

Section E – Multiple owners (to be completed by all owner(s) other than the claimant)	
If more than one person owns the housing, list all of the other owners below. All of the other owners must sign this section acknowledging that you are the claimant for this rebate. Where more than one person owns the housing, only one may claim the rebate. Add another page if you need more space.	
The undersigned hereby acknowledge that we are owners of the housing; that the claimant identified in section A is one of the owners of this housing; that we have not previously claimed a PST transitional new housing rebate for the housing identified in section B; and that the full amount of the PST transitional new housing rebate payable in respect of the housing identified in section B will be paid to the claimant and may be offset against tax liabilities of the claimant.	
First co-owner	
Legal name (last name, first name and initial(s) for individuals)	Signature
Second co-owner	
Legal name (last name, first name and initial(s) for individuals)	Signature
Third co-owner	
Legal name (last name, first name and initial(s) for individuals)	Signature
Fourth co-owner	
Legal name (last name, first name and initial(s) for individuals)	Signature
Fifth co-owner	
Legal name (last name, first name and initial(s) for individuals)	Signature
Section F – Certification	
I certify that:	
<ul style="list-style-type: none"> (i) the information given on this application is, to the best of my knowledge, true, correct, and complete in every respect; (ii) I have not previously claimed a rebate of the estimated PST for any property described in Section B of this form; and (iii) any relevant books and records are available for inspection. 	
_____	_____
Name (print)	Title of authorized person
_____	_____
Signature	Date

It is a serious offence to make a false statement.

Privacy Act, Personal Information Bank number CRA PPU 091

General information

What is the purpose of this rebate?

Where a first reseller sold housing that was acquired on a grandparented basis and the first reseller's sale was subject to the HST, this rebate is intended to remove the estimated provincial sales tax (PST) that was embedded in the cost of the housing. For more information, see the definition of "First reseller" on page 3.

Who should complete this form?

Use this form if you are a non-registrant first reseller of new housing in British Columbia that you purchased from the original vendor on a grandparented basis and your resale of the housing was subject to the HST.

This rebate is not available for housing on leased land, a mobile home, a floating home, a duplex or a multiple unit residential complex.

When is the resale by a first reseller not subject to the HST?

The resale of grandparented new housing by the first reseller is **not** subject to the HST at 12% if **all** of the following conditions are met:

- The first reseller first obtains possession of the housing from the original vendor only after the construction or last substantial renovation of the housing by the original vendor was substantially complete.
- The first reseller is not associated with, and is dealing at arm's length with, the original vendor.

- The first reseller is a builder based only on the definition of builder on this form, acquires the housing primarily for the purpose of making a taxable sale of the housing, and 90% or more of the housing that existed at the earlier of the time the first reseller transferred ownership or possession of the housing was completed by a person other than the first reseller.
- After the original vendor sold the housing to the first reseller and at or before the time the first reseller transfers ownership or possession of the housing, neither the original vendor nor a specified related person acquired or reacquired the housing or an interest in the housing.
- In the case of a single-unit house, the house is sold to an individual.

If any of the above conditions are **not** met, the resale by the first reseller is subject to the HST.

If the sale by the first reseller is **not** subject to the HST, the first reseller is **not** entitled to claim this rebate.

Date the HST becomes payable on resale

For a residential condominium unit, where possession of the unit is transferred before the condominium complex in which the unit is situated is registered as a condominium, enter the earlier of the date you transferred ownership of the unit and the day that is 60 days after the complex is registered as a condominium.

For any other housing, enter the date you transferred ownership or possession, whichever is earlier, to the purchaser according to the written agreement for the resale.

When do I file my rebate application?

You have to file this rebate application within two years after the day you transfer possession of the housing to the purchaser of the housing. This rebate application cannot be filed after March 31, 2015.

Documentation to send us with your rebate application

Submit a copy of the agreement of purchase and sale and Statement of Adjustments for your purchase of the grandparented housing and for your sale of the housing.

How do I file my rebate application?

If you are required to collect tax on the resale of the housing, send this completed form along with Form GST62, *Goods and Services Tax/Harmonized Sales Tax (GST/HST) Return for Registrants (Non-personalized)* for the reporting period in which you report the tax on the resale. Claim the amount of this rebate on **line 111** of that return.

If you are not required to collect the HST on the resale, send this completed form to:

**Summerside Tax Centre
275 Pope Road
Summerside PE C1N 6A2**

The processing of your claim may be delayed or your rebate denied if this form is not completed in full, the rebate calculation is incorrect, or the documentation requested is not submitted with this rebate application. You can apply for this rebate once for each single-unit house, residential condominium unit or condominium complex, using a separate form for each one.

Definitions

Builder – for the purposes of this form, means, in part, a person who acquires an interest in new housing, before the housing was occupied by an individual as a place of residence or lodging, for the primary purpose of selling the housing or an interest in the housing, **or** a person who acquires an interest in new housing at a time when the housing is under construction or substantial renovation. A person can also be a builder under other situations, which are explained in GST/HST Memorandum 19.2, *Residential Real Property*. If you are a builder under any of these other situations and you are the first reseller, you are not entitled to claim this rebate.

First reseller – means a person that purchased new housing from the original vendor on a grandparented basis to make a taxable sale of the housing.

Grandparented – means a sale of new housing that is subject to the GST at 5% where the written agreement of purchase and sale for the housing was entered into on or before November 18, 2009, and, under that agreement, both ownership and possession of the housing transfer to the purchaser after June 2010. For more information on grandparented sales of new housing, see GST/HST Info Sheet GI-084, *Harmonized Sales Tax: Information for Builders of New Housing in British Columbia*.

Housing – means a single-unit house, residential condominium unit, or condominium complex, but does **not** include a multiple unit residential complex.

Original vendor – means a builder who makes a grandparented sale of new housing to a first reseller. In this case, the original builder can be a builder under any of the situations described in the definition of builder in GST/HST Memorandum 19.2, *Residential Real Property*.

Single-unit house – means a detached house, semi-detached house or rowhouse unit, but does not include a duplex, mobile home, floating home or residential condominium unit.

Specified related person – means a person who is associated with, or not dealing at arm's length with, the original vendor.

What if you need help?

For more information, see GST/HST Info Sheet GI-098, *Harmonized Sales Tax: Resales of New Housing in Ontario and British Columbia*, and GST/HST Info Sheet GI-101, *Harmonized Sales Tax: Information for Non-registrant Builders of Housing in Ontario, British Columbia and Nova Scotia*, go to www.cra.gc.ca/gsthst, or call **1-800-959-8287**.

To get our forms and publications, go to www.cra.gc.ca/gsthstpub or call **1-800-959-5525**.