

New Residential Rental Property GST Rebate Application

This form is to be completed by any person (hereinafter the "claimant") that is claiming a GST rebate for a new residential rental property. Revenu Québec expects that one or more residential units will be leased for a period of at least 12 months to be occupied as the primary place of residence.

If the application concerns a unit in a cooperative housing corporation or a multiple-unit residential complex (more than two units), do not complete Part 4 of this form. You must, however, complete form FP-525-V, *New Residential Rental Property GST Rebate Application Supplement – Multiple Units*, and enclose it with this form.

If the application concerns a residential complex located in a province other than Québec, do not complete this form. Instead, complete the Canada Revenue Agency (CRA) form GST524, *GST/HST New Residential Rental Property Rebate Application*. Depending on the claimant's situation, you may also be required to complete form GST525, *Supplement to the New Residential Rental Property Rebate Application – Multiple Units*, and, if applicable, form RC7524-ON, *GST524 Ontario Rebate Schedule*, for a rebate of the provincial component of the HST.

Note that Québec residents must file the documents with Revenu Québec.

Read the information on pages 5 to 9 before completing this form.

GST/HST account number

Social insurance number,
if applicable

1 Information about the claimant

If the new residential rental property is owned by more than one person, you must enter the name of one of the owners as the claimant and the name(s) of the other owner(s) in the appropriate box (attach a separate sheet if space is insufficient).

Claimant's full name (or name of entity)			
Address	City	Province	Postal code
Contact person, if applicable	Area code	Telephone	Language of communication <input type="checkbox"/> French <input type="checkbox"/> English

Other owner(s)

Individual's full name (or name of entity)	Individual's full name (or name of entity)
Individual's full name (or name of entity)	Individual's full name (or name of entity)

2 Information about the rental property

Address of property	City	Province	Postal code
Relevant date (see the information on page 5)			
If the claimant is the purchaser/landlord of a condominium unit, enter either the date possession was transferred to the claimant or the date ownership was transferred to the claimant, whichever is earlier.			
Make, model and serial number of the mobile home, if applicable			
Legal description of the property (lot or strata lot (if applicable), plan, concession, range, parcel, section, etc.) as it appears on the deed issued by the Bureau de la publicité des droits or another legal transfer document.			
Lot number	Plan number	Other (registration number)	



3 Information about the type of claimant, construction, property and application

Check one box only for each type shown.

<p>Type of claimant</p> <p><input type="checkbox"/> Builder/landlord</p> <p><input type="checkbox"/> Purchaser/landlord (enter the date of the purchase agreement below)</p> <p><input type="checkbox"/> Cooperative housing corporation/landlord</p> <p><input type="checkbox"/> Lessor of land only</p> <p>Purchase agreement date If you checked "Purchaser/landlord," enter the date the purchase agreement was signed by the claimant and the vendor. If the parties signed on different dates, use the later date.</p>
<p>Type of construction</p> <p><input type="checkbox"/> New construction</p> <p><input type="checkbox"/> Substantial renovation</p> <p><input type="checkbox"/> Construction of an addition to a multiple-unit residential complex</p> <p><input type="checkbox"/> Conversion of a commercial complex to a residential complex without substantial renovation</p>
<p>Type of property</p> <p><input type="checkbox"/> Single-unit residential complex</p> <p><input type="checkbox"/> Unit held in co-ownership (condominium unit)</p> <p><input type="checkbox"/> Duplex or multiple-unit residential complex to which a single unit has been added</p> <p><input type="checkbox"/> Cooperative housing corporation complex or multiple-unit residential complex (excluding condominium units, duplexes and additions that contain only one unit). Complete form FP-525-V.</p> <p><input type="checkbox"/> Multiple-unit residential complex to which more than one unit has been added. Complete form FP-525-V.</p>
<p>Type of application</p> <p><input type="checkbox"/> Type 6 – Lease of building and land</p> <p><input type="checkbox"/> Type 7 – Sale of building and lease of land</p> <p><input type="checkbox"/> Type 8 – Lease of cooperative housing corporation units</p> <p><input type="checkbox"/> Type 9A – Lease of land (other than a site in a residential trailer park)</p> <p><input type="checkbox"/> Type 9B – Lease of site in a residential trailer park</p>

4 Rebate claimed

See the instructions on page 8.

4.1 Type 6 – Lease of building and land

GST paid at the time of purchase or self-supply on the residential complex or addition _____

Fair market value (FMV) of the residential complex or addition at the time of purchase or self-supply (excluding taxes) _____

Total purchase price of the residential complex (excluding taxes), if applicable _____

Multiply line 1 by 36% (maximum \$6,300). _____

1	A	
2	B	
3	C	
4		

If the FMV is \$350,000 or less, enter the amount from line 4.

If the FMV is more than \$350,000, do the calculation below. If the result is negative, enter 0.

$$\frac{(\$450,000 - \$ \boxed{})}{\$100,000} \times \$ \boxed{} \blacktriangleright$$

Rebate claimed

5	F/H	
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4.2 Type 7 – Sale of building and lease of land

GST paid by the builder on the self-supply of the residential complex or addition

11	A
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Fair market value (FMV) of the residential complex or addition (including land) at the time of self-supply (excluding taxes)

12	B
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Multiply line 11 by 36% (maximum \$6,300).

13	
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If the FMV is \$350,000 or less, enter the amount from line 13.

If the FMV is more than \$350,000, do the calculation below. If the result is negative, enter 0.

$$\frac{\text{Amount from line 12} - \$450,000}{\$100,000} \times \text{Amount from line 13}$$

14	
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Complete lines 15 through 17 to determine the amount of the GST new housing rebate that the purchaser is entitled to claim. If the purchaser is not entitled to the rebate, the claimant cannot file a Type 7 application.

Sale price of the structure (building only)

15	I
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Multiply line 15 by 1.71% (maximum \$6,300).

16	
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If the FMV is \$367,500 or less, enter the amount from line 16.

If the FMV is more than \$367,500, do the calculation below. If the result is negative, enter 0.

$$\frac{\text{Amount from line 12} - \$472,500}{\$105,000} \times \text{Amount from line 16}$$

17	
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Subtract line 17 from line 14 (if the result is negative, enter 0).

Rebate claimed

18	L/N
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4.3 Type 9A – Lease of land (other than a site in a residential trailer park)

GST paid on the fair market value (FMV) of the land or on the qualifying portion of the land's basic tax content at the time of self-supply

31	O
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FMV of the land at the time of self-supply (excluding taxes)

32	P
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Multiply line 31 by 36%.

33	
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If the FMV is \$87,500 or less, enter the amount from line 33.

If the FMV is more than \$87,500, do the calculation below. If the result is negative, enter 0.

$$\frac{\text{Amount from line 32} - \$112,500}{\$25,000} \times \text{Amount from line 33}$$

Rebate claimed

34	T/V
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4.4 Type 9B – Lease of land in a residential trailer park

GST paid on the fair market value (FMV) of the residential trailer park or addition to the trailer park (or on the qualifying portion of the trailer park's or addition's basic tax content) at the time of self-supply

41	O
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FMV of the residential trailer park or addition to the trailer park at the time of self-supply (excluding taxes)

42	P
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Multiply line 41 by 36%.

43	
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Total number of sites in the residential trailer park or the addition to the trailer park at the time of self-supply

÷	44	R
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Divide line 42 by line 44.

=	45	
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If the amount from line 45 is \$87,500 or less, enter the amount from line 43.

If the amount from line 45 is more than \$87,500, do the calculation below. If the result is negative, enter 0.

$$\frac{\text{Amount from line 45} - \$112,500}{\$25,000} \times \text{Amount from line 43}$$

Rebate claimed

46	T/V
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5 Offset of an amount payable

If the residential complex is owned by more than one person, the rebate claimed in Part 4 cannot be used to offset the amount payable.

Claimant registered for the GST/HST

If the claimant is a GST/HST registrant, is the rebate amount claimed in Part 4 of this form, in Part 3 of form FP-525-V, on line 111 of a GST/HST return or on line 1301 of an online return being used to offset an amount payable? Yes No

If you checked **Yes**, enter the period covered by the GST/HST return.

If applicable, enclose the GST/HST return with this form when you mail it to Revenu Québec. From to

Claimant not registered for the GST/HST

If the claimant is not a GST/HST registrant, is the rebate amount claimed in Part 4 of this form, in Part 3 of form FP-525-V or on line 5 of form FP-505.2-V, *GST/HST and QST Return for the Self-Supply of a Residential Complex*, being used to offset an amount payable? Yes No

If you checked **Yes**, enter the date on which the GST/HST became payable on the self-supply. Enclose form FP-505.2-V and,

if applicable, form FP-525-V, with this form when you mail it to Revenu Québec.

6 Certification

If the person signing the form is an authorized representative, he or she must enclose a valid power of attorney.

I certify that the information given in this form and in the enclosed supporting documents is accurate and complete, and that no other application has been filed in respect of the rebate claimed.

Signature of claimant or authorized representative

Date

Personal information with respect to the GST/HST is collected under the *Excise Tax Act* to administer tax, rebates, and elections. It may also be used for any purpose related to the administration or enforcement of the Act such as audit, compliance and the payment of debts owed to the Crown. It may be shared or verified with other federal, provincial/territorial government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties or other actions. Under the *Privacy Act*, individuals have the right to access their personal information and request correction if there are errors or omissions. Refer to Info Source at canada.ca/cra-info-source, Personal Information Bank CRA PPU 241.

Do not use this area.

Code d'entrée : 1 2



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Information

A claimant may be eligible to claim the rebate if the claimant:

- is a builder that constructed or substantially renovated a residential complex, made an addition to a multiple-unit residential complex, or converted a commercial complex into a residential complex, and leased units in the complex;
- bought a taxable residential complex or an interest in such a complex from a builder, and leased units in the complex;
- is a builder that constructed or substantially renovated a residential complex, made an addition to a multiple-unit residential complex, or converted a commercial complex into a residential complex, and sold the building or a part of it and leased the land;
- is a cooperative housing corporation that constructed or substantially renovated a residential complex, made an addition to a multiple-unit residential complex, or converted a commercial complex into a residential complex, and leased units in the complex;
- is a cooperative housing corporation that bought a taxable residential complex or an interest in such a complex from a builder, and leased units in the complex; or
- leased land to a person that intended to establish a residential unit on the land, or leased sites in a residential trailer park.

Supporting documents

For Type 6, 7 or 8 applications, you must provide a copy of the purchase agreement, the construction permit application, proof that the GST on the self-supply was reported and paid, the property tax assessment, an expert assessment, etc. For Type 9A and 9B applications, you must provide a copy of the lease and of the insurance policy. Note that we accept photocopies.

The claimant must keep adequate records, including original invoices, for six years after the end of the year to which they pertain.

Sending the form

Send this form to the following address:

Revenu Québec
4, Place-Laval, bureau RC 150, secteur L421VT
Laval (Québec) H7N 5Y3

For more information, contact us.

Instructions

1 Information about the claimant

If the claimant is an individual, enter his or her first and last names. If the claimant is a corporation or another organization, enter the name of the entity.

Note that, if the residential complex is owned by more than one person, you must provide the name of only one of the owners as claimant, then provide the name(s) of the other owner(s) in the appropriate box(es). As a rule, the cheque for the rebate will be made out to all owners.

2 Information about the property

Other than in the case of a cooperative housing corporation, the relevant date is the date on which tax becomes payable. The date may be different, depending on whether you are a purchaser, builder, cooperative housing corporation or lessor of land for residential purposes.

Relevant date for a purchaser

If the claimant is the purchaser (other than a cooperative housing corporation) of a taxable residential complex, the relevant date is the date on which the tax becomes payable.

If the claimant is the purchaser of a taxable condominium unit possession of which is transferred before the complex is registered as a condominium, the tax becomes payable on the **earlier** of the following dates:

- the day on which ownership of the unit is transferred to the claimant; or
- the 60th day following the date on which the complex is registered.

In all other cases, the tax becomes payable on the **earlier** of the following dates:

- the day on which ownership of the unit is transferred to the purchaser; or
- the day on which possession of the unit is transferred to the purchaser under the terms of a purchase agreement.

Relevant date for a builder

If the claimant is a builder (other than a cooperative housing corporation) that constructed or substantially renovated a residential complex, made an addition to a multiple-unit residential complex, or converted a commercial complex into a residential complex, the relevant date is the date on which the tax becomes payable.

The tax becomes payable on the **later** of the following dates:

- the day on which the construction or substantial renovation is largely completed; or
- the day on which the builder first leases a unit to an individual for use as the primary place of residence, or the day on which the builder (if the builder is an individual) occupies a unit for use as the primary place of residence.

Note

If the builder is a GST registrant, the builder must, in respect of the self-supply of the complex, report and pay the tax on the FMV of the residential complex in the GST/HST return for the reporting period in which the tax becomes payable.

If the builder is not a GST registrant, the builder must report and determine the tax to be paid on the FMV of the residential complex and send us a duly completed copy of form FP-505.2-V, *GST/HST and QST Return for the Self-Supply of a Residential Complex*. In that case, the builder may also apply for a rebate in respect of a taxable sale of real property by a non-registrant (using form FP-189-V, *General GST/HST Rebate Application*).

Relevant date for a cooperative housing corporation

If the claimant is a cooperative housing corporation, the relevant date is the date on which the corporation first leases the unit to an individual for use as the primary place of residence.

Relevant date for a lessor of land

If the claimant is a lessor of land, the relevant date is the date on which the self-supply took place after the first lease or on a change of use.



3 Information about the type of claimant, construction, property and application

Start date of the work

Enter the date on which the construction or substantial renovation of the complex, or the alteration necessary to the conversion of the complex, began. As a rule, Revenu Québec considers that the date on which the construction of a complex begins is the date on which the excavation work for the complex begins. If the claimant converted a commercial complex into a residential complex, enter the date on which the construction or the alteration necessary to the conversion began.

If the claimant leases land only, enter the date the lease was signed.

Check the boxes that apply under "Type of claimant," "Type of construction," "Type of housing" and "Type of application."

Type 6 – Lease of building and land

The claimant can, subject to certain conditions, claim a new residential rental property GST rebate, regardless of whether the claimant is a builder/landlord or a purchaser/landlord. However, a claimant may be required to repay a Type 6 rebate to Revenu Québec under certain conditions. For more information, see "Repayment of the rebate" on page 8.

Builder/landlord

In the case of a builder/landlord, the following conditions must be met:

- The claimant is not a cooperative housing corporation.
- The claimant is a builder that constructed or substantially renovated a residential complex, made an addition to a multiple-unit residential complex, or converted a commercial complex into a residential complex.
- The claimant leased a qualifying residential unit in the residential complex, or in an addition to a multiple-unit residential complex, and the complex or addition included one or more qualifying residential units.
- The claimant paid the GST deemed to have been collected on the FMV of the entire complex or of the addition and is not entitled to claim input tax credits for the GST paid at the time of self-supply of the complex or addition.
- If the claimant is a GST/HST registrant, the GST/HST deemed to have been collected was reported in the claimant's GST/HST return for the reporting period in which the claimant was required to pay the GST on the self-supply, and all net tax payable for that period was remitted.
- If the claimant is not a QST registrant, the claimant filed form FP-505.2-V, *GST/HST and QST Return for the Self-Supply of a Residential Complex*, to report the QST deemed to have been collected on the self-supply of the residential complex, and remitted the net tax payable for the period covered by the return.

Purchaser/landlord

In the case of a purchaser/landlord, the following conditions must be met:

- The claimant is not a cooperative housing corporation.
- The claimant purchased a taxable residential complex or an interest in such a complex but is not the builder of the complex.
- The claimant paid all the tax payable on the purchase (for both building and land) and is not entitled to claim input tax credits for the GST paid on the purchase.
- The claimant leased a qualifying residential unit in the residential complex that includes one or more qualifying residential units.

Filing deadline

If the claimant is a builder/landlord, the filing deadline for a Type 6 rebate application is **two** years after the end of the month in which self-supply took place. For a purchaser/landlord, the deadline is **two** years after the end of the month in which the tax on the purchase becomes payable.

Type 7 – Sale of building and lease of land

To claim a GST rebate for new residential rental property, all the following conditions must be met:

- The claimant is not a cooperative housing corporation.
- The claimant is a builder that constructed or substantially renovated a residential complex, made an addition to a multiple-unit residential complex, or converted a commercial complex into a residential complex.
- The claimant made an exempt sale of the building or a part of the building and an exempt lease of the land on which the building is situated. The lease of land must provide for continuous possession or use of the land for a period of at least 20 years or must contain an option to purchase the land.
- The claimant paid the GST deemed to have been collected on the FMV of the entire complex or of the addition and is not entitled to claim input tax credits for the GST paid at the time of self-supply of the complex or addition.
- If the claimant is a GST/HST registrant, the GST deemed to have been collected was reported in the claimant's GST/HST return for the reporting period in which the claimant was required to pay the GST on the self-supply and all net tax payable for that period was remitted.
- If the claimant is not a GST/HST registrant, the claimant filed form FP-505.2-V, *GST/HST and QST Return for the Self-Supply of a Residential Complex*, to report the GST deemed to have been collected on the self-supply of the residential complex, and remitted the net tax payable for the period covered by the return.

Note that if the claimant made an exempt sale of a single-unit residential complex or a residential unit held in co-ownership, the purchase must qualify for the new housing GST rebate.

Moreover, in the case of a multiple-unit residential complex or an addition to such a complex, the complex or addition must contain at least one qualifying residential unit.

Filing deadline

The filing deadline for a Type 7 rebate application is **two** years after the end of the month in which the self-supply took place.

Type 8 – Cooperative housing corporation

A cooperative housing corporation that is the builder or purchaser of a residential complex can claim a GST rebate for new residential rental property if certain conditions are met.

Builder

A cooperative housing corporation can claim the rebate if the following conditions are met:

- The claimant is a builder that constructed or substantially renovated a residential complex, made an addition to a multiple-unit residential complex, or converted a commercial complex into a residential complex.
- The claimant leased a qualifying residential unit after the construction or substantial renovation was completed.
- The claimant paid the GST deemed to have been collected on the FMV of the entire complex or addition and is not entitled to claim input tax credits for the GST deemed to have been paid at the time of self-supply of the complex or addition.



- If the claimant is a GST/HST registrant, the GST deemed to have been collected was reported in the claimant's GST/HST return for the reporting period in which the claimant was required to pay GST on the self-supply and all net tax payable for that period was remitted.
- If the claimant is not a GST/HST registrant, the claimant filed form FP-505.2-V, *GST/HST and QST Return for the Self-Supply of a Residential Complex*, to report the QST deemed to have been collected on the self-supply of the residential complex, and remitted the tax payable for the period covered by the return.

Purchaser

In the case of a purchaser/landlord, the following conditions must be met:

- The claimant purchased a taxable residential complex or an interest in such a complex and is not the builder of the complex.
- The claimant paid all the tax payable on the purchase (for both building and land) and is not entitled to claim input tax credits for the GST you paid on your purchase.
- The claimant leased a qualifying residential unit after its construction or substantial renovation was completed.

Filing deadline

The filing deadline for a Type 8 rebate application is **two** years after the end of the month in which the cooperative housing corporation first leases a qualifying residential unit in the complex or the addition.

Type 9A and 9B – Lease of land

A claimant can claim the GST rebate in respect of the land if all the following conditions are met:

- The claimant made an exempt lease of land for a period of continuous possession or use of at least one month.
- Where the land is not a site in a residential trailer park, it is leased to the owner, lessee or occupant of a residential unit that is or will be established on the land for use as the primary place of residence for individuals.
- Where the land is a site in a residential trailer park, it is leased to the owner, lessee or occupant of a mobile home, travel trailer, motor home or similar vehicle that is or will be located on the site for use as a place of residence for individuals.
- The claimant reported and paid the GST deemed to have been collected in respect of the self-supply of the land (see the information below).
- The claimant is not entitled to claim input tax credits for the GST deemed to have been paid at the time of self-supply.
- If the claimant is a GST/HST registrant, the GST deemed to have been collected was reported in the claimant's GST/HST return for the reporting period in which the claimant was required to pay GST on the self-supply and all net tax payable for that period was remitted.
- If the claimant is not a GST/HST registrant, the claimant filed form FP-505.2-V, *GST/HST and QST Return for the Self-Supply of a Residential Complex*, to report the GST deemed to have been collected on the self-supply of the land, and remitted the net tax payable for the period covered by the return.

Self-supply

A claimant is considered to have made a self-supply of land (including a site in a residential trailer park) if any of the situations below applies.

GST/HST registrant (other than an individual or a public service body that is not a financial institution)

Self-supply takes place when a GST/HST registrant that acquired land for use as capital property in its commercial activities starts using it exclusively (90% or more) for other purposes, for example, in exempt activities. In such a case, the claimant is required to pay the GST deemed to have been collected in an amount equal to the land's basic tax content.

Public service body that is a GST/HST registrant

Self-supply takes place when a public service body that is a GST/HST registrant that acquired land for use as capital property primarily (more than 50%) in its commercial activities starts using it primarily for other purposes, for example, in exempt activities. In such a case, the claimant is required to pay the GST deemed to have been collected in an amount equal to the land's basic tax content.

Individual that is a GST/HST registrant

Self-supply takes place when an individual who is a GST/HST registrant who purchased the land for use as capital property primarily (more than 50%) in his or her commercial activities starts using it exclusively (90% or more) for other purposes, for example, in exempt activities, or for personal use or for the personal use of a related individual. In such a case, the claimant is required to pay the GST deemed to have been collected, which is generally an amount equal to the land's basic tax content.

Other persons

Self-supply of land takes place when a person who is not a GST/HST registrant:

- makes a certain lease of the land (other than a site in a residential trailer park) to a person for the first time without the rules that apply further to a change in the use of the property by a GST/HST registrant having applied (see the other situations above);
- makes a certain lease of a site in a residential trailer park or in an addition to the trailer park for the first time to the owner, lessee or occupant of a mobile home, travel trailer, motor home or similar vehicle that is or will be located on the site.

In such a case, the claimant may be required to report and pay the GST deemed to have been collected on the FMV of the land or addition.

Filing deadline

The filing deadline for a Type 9A or 9B application is **two** years after the end of the month in which the self-supply took place.



4 Rebate claimed

You are not required to complete Part 4 if this is a Type 6, 7 or 8 application and you checked the "Cooperative housing corporation complex or multiple-unit residential complex" box or the "Multiple-unit residential complex to which more than one unit has been added" box under "Type of property" in Part 3. If this is the case, you must also complete form FP-525-V, *New Residential Property GST Rebate Application Supplement – Multiple Units*, and enclose it with this application.

Repayment of the rebate

A claimant may be required to repay to Revenu Québec the rebate received further to a Type 6 application if all the following conditions apply:

- The rebate pertained to a qualifying residential unit (other than a unit located in a multiple-unit residential complex).
- The unit was sold within one year following the date on which it was first occupied as a place of residence after the construction or the last substantial renovation of the unit was largely completed (except where the unit is seized, repossessed by a creditor, or transferred to an insurer to settle an insurance claim).
- The purchaser did not buy the unit for his or her use (or for use by a relation) as the primary place of residence.

In such a situation, the claimant will be required to repay to Revenu Québec an amount equal to the rebate plus interest at the prescribed rate. The interest will be calculated for the period beginning on the day the rebate was paid to the claimant (or was used to reduce an amount owed) and ending on the day the claimant repays the rebate to Revenu Québec.

5 Offset of an amount payable

If the claimant is a GST/HST registrant, the rebate amount claimed on line 111 of the claimant's GST/HST return, or on line 1301 of a return filed online, can be used to offset an amount payable on line 109 of the return. In that case, you must enclose the GST/HST return with this form. If you file the return online, you must mail us the form no later than the day the return is filed online. **Do not include the rebate amount on any other line of the GST/HST return.**

If the claimant is a builder that is not a GST/HST registrant, but is required to report and pay the tax on the self-supply, the rebate amount claimed on line 5 of form FP-505.2-V, *GST/HST and QST Return for the Self-Supply of a Residential Complex*, can be used to offset an amount payable.

Note

If the residential complex is **owned by more than one person** and the claimant is a **GST/HST registrant**, the rebate amount claimed in Part 4 of this form, in Part 3 of form FP-525-V, on line 111 of a GST/HST return, or on line 1301 of an online return cannot be used to offset an amount payable.

If the residential complex is **owned by more than one person** and the claimant is **not a GST/HST registrant**, the rebate amount claimed in Part 4 of this form, in Part 3 of form FP-525-V, or on line 5 of form FP-505.2-V cannot be used to offset an amount payable.

In these situations, **the rebate cannot be used to offset an amount payable**. As a rule, a cheque for the rebate will be made out to all owners.

6 Certification

The claimant or the claimant's authorized representative must date and sign the application.

Definitions

The terms and expressions below are defined in the context of this form.

Basic tax content

As a rule, the basic tax content is the amount of GST paid on the purchase of a property, and on any improvements made to the property, minus any amounts (excluding input tax credits) giving entitlement to a reimbursement or a repayment and after consideration of any depreciation of the property's value. The depreciation factor is generally calculated by dividing the fair market value of the property, at the time the basic tax content is calculated, by the cost of the property and of any improvements thereto. The factor cannot exceed 1.

Builder

Generally speaking, a builder is the person that constructs or substantially renovates a residential complex, makes an addition to a multiple-unit residential complex or converts a complex into a residential complex, or that hires another person to do so.

Multiple-unit residential complex

A multiple-unit residential complex is a residential complex that contains at least two residential units. It is not a complex held in co-ownership (condominium complex).

Person

A person is an individual, a partnership, a legal person, a trust, the estate (succession) of a deceased individual, or a body that is a society, union, club, association, commission, or other organization.

Qualifying residential unit

The qualifying residential unit of a person (see the definition of "person" in this list) is a residential unit the person owns, co-owns, leases or subleases, possesses under a purchase agreement, or a residential unit in a residential complex that the person leases or subleases.

In addition, **all** the following conditions must be met:

- The unit is a self-contained residence (see the definition in this list).
- The person holds the unit to make an exempt lease or sublease of the unit, to make an exempt sale of the unit and an exempt lease of the land, or to occupy the unit as the primary place of residence, provided another unit situated in the same complex is leased to another person on an exempt basis.
- The first use of the unit is, or can reasonably be,
 - the primary place of residence of the person or a relation of the person (see the definition in this list) for at least one year (or for a shorter period if, after that period, the unit is sold or leased to an individual who will occupy it as a primary place of residence);
 - the primary place of residence of a lessor or a relation of the lessor for at least one year (or for a shorter period if, after that period, the unit is sold or leased to an individual who will occupy it as a primary place of residence);
 - the primary place of residence of an individual who will occupy it continuously for at least one year (or for a shorter period if, after that period, the unit is sold or leased to an individual who will occupy it as a primary place of residence or, if the person occupies it as a primary place of residence, the lessor or a relation of the lessor);
- If, after the first use, the person intends to occupy the unit or lease it to an individual who is a relation, shareholder, member or partner, or who is related to the person, the person can reasonably expect the unit to be used as the primary place of residence by the person or individual.



Related individual

A related individual is an individual who is connected with another individual by blood relationship, marriage, conjugal relationship (de facto spouses) or adoption, pursuant to the *Income Tax Act*. The expression “connected by blood relationship” is limited to the individual’s ties to his or her parents, children and other descendants, and to his or her brothers and sisters. The expression “connected by marriage” refers to the individual’s ties to his or her spouse or to a person connected with the individual’s spouse by blood relationship or adoption.

Relation

A relation is a related individual, a former spouse or former de facto spouse.

Residential complex

A residential complex is a building or part of a building (including the land on which the building is situated or which is immediately adjacent to the building) in which one or more residential units are located.

Residential trailer park

A residential trailer park is a trailer park that includes at least two sites and where 90% or more of the sites are leased or are intended to be leased. The lease, licence or similar arrangement must provide for continuous possession or use of a site for at least one month where a mobile home or other residential unit is located on the site, or for at least 12 months where a travel trailer, motor home or similar trailer that is not a residential unit is located on the site. The sites must be serviced and accessible such that an individual living in a mobile home could occupy it throughout the year.

Residential unit

A residential unit is a detached house, semi-detached house, rowhouse unit, condominium unit, mobile home, floating home, or apartment; a suite or room in a hotel, motel, inn, boarding house or lodging house, or in a residence for students, seniors, individuals with a disability, or other individuals; or any other similar premises.

Self-contained residence

A self-contained residence is a suite or room in a hotel, motel, inn, boarding house or lodging house, or in a residence for students, seniors, individuals with a disability, or other individuals, or a residential unit that contains private kitchen facilities, a private bath, and a private living area.

Self-supply

As a rule, self-supply takes place when the builder of a new residential complex or a builder that substantially renovated a complex **first transfers possession of the complex** (or a unit in a multiple-unit residential complex) to an individual for use as that individual’s primary place of residence. The self-supply takes place on the later of the following dates:

- the date on which the construction or substantial renovations are largely completed;
- the date on which possession or use of the unit is transferred.

The builder/landlord is deemed to have made a taxable sale on the unit, as well as to have purchased the unit. The GST deemed to have been collected in respect of the self-supply must be reported in the builder’s GST/HST return for the period in which the self-supply took place. In addition, net tax must have been paid before a new residential rental property rebate can be claimed. The rule applies regardless of whether or not the builder is a GST/HST registrant.

In certain cases, the person who supplies the land (including a site in a residential trailer park or an addition to such a park) under a lease, licence or similar arrangement for residential use could be required to take into account the GST paid on the self-supply of the land. See the information on page 7.

Single-unit residential complex

A single-unit residential complex is a residential complex containing only one residential unit. It can be a duplex (see the note below), a mobile home or a unit in a cooperative housing corporation, but not a residential unit held in co-ownership (condominium unit).

Note

For the purposes of the rebate, a complex that contains two units (such as a duplex) is considered a single-unit residential complex (not a multiple-unit residential complex).

