



ONTARIO RETAIL SALES TAX (RST) TRANSITIONAL NEW HOUSING REBATE FOR NON-REGISTRANT FIRST RESELLERS

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

For more information and instructions, see pages 2 and 3.

Section A – Claimant information			
Claimant's legal name – one name only (last name, first name and initial(s) for individuals) If more than one person owns the new housing, list all of the other owners in section E. All other owners must sign section E.		Business Number (if applicable) RT	
Claimant's mailing address (Apt No – Street No Street name, PO Box, RR)	City	Province or territory	Postal code
Contact name	Telephone number - -	Language preference <input type="checkbox"/> English <input type="checkbox"/> French	
Section B – Property information			
Address of property for which a rebate is being claimed (Unit No – Street No Street name, RR)			
City		Province or territory O N	Postal code
Legal description of property (as it appears on the deed issued by your provincial land registry office, or another land transfer document.)			
Lot No or strata No:	Plan No:	Other (concession, range, parcel, section):	
Section C – Original purchase of grandparented housing and resale			
Type of housing			
<input type="checkbox"/> 1 Single-unit house (defined on page 3)		<input type="checkbox"/> 2 Residential condominium unit or complex	
Sale of housing by original vendor to the first reseller			
Enter the date the written agreement of purchase and sale was signed by both the original vendor and the first reseller (if the agreement was signed on different dates, use the later date):		Year	Month Day
Enter the earlier of the date ownership or possession of the new housing was transferred from the original vendor to the first reseller (if both were transferred on the same date, enter that date):		Year	Month Day
Date the HST becomes payable on resale (see page 2):		Year	Month Day
If you are required to collect the tax on the resale of the housing, attach this rebate application to your GST/HST return for the reporting period in which you reported the tax on the resale and enter the amount of this rebate on line 111 of that return.			
If you are not required to collect the HST payable on the resale because you are a non-resident, enter the legal name of the purchaser. If you are not required to collect the HST payable on the resale because the purchaser is a person other than an individual and is registered for the GST/HST, enter the name and Business Number of the purchaser.			
Name of purchaser: _____		Business Number (if applicable) RT	
Section D – Rebate calculation			
Total amount paid or payable on your purchase of the grandparented housing from the original vendor (do not include any GST payable).		\$	A
RST transitional new housing rebate amount (multiply the amount on line A by 2%).		\$	B
FOR INTERNAL USE ONLY			
IC		NC	

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. If you need more space, copy this page and attach it to your application.	
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 RST transitional new housing rebate for the housing identified in section B; and that the full amount of the RST 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
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 RST 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 sells housing that was acquired on a grandparented basis and the sale is subject to the HST, this rebate is intended to remove the estimated retail sales tax (RST) that is embedded in the cost of the housing.

Who should complete this form?

Use this form if you are a non-registrant first reseller of new housing in Ontario 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 subject to the HST?

The resale of grandparented new housing by the first reseller is **not** subject to the HST at 13% 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.

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 with your GST/HST return (for the reporting period in which you report the tax on the resale and claim the amount of the rebate) to the address shown on your 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 June 18, 2009, and, under that agreement, both ownership and possession of the housing transfer to the purchaser after June 30, 2010. For more information on grandparented sales of new housing, see GST/HST Info Sheet GI-083, *Harmonized Sales Tax: Information for Builders of New Housing in Ontario*.

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*.

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

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.

For more information

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**.