$ _____ × 6/14		
<b>If 15% HST was paid:</b> Amount from line A: \$ _____ × 7/15	\$ _____	<b>B</b>
Total GST paid on the purchase or self-assessment of the residential complex	\$ _____	<b>C</b>
Fair market value of the complex (building and land) at the time of purchase or self-assessment (do not include GST/HST payable on the fair market value)	\$ _____	<b>D</b>
<b>Important:</b> For a <b>type 7</b> rebate, go to Part III on page 3 after completing line D. Do not complete the remaining lines in Part I.		
If you are a purchaser/landlord, the purchase price of the complex (do not include GST/HST)	\$ _____	<b>E</b>
<b>If 5% GST or 13% HST was paid:</b> Amount from line B or line C: \$ _____ × 36% ( <b>maximum \$6,300</b> )		
<b>If 6% GST or 14% HST was paid:</b> Amount from line B or line C: \$ _____ × 36% ( <b>maximum \$7,560</b> )	\$ _____	<b>F</b>
<b>If 7% GST or 15% HST was paid:</b> Amount from line B or line C: \$ _____ × 36% ( <b>maximum \$8,750</b> )		
If D is \$350,000 or less, enter the amount from line F on line G <b>or</b> if D is more than \$350,000, enter the result of the following calculation: ( \$450,000 - D: \$ _____ ) × F: \$ _____ \$100,000	If negative, enter "0" \$ _____	<b>G</b>

Continue your calculation by using the numbers you entered in Part I, above, to complete Part II, III, **or** IV of Section E, depending on the rebate type you are claiming (type 6, type 7, or type 8).

**Section E – Rebate calculation (continued from page 2)****Part II : Type 6 – Lease of building and land** (Send supporting documents. See the guide for details).

Complete this part after you have completed lines A to G in Part I (on page 2).

Total rebate amount (from line G on page 2) \$ \_\_\_\_\_ **H**Amount from line H : \_\_\_\_\_ × \_\_\_\_\_ % of ownership or leasehold interest **Claimant's portion** \$ \_\_\_\_\_ **I****Part III: Type 7 – Sale of building and lease of land** (Send supporting documents. See the guide for details.)

Complete this part after you have completed lines A to D in Part I (on page 2).

**If you paid 5% GST or 13% HST:** Amount from line B or line C: \$ \_\_\_\_\_ × 36% (**maximum \$6,300**)**If you paid 6% GST or 14% HST:** Amount from line B or line C: \$ \_\_\_\_\_ × 36% (**maximum \$7,560**) \$ \_\_\_\_\_ **E****If you paid 7% GST or 15% HST:** Amount from line B or line C: \$ \_\_\_\_\_ × 36% (**maximum \$8,750**)If the amount on line D (from page 2) is \$350,000 or less, enter the amount from line E on line F **or** if D is more than \$350,000, enter the result of the following calculation:
$$\frac{(\$450,000 - D: \$ \quad) \times E: \$ \quad}{\$100,000}$$
\$ \_\_\_\_\_ **F**

**If negative, enter "0"**

**Note:** Complete lines G to I **only** if the purchaser of the complex is entitled to claim the GST/HST new housing rebate. If not, enter "0" on line I.Total amount of the sale price for the structure (building only) \$ \_\_\_\_\_ **G**Complete calculation 1, 2, **or** 3, whichever applies, and enter the result on line H.**Calculation 1:** Complete this calculation if you gave possession of the complex to the purchaser/lessee after December 31, 2007, under an agreement you and the purchaser/lessee entered into after October 30, 2007, and you self-assessed the tax at the rate of 5% or 13%.Amount from line G: \$ \_\_\_\_\_ × 1.71% (**maximum \$6,300**) \$ \_\_\_\_\_ **H****Calculation 2:** Complete this calculation if you gave possession of the complex to the purchaser/lessee after June 30, 2006, under an agreement you and the purchaser/lessee entered into after May 2, 2006, and before October 31, 2007, and you self-assessed the tax at the rate of 6% or 14%.Amount from line G: \$ \_\_\_\_\_ × 2.04% (**maximum \$7,560**)**Calculation 3:** In any other situation, complete the following calculation for line H:Amount from line G: \$ \_\_\_\_\_ × 2.34% (**maximum \$8,750**)Use whichever **one** of the following calculations that applies to complete line I:If **calculation 1** applied for completing line H, complete line I as follows:

- If line D (from page 2) is \$367,500 or less, enter the amount from line H on line I.
- If line D is \$472,500 or more, enter "0" on line I.
- If line D is more than \$367,500 but less than \$472,500, do the following calculation for line I:

$$\frac{(\$472,500 - D: \$ \quad) \times H: \$ \quad}{\$105,000}$$
**If negative, enter "0"**
If **calculation 2** applied for completing line H, complete line I as follows:

- If line D (from page 2) is \$371,000 or less, enter the amount from line H on line I.
- If line D is \$477,000 or more, enter "0" on line I.
- If line D is more than \$371,000, but less than \$477,000, do the following calculation for line I:

$$\frac{(\$477,000 - D: \$ \quad) \times H: \$ \quad}{\$106,000}$$
**If negative, enter "0"**
If **calculation 3** applied for completing line H, complete line I as follows:

- If line D (from page 2) is \$374,500 or less, enter the amount from line H on line I.
- If line D is \$481,500 or more, enter "0" on line I.
- If line D is more than \$374,500 but less than \$481,500, do the following calculation for line I:

$$\frac{(\$481,500 - D: \$ \quad) \times H: \$ \quad}{\$107,000}$$
**If negative, enter "0"**
Amount from line F: \$ \_\_\_\_\_ - Amount from line I: \$ \_\_\_\_\_ \$ \_\_\_\_\_ **J**  
**If negative, enter "0"**Total rebate amount (from line J) \$ \_\_\_\_\_ **K**Amount from line K: \$ \_\_\_\_\_ × \_\_\_\_\_ % of ownership or leasehold interest **Claimant's portion** \$ \_\_\_\_\_ **L**

<b>Part IV: Type 8 – Co-operative housing corporation</b> (Send supporting documents. See the guide for details.)			
Complete this part after you have completed lines A to G in Part I (on page 2).			
Complete lines H to J <b>only</b> if the purchaser of the share of capital stock can claim the GST/HST new housing rebate. If not, enter "0" on line J.			
Total amount of the sale price for the share of the capital stock	\$		<b>H</b>
<b>If the co-op paid 5% GST or 13% HST:</b> Amount from line H: \$	× 1.71% (maximum \$6,300)		
<b>If the co-op paid 6% GST or 14% HST:</b> Amount from line H: \$	× 2.04% (maximum \$7,560)	\$	<b>I</b>
<b>If the co-op paid 7% GST or 15% HST:</b> Amount from line H: \$	× 2.34% (maximum \$8,750)		
<b>If the co-op paid 5% GST or 13% HST</b> , complete line J as follows: • If line H is \$367,500 or less, enter the amount from line I on line J. • If line H is \$472,500 or more, enter "0" on line J. • If line H is more than \$367,500, but less than \$472,500, do the following calculation for line J: <div style="display: flex; justify-content: space-between; align-items: flex-end; margin-top: 10px;"> <div> <math display="block">\frac{(\\$472,500 - \text{H: } \\$)}{\\$105,000}</math> </div> <div>× I: \$</div> <div style="text-align: right;"> <b>If negative, enter "0"</b> </div> </div>			
<b>If the co-op paid 6% GST or 14% HST</b> , complete line J as follows: • If line H is \$371,000 or less, enter the amount from line I on line J. • If line H is \$477,000 or more, enter "0" on line J. • If line H is more than \$371,000, but less than \$477,000, do the following calculation for line J: <div style="display: flex; justify-content: space-between; align-items: flex-end; margin-top: 10px;"> <div> <math display="block">\frac{(\\$477,000 - \text{H: } \\$)}{\\$106,000}</math> </div> <div>× I: \$</div> <div style="text-align: right;"> <b>If negative, enter "0"</b> </div> </div>			
<b>If the co-op paid 7% GST or 15% HST</b> , complete line J as follows: • If line H is \$374,500 or less, enter the amount from line I on line J. • If line H is \$481,500 or more, enter "0" on line J. • If line H is more than \$374,500, but less than \$481,500, do the following calculation for line J: <div style="display: flex; justify-content: space-between; align-items: flex-end; margin-top: 10px;"> <div> <math display="block">\frac{(\\$481,500 - \text{H: } \\$)}{\\$107,000}</math> </div> <div>× I: \$</div> <div style="text-align: right;"> <b>If negative, enter "0"</b> </div> </div>			
Amount from line G (from page 2): \$	- Amount from line J: \$	<b>If negative, enter "0"</b>	<b>K</b>
<b>Total rebate amount</b> (from line K)		\$	<b>L</b>
Amount from line L: \$	×	% of ownership or leasehold interest	<b>Claimant's portion</b>
		\$	<b>M</b>
<b>Section F – Rebate calculation for type 9 – Lease of land</b> (You have to send supporting documents. See the guide for details.)			
<b>Complete lines A to E, then complete the calculation for rebate type 9A or type 9B, below, whichever applies to you.</b>			
Total HST paid on the fair market value or the basic tax content of the land at the time of self-assessment.	\$		<b>A</b>
<b>If you paid HST at 13%:</b> Amount from line A: \$	× 5/13		
<b>If you paid HST at 14%:</b> Amount from line A: \$	× 6/14	\$	<b>B</b>
<b>If you paid HST at 15%:</b> Amount from line A: \$	× 7/15		
Total GST paid on the fair market value or the basic tax content of the land at the time of self-assessment.	\$		<b>C</b>
Fair market value of the land at the time of self-assessment (do not include GST/HST payable on the fair market value)	\$		<b>D</b>
Amount from line B or C: \$	× 36%	\$	<b>E</b>
<b>Type 9A – Lease of land (other than a site in a residential trailer park)</b>			
If D is \$87,500 or less, enter the amount from line E on line F <b>or</b> if D is more than \$87,500, enter the result of the following calculation:			
$\frac{(\$112,500 - \text{D: } \$)}{\$25,000}$	× E: \$	<b>If negative, enter "0"</b>	<b>F</b>
<b>Total rebate amount</b> (from line F)		\$	<b>G</b>
Amount from line G: \$	×	% of ownership or leasehold interest	<b>Claimant's portion</b>
		\$	<b>H</b>
<b>Type 9B – Lease of land in a residential trailer park</b>			
Total number of sites in the residential trailer park or in the addition to the residential trailer park at the time of self-assessment	\$		<b>F</b>
Amount from line D: \$	÷ Amount from line F: \$	\$	<b>G</b>
If G is \$87,500 or less, enter the amount from line E on line H <b>or</b> if G is more than \$87,500, enter the result of the following calculation:			
$\frac{(\$112,500 - \text{G: } \$)}{\$25,000}$	× E: \$	<b>If negative, enter "0"</b>	<b>H</b>
<b>Total rebate amount</b> (from line H)		\$	<b>I</b>
Amount from line I: \$	×	% of ownership or leasehold interest	<b>Claimant's portion</b>
		\$	<b>J</b>