

Section C – 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 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

Date

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** 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**

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%

_____ **B**

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%

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 (for the definition of PSB, see page 4), 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** the amount from line C: \$ _____

_____ **D**

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

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

If the new housing is located in 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 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, 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, 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

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

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

_____ D

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 agreement after May 2, 2006, and before October 31, 2007, (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, and that agreement was not terminated before January 1, 2008), and you took possession of the new housing after December 31, 2007.

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 agreement before May 3, 2006, (in the case of a multiple unit residential complex, you or another person entered into an agreement with the builder before May 3, 2006, and that agreement was not terminated before July 1, 2006), and you took possession of the new housing after June 30, 2006, and before January 1, 2008.

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 agreement before May 3, 2006, (in the case of a multiple unit residential complex, you or another person entered into an agreement with the builder before May 3, 2006, and that agreement was not terminated before July 1, 2006), and you took possession of the new housing after December 31, 2007.

Amount from line D: \$ _____ divided by 3.5

_____ E

Information

What is a GST/HST transitional rebate?

Effective January 1, 2008, the GST rate was reduced from 6% to 5%, and the HST rate from 14% to 13%. On July 1, 2006, the GST rate was reduced from 7% to 6%, and the HST rate from 15% to 14%. A GST/HST transitional rebate gives the benefit of the reduction in the tax rates to purchasers of new housing (which includes substantially renovated housing) under certain conditions. See the following information for the conditions for making a claim.

Can I claim a GST/HST transitional rebate?

You can claim a GST/HST transitional rebate if all the conditions listed on page 4 are met, and one of the following situations apply:

Situation 1: You purchased new housing (building and land together).

Situation 2: You purchased new housing and leased the land from the same builder.

You cannot claim a 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 on page 4, 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, a 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.

Situation 1: Purchase of new housing (building and land)

You can claim a GST/HST transitional rebate if A or B, below, applies:

- A)** You and the builder entered into the written agreement of purchase and sale after May 2, 2006, and before October 31, 2007, and all of the following apply:
- you took ownership **and** possession after December 31, 2007;
 - you paid GST or the federal part of the HST at the rate of 6%;
 - you are not entitled to claim an ITC for that tax; and
 - you file this rebate application within two years after the day you take ownership of the new housing.
- B)** You and the builder entered into the written agreement of purchase and sale before May 3, 2006, and all of the following apply:
- you took ownership **and** possession after June 30, 2006;
 - you paid GST or the federal part of the HST at the rate of 7%;
 - you are not entitled to claim an ITC for that tax; and
 - you file this rebate application within two years after the day you take ownership of the new housing.

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 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 claim 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

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 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:

**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**.

Note for residents of Quebec

If you are a resident of Quebec, visit the Revenu Québec Web site at www.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.