Clear Data

Canada Revenue Agency | Agence du revenu du Canada

Protected B when completed

GST/HST New Residential Rental Property Rebate Application

Do not use this area.

Fill out this form if you are claiming a GST/HST new residential rental property (NRRP) rebate, purpose-built rental housing (PBRH) rebate, provincial NRRP rebate, or Ontario enhanced new residential rental property (ENRRP) rebate if both of the following conditions apply:

- You purchased or constructed a new residential complex, substantially renovated a residential complex, made an addition to a multiple-unit residential complex, converted a non-residential property into a residential complex, or leased land for residential purposes.
- You are leasing the residential property to an individual for use as a primary place of residence or, in the case of leased land, the land is necessary for the use and enjoyment of a residential unit, mobile home, vehicle or trailer as a place of residence for individuals.

For a detailed explanation of the different application types and instructions on how to complete the application for each type, refer to Guide RC4231, GST/HST New Residential Rental Property Rebate, or go to **canada.ca/gst-hst-rental-housing-rebate**.

Purpose-built rental housing rebate

The PBRH rebate provides a 100% rebate of the GST or the federal part of the HST for eligible new purpose-built rental housing, with no phase-out thresholds. This measure applies to residential units that qualify for the GST/HST new residential rental property rebate (NRRP rebate), and meet specific additional conditions, including that construction of the building or addition begins after September 13, 2023, but before 2031, and is substantially completed before 2036.

For more information on the conditions for the PBRH rebate, refer to GST/HST Memorandum 19-3-9, Purpose-built Rental Housing Rebate.

Ontario enhanced new residential rental property rebate

Generally, the Ontario ENRRP rebate, together with the Ontario NRRP rebate, provides a combined rebate of up to 100% of the 8% provincial part of the HST on newly constructed, substantially renovated (which includes converted) homes to a landlord that is eligible for the Ontario NRRP rebate, where additional conditions are met. These additional conditions vary depending on when construction or substantial renovation begins and on the type of housing. Generally, the amount of the rebate also varies depending on the fair market value (FMV) of the residential unit and the type of housing.

For more information on the Ontario ENRRP rebate, refer to Guide RC4231, GST/HST New Residential Rental Property Rebate.

Ontario new home affordability payment

Ontario is providing additional top-up relief of an amount equivalent to up to the 5% federal part of the HST, to a maximum of $50,000. This amount is paid directly by the Province of Ontario. You must be entitled to the Ontario ENRRP rebate to qualify for the Ontario new home affordability payment (ONHAP). The ONHAP is reduced by the GST/HST NRRP rebate that you are entitled to, as applicable.

A separate rebate application is not required to claim the ONHAP. Fill out the "ONHAP – Consent to share information" section on page 2 to allow the Canada Revenue Agency (CRA) to provide the Province of Ontario with the relevant information to administer this payment.

FOR INTERNAL USE ONLY

IC | | | | | | NC | | | | | |

Canada

Clear Data

Protected B when completed

Part A – Claimant information

Claimant's legal name (if an individual, last name, first name and initial(s); if **not** an individual, name of business or organization):

Claimant's business number (if applicable): R T

Claimant's social insurance number (SIN) (if an individual):

Language preference: ☐ English ☐ French

Ontario enhanced new residential rental property rebate

I am claiming the Ontario ENRRP rebate: ☐ Yes ☐ No

Requirements for the Ontario ENRRP rebate for all application types. (For more information on the different application types, see page 6).

- I am eligible for the Ontario NRRP rebate.
- The residential rental property is located in Ontario.
- For application types 6, 7 and 8, the residential rental property was substantially completed on or before December 31, 2029.

If construction or substantial renovation began on or after April 1, 2026 – Application types 6, 7, and 8 only

- Construction or substantial renovation began on or after April 1, 2026 and on or before March 31, 2027.

If construction or substantial renovation began before April 1, 2026 – Application types 6 and 8 only

- For both application types 6 and 8, the agreement of purchase and sale was entered into on or after April 1, 2026 and on or before March 31, 2027.
- For application type 6, the property is a single unit residential complex or a residential condominium unit.
- For application type 8, the property is a single unit residential complex.

Date tax became payable

- For application types 6, 7, or 8, the date tax became payable on your purchase or, was deemed to have been paid for the self-supply of the residential rental property, is on or before December 31, 2032.
- For application types 9A or 9B, the date tax was deemed to have been paid is on or after April 1, 2026 and on or before March 31, 2027.

ONHAP – Consent to share information

If you are eligible for the Ontario ENRRP rebate, complete the following to provide consent for information-sharing purposes:

I consent to the CRA sharing my contact information and banking information (including direct deposit details) with the Province of Ontario to support the administration of the ONHAP. ☐ Yes ☐ No

If you choose to withhold consent, your information will not be shared with the Province of Ontario and you will be responsible for submitting the required information directly to them to request this payment.

Part A – Claimant information (continued)

If more than one person owns the housing, list all of the other owners in the section below. Attach a separate sheet if you need more space.

Owner/Landlord 2

Legal name (name of individual or name of business or organization): _____

Owner/Landlord 3

Legal name (name of individual or name of business or organization): _____

Claimant's mailing address

Unit No. – Street no. Street name, PO Box, RR: _____

City: _____

Province or territory: _____

Postal code: _____

Contact person

Last name: _____

First name: _____

Telephone number: _____ Extension: _____

Owner of the business/organization (see instructions on page 12)

Name: _____

Social insurance number (if applicable): _____

Title: _____

Telephone number: _____ Extension: _____

Part B – Property information

Address of residential rental property for which a rebate is being claimed

Unit No. – Street no. Street name, PO Box, RR: _____

City: _____

Province or territory: _____

Postal code: _____

Relevant date
Enter the applicable relevant date for your application type (see instructions on page 12): Year Month Day _____

If you are a purchaser/landlord of a condominium unit, enter the earlier of the date possession was transferred to you or the date ownership was transferred to you: Year Month Day _____

Legal description of property – Lot, plan, concession, range, parcel, section, etc. You will find the description on your deed, or on another land transfer document available from your provincial land registry office. If it applies, use the strata lot for the lot number.

Lot number or strata number: _____

Plan number: _____

Other (concession, range, parcel, section): _____

For a mobile home, indicate:

Manufacturer: _____

Model: _____

Serial number: _____

Part C – Housing and application type information

Type of claimant (tick only **one** box):

- ☐ Builder and landlord
- ☐ Purchaser and landlord
- ☐ Cooperative housing corporation (co-op) and landlord
- ☐ Lessor of land for residential purposes (see "Type of application" on page 6)
- ☐ Cooperative housing corporation (co-op) (builder and landlord) (**PBRH**)
- ☐ Cooperative housing corporation (co-op) (purchaser and landlord) (**PBRH**)
- ☐ Cooperative housing corporation (co-op) (builder and landlord) (**ENRRP**)
- ☐ Cooperative housing corporation (co-op) (purchaser and landlord) (**ENRRP**)

Purchase and sale agreement date
If you purchased the rental housing from a builder, enter the date the original purchase and sale agreement was signed by you and the builder. If the agreement was signed on different dates, use the later date. Year Month Day _____

Part C – Housing and application type information (continued)

Type of construction (tick only **one** box):

- ☐ Newly constructed residential complex
- ☐ Substantially renovated residential complex
- ☐ Construction of an addition to a multiple-unit residential complex
- ☐ Conversion of non-residential property to a residential complex

Type of housing (tick only **one** box):

- ☐ Single unit residential complex
- ☐ Condominium unit
- ☐ Duplex or an addition of **one** unit to a multiple unit residential complex
- ☐ Lease of land for residential purposes
- ☐ Co-op unit, or multiple unit residential complex, or an addition of **more** than **one** unit to a multiple-unit residential complex (that is **not** eligible for the **PBRH** rebate)
- ☐ Multiple unit residential complex, or an addition of four or **more** units (that is eligible for the **PBRH** rebate)

Note
A multiple-unit residential complex contains **more** than **one** residential unit but does **not** include a condominium complex or a duplex (for housing rebate purposes).

If your claim is for a **single unit**, including a single unit residential complex, condominium unit, duplex or an addition of **one unit** to a multiple-unit residential complex, fill out all of **Parts A**, **B**, **C**, and **F** on this form and the applicable sections of **Part D**.

If your claim is for a **lease of land** only, fill out all of **Parts A**, **B**, **C**, and **F** on this form and the applicable sections of **Part E**.

The construction start date and construction completion date **must** be provided when claiming the PBRH rebate and the Ontario ENRRP rebate. These dates are **not** required when claiming the NRRP rebate.

If you ticked "Multiple unit residential complex, or an addition of four or more units (that is eligible for the **PBRH** rebate), enter the construction start date.
If you are claiming the Ontario ENRRP rebate, enter the construction start date, regardless of the option selected above.

Year Month Day

Enter the date construction was substantially completed.

Year Month Day

If your claim is for a **co-op unit** or **multiple units**, including a multiple-unit residential complex or an addition of **more** than **one** unit to a multiple-unit residential complex (including **PBRH**), fill out all of **Parts A**, **B**, **C**, and **F** on this form. Do **not** fill out Parts D and E of this form. You **must** also complete the calculation for a co-op unit or multiple-units on Form GST525, Supplement to the New Residential Rental Property Rebate Application – Co-op and Multiple Units.

If you are claiming your new residential rental property rebate as an adjustment on **line 111** of your GST/HST return, enter the reporting period in which you claimed the adjustment.

From Year Month Day to Year Month Day

Part C – Housing and application type information (continued)

Type of application (tick only **one** box):

☐ **Type 6 (lease of building and land)**

- Purchaser/landlord: A landlord (other than a co-op) who made a taxable purchase of a residential complex, and who leased the residential unit(s) and the land portion of the complex.
- Builder/landlord: A landlord (other than a co-op) who constructed, substantially renovated or converted a property to a residential complex, or made an addition to, a multiple unit residential complex and who leased the residential unit(s) and the land portion of the complex or addition that resulted in the landlord having made a self-supply of the property.
- A co-op that is deemed **not** to be a co-op for the purposes of the **PBRH** rebate (see the note under type 8).

Note
A **NRRP** rebate (which includes the **PBRH** rebate) is available using application type 6 if you are a purchaser/landlord or a builder/landlord of a residential complex, and you meet the conditions that apply.

☐ **Type 7 (sale of building and lease of land)**

- A landlord (other than a co-op) who constructed, substantially renovated or converted a property to a residential complex, or made an addition to a multiple unit residential complex and who sold the building or the part of the building in which **one** or **more** residential units are located and leased the land portion of the complex or addition that resulted in the landlord having made a self-supply of the property. 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.

☐ **Type 8 (co-op – lease of residential unit and land)**

- Purchaser/landlord: A co-op that made a taxable purchase of a residential complex and leased **both** a residential unit and the portion of the land associated with the complex.
- Builder/landlord: A co-op that constructed, substantially renovated or converted a property to a residential complex, or made an addition to a multiple unit residential complex and leased **both** the residential unit and the land portion of the complex or addition that resulted in the landlord having made a self-supply of the property.

Note
A co-op that is the purchaser or builder of a residential complex can claim a GST/HST new residential rental property rebate if certain conditions are met. To calculate the rebate, the co-op **must** fill out Form GST525 using application **type 8**.

However, if the conditions for claiming the **PBRH rebate** are met, a co-op will **not** be considered a co-op for the self-supply of the building. In this case, the co-op **must** fill out Form GST525 using application **type 6** to claim the **PBRH rebate**.

☐ **Type 9A (lease of land that is not in a residential trailer park)**

- A person who leased land for residential use (other than a site in a residential trailer park) that resulted in the person having made a self-supply at the time of the first lease or on a change in use of the land.

☐ **Type 9B (lease of a site in a residential trailer park)**

- A person who leased a site in a residential trailer park, or a site in an addition to a residential trailer park that resulted in the person having made a self-supply at the time of the first lease or on a change in use of the land.

Part D – Rebate calculation for type 6 and type 7

(You must send supporting documents along with this rebate claim. For more information, see Guide RC4231.)

If you paid the HST on a purchase or self-supply of housing, you may be entitled to claim a rebate for some of the provincial part of the HST you paid. A provincial new residential rental property rebate may be available even if a GST/HST new residential rental property rebate is **not**. For more information, see the appropriate provincial rebate schedule, and Guide RC4231, GST/HST New Residential Rental Property Rebate.

Rebate type 6: Fill out Section 1 and Section 2 of **Part D**. If you are **not** entitled to claim a GST/HST NRRP rebate, but you are entitled to claim an Ontario NRRP rebate, fill out lines G, X1, and H, if applicable.

Rebate type 7: Fill out Section 1 and Section 3 of **Part D**. If you are **not** entitled to claim a GST/HST NRRP rebate, but you are entitled to claim an Ontario NRRP rebate, fill out lines M, X1, and N, if applicable.

Note
You are entitled to make a **type 7** claim for a single unit residential complex or a residential condominium unit **only** if the purchaser of the building part of the complex is entitled to claim the GST/HST new housing rebate for some of the GST or federal part of the HST.

Section 1 – Rebate calculation for type 6 and type 7

If you paid the GST on the purchase or self-supply of the residential complex or addition, enter on line A the total amount of the GST paid.

If you paid the HST on the purchase or self-supply of the residential complex or addition, enter on line A the result of the applicable calculation below:

- **If you paid the HST at the rate of 13%**, multiply the total amount of HST paid by 5/13.
- **If you paid the HST at the rate of 14%**, multiply the total amount of HST paid by 5/14.
- **If you paid the HST at the rate of 15%**, multiply the total amount of HST paid by 5/15.

$ **A**

FMV of the residential complex or addition (building and land) at the time tax became payable on the purchase or self-supply (do **not** include the GST/HST payable on the FMV). $ **B**

If you are claiming a rebate under type 6 and you purchased the residential complex, enter the purchase price of the complex (do **not** include the GST/HST). $ **C**

Multiply the amount on line A by **36%**, up to the **maximum** of $6,300. $ **D**

If the amount from line B is $350,000 or less, enter the amount from line D.
If the amount from line B is more than $350,000, enter the result of the following calculation:

$$\frac{(\$450{,}000 - \text{line B})}{\$100{,}000} \times \text{line D}$$

If negative, enter "0."

$ **E**

Part D – Rebate calculation for type 6 and type 7 (continued)

Section 2 – Calculation for type 6 only

GST/HST new residential rental property rebate
Enter the amount from line E in Section 1.

$ | F

Provincial new residential rental property rebate amount
If you are eligible, enter the result of the calculation for line D of the appropriate provincial rebate schedule.

$ | G

If you are claiming the Ontario ENRRP rebate and either you or someone else has already claimed the Ontario NRRP rebate for the residential rental property, enter the amount of the Ontario NRRP rebate.

$ | X1

Total rebate amount
Line F plus line G minus line X1.

$ | H

Section 3 – Calculation for type 7 only

Total amount of the sale price for the building **only**.

$ | I

Date purchase and sale agreement was signed by **both** you and the purchaser.
If the agreement was signed on different dates, use the later date.

Year Month Day

Rebate rate and maximum rebate amount
Enter the result of the following calculation (up to the **maximum** of $6,300):

Amount from line I: $ × Rebate rate from **page 13**: % = $ | J

To find out the rebate rate that applies to you, see "Rebate rate" on page 13.

Section 3 – Calculation for type 7 only (continued)

Tick the applicable box and complete the calculation based on the rebate rate you used to fill out line J. If the result for line K is "0," you are **not** entitled to claim a GST/HST new residential rental property rebate.

☐ Fill out line K as follows if the rebate rate that applied for filling out line J was **1.71%**:

- If the amount from line B in Section 1 is $367,500 or less, enter the amount from line J.
- If the amount from line B in Section 1 is more than $367,500, enter the result of the following calculation:

$$\frac{(\$472{,}500 - \text{line B})}{\$105{,}000} \times \text{line J}$$

If negative, enter "0."

☐ Fill out line K as follows if the rebate rate that applied for filling out line J was **1.60%**:

- If the amount from line B in Section 1 is $395,500 or less, enter the amount from line J.
- If the amount from line B in Section 1 is more than $395,500, enter the result of the following calculation:

$$\frac{(\$508{,}500 - \text{line B})}{\$113{,}000} \times \text{line J}$$

If negative, enter "0."

☐ Fill out line K as follows if the rebate rate that applied for filling out line J was **1.58%**:

- If the amount from line B in Section 1 is $399,000 or less, enter the amount from line J.
- If the amount from line B in Section 1 is more than $399,000, enter the result of the following calculation:

$$\frac{(\$513{,}300 - \text{line B})}{\$114{,}000} \times \text{line J}$$

If negative, enter "0."

☐ Fill out line K as follows if the rebate rate that applied for filling out line J was **1.57%**:

- If the amount from line B in Section 1 is $402,500 or less, enter the amount from line J.
- If the amount from line B in Section 1 is more than $402,500, enter the result of the following calculation:

$$\frac{(\$517{,}500 - \text{line B})}{\$115{,}000} \times \text{line J}$$

If negative, enter "0."

$ | K

GST/HST new residential rental property rebate amount
Line E minus line K.
If the amount from line K is "0," you are **not** entitled to claim a GST/HST new residential rental property rebate.

$ | L

Provincial new residential rental property rebate amount
If you are eligible, enter the result of the calculation for line J of the appropriate provincial rebate schedule.

$ | M

If you are claiming the Ontario ENRRP rebate and either you or someone else has already claimed the Ontario NRRP rebate for the residential rental property, enter the amount of the Ontario NRRP rebate.

$ | X1

Total rebate amount
Line L plus line M minus line X1.

$ | N

Part E – Rebate calculation for type 9A and type 9B (You must send supporting documents along with this rebate claim. For more information, see Guide RC4231.)

If you paid the GST on the FMV of the land at the time of the self-supply of the land, enter the total amount of the GST paid.

If you paid the HST on the FMV of the land at the time of the self-supply of the land, enter the result of the applicable calculation below:

- **If you paid the HST at the rate of 13%**, multiply the total amount of HST paid by 5/13.
- **If you paid the HST at the rate of 14%**, multiply the total amount of HST paid by 5/14.
- **If you paid the HST at the rate of 15%**, multiply the total amount of HST paid by 5/15.

$ **O**

If you paid tax equal to the basic tax content of the land for a change-in-use, enter the total GST and/or the **federal part** of the HST that is included in the basic tax content of the land.

Enter the FMV of the land at the time of self-supply or change-in-use (do **not** include the GST/HST payable on the FMV). $ **P**

Multiply line O by 36%. $ **Q**

Fill out **lines R and S only** if the lease is a site in a residential trailer park. Otherwise, go to line T. Enter the total number of sites in the residential trailer park or in the addition to the residential trailer park at the time of self-supply or change-in-use. **R**

Divide the amount on line P by the number of sites indicated on line R. $ **S**

GST/HST new residential rental property rebate amount

Tick the applicable box and enter the result of the calculation that applies to your situation.

☐ **Calculation 1**: If the lease of land is **not** a site in a residential trailer park **and** the amount from line P is $87,500 or less, enter the amount from line Q. If the amount from line P is more than $87,500, enter the result of the following calculation:

$$\frac{(\$112{,}500 - \text{line P})}{\$25{,}000} \times \text{line Q}$$

If negative, enter "0."

$ **T**

☐ **Calculation 2**: If the lease of land is a site in a residential trailer park **and** the amount from line S is $87,500 or less, enter the amount from line Q. If the amount from line S is more than $87,500, enter the result of the following calculation:

$$\frac{(\$112{,}500 - \text{line S})}{\$25{,}000} \times \text{line Q}$$

If negative, enter "0."

Provincial new residential rental property rebate amount

If you are eligible, enter the result of the calculation for line II of the appropriate provincial rebate schedule. $ **U**

If you are claiming the Ontario ENRRP rebate and either you or someone else has already claimed the Ontario NRRP rebate for the residential rental property, enter the amount of the Ontario NRRP rebate. $ **X1**

Total rebate amount

Line T plus line U minus line X1. $ **V**

Part F – Certification

I certify that the information given in this form and any supplemental forms, including Form GST525, any accompanying provincial rebate schedule and all supporting documents, is correct and complete. I, or any other owners, have **not** previously claimed the "Total rebate amount" or any part of that amount, for any units or land included in this claim, and I certify that I am eligible to claim this total rebate amount.

Name (print)	Signature of claimant or authorized representative of claimant	Year Month Day

Only the claimant or the authorized person may sign this form. If the name of the authorized person signing this form does **not** exactly match the information we have on file, this request will **not** be processed. Applications that cannot be processed, for any reason, will **not** be returned to you. To avoid processing delays and before signing this form, ensure that we have the complete information of the authorized person.

Personal information (including the SIN) is collected and used to administer or enforce Part IX of the Excise Tax Act, and related programs and activities including administering tax, rebates, elections, audit, compliance, and collection. The information collected may be disclosed to other federal, provincial, territorial, aboriginal or foreign government institutions to the extent authorized by law. Failure to provide this information may result in paying interest or penalties, or in other actions. Under the Privacy Act, individuals have a right of protection, access to and correction of their personal information, and to file a complaint with the Privacy Commissioner of Canada regarding the handling of their personal information. Refer to Personal Information Bank CRA PPU 241 on Info Source at **canada.ca/cra-info-source**.

Clear Data

General information

Eligibility

You must meet **all** of the eligibility requirements and conditions for this rebate. These requirements and conditions are explained in Guide RC4231, GST/HST New Residential Rental Property Rebate.

What is a self-supply?

Generally, a builder of newly constructed or substantially renovated housing is considered to have both made a taxable sale of the housing and to have purchased that housing (made a self-supply) at the later of the time the construction or substantial renovation is substantially completed and the time possession or use of the unit is given to an individual as a place of residence. In this case, the builder has to account for the GST/HST the builder is considered to have collected on the self-supply on its GST/HST return for the reporting period during which the self-supply occurs and remit any positive amount of net tax before it can claim a new residential rental property rebate. This applies whether or not the builder is a GST/ HST registrant.

In some cases, a person who supplies land by way of lease, licence, or similar arrangement for residential use, including a site in a residential trailer park or an addition to such a park, may have to account for the GST/HST on a self-supply of that land, park, or addition.

For more information on self-supply, see Guide RC4052, GST/HST Information for the Home Construction Industry, and GST/HST Memoranda 19-2-3, Residential Real Property – Deemed Supplies.

Completion instructions

For a cooperative housing corporation (co-op) unit or multiple units, including a multiple unit residential complex or an addition of more than one unit to a multiple unit residential complex – Fill out Parts A, B, C, and F of this form. Do **not** fill out any section of Part D or Part E of this form. In addition, you **must** fill out Form GST525, Supplement to the New Residential Rental Property Rebate Application – Co-op and Multiple Units.

For individually-owned, single-unit residential complexes, condominium units, duplexes, triplexes, housing co-ops, and owned houses situated on leased land and sites in residential trailer parks, the **PBRH** rebate will **not** apply but this housing would continue to qualify for the existing GST/HST new residential rental property rebate where the conditions for the existing rebate are met. Fill out Parts A, B, C, D, and F of this form and the appropriate provincial rebate schedule.

For a single unit, including a single unit residential complex, a residential condominium unit, a duplex and an addition of only one unit to a multiple unit residential complex – For type 6, fill out Parts A, B, and C, Sections 1 and 2 of Part D, and Part F of this form. For type 7, fill out Parts A, B, and C, Sections 1 and 3 of Part D, and Part F of this form. Do **not** fill out Part E.

For the lease of land – Fill out Parts A, B, C, E, and F of this form. Do **not** fill out Part D.

Note
If you are entitled to claim a provincial new residential rental property rebate, fill out the appropriate provincial rebate schedule and attach it to this rebate application.

Owner of the business/organization

Complete this part if the claimant listed in Part A is not an individual. An owner is an individual with full authority for the business or organization. Owners may receive confidential information, make changes to an account, update direct deposit information, and authorize a representative to be added to their account. An owner can be an individual, a partner of a partnership, a director, an officer of a corporation or organization, a trustee, or an individual with delegated authority.

Relevant date

The **relevant date** is generally the day when tax became payable on the purchase, or was deemed to have been paid for the self-supply of the property (the day the self-supply occurs).

Other than a co-op unit:

- In the case of a purchase of the property from another person, enter the date the tax became payable on the purchase.
- In the case of a self-supply, enter the date the tax became payable on the self-supply.

If you are a purchaser/landlord of a condominium unit:

- If you took possession of the condominium unit before the complex was registered as a condominium, the **relevant date** is the earlier of the day that ownership of the unit is transferred to you under the agreement for the supply and the day that is 60 days after the day the condominium complex is registered as a condominium.
- In any other case, the day that is the earlier of the day that ownership of the unit is transferred to you and the day possession of the property is transferred to you under the agreement for the supply of the unit.

For information on when tax becomes payable in either case, see Guide RC4231.

For a co-op unit, enter the month in which you gave occupancy of the unit to an individual under an exempt lease.

What is a substantial renovation?

A substantial renovation occurs when **90%** or **more** of the livable areas of an existing residential complex have been removed or replaced. This does **not** include the foundation, exterior and interior supporting walls, roof, floors and staircases. Livable areas generally include finished basements and finished attics; livable areas do **not** include garages or crawl spaces. Partial completion of a basement does **not** count toward a substantial renovation.

Clear Data

Rebate rate

Use the information below to determine the rebate rate to be used for calculating the amount at line J in Section 3 of Part D. The information below is also used to determine the rebate rate for calculating line V in Part C of Form GST525. Only **one** rebate rate can apply to your situation.

Use **1.57%** if the housing is located in:

- New Brunswick
- Newfoundland and Labrador
- Prince Edward Island

and you had to account for the HST at 15% on the self-supply of the house and the land.

Use **1.58%** if the housing is located in Nova Scotia and you had to account for the HST at 14% on the self-supply of the housing and the land.

Use **1.60%** if the housing is located in Ontario, and you had to account for the HST at 13% on the self-supply of the housing and the land.

Use **1.71%** if you had to account for the GST at 5% on the self-supply of the housing and land.

Required documents for application type 6

If you are a purchaser/landlord, you have to send your signed purchase and sale agreement (excluding attachments), Statement of Adjustments for the purchase of the property, **and** the rental or lease agreement with your rebate application.

If you are a builder/landlord, you have to send the rental or lease agreement with your rebate application.

Where to send this form

If you are an **individual**, and your mailing address is located in Sudbury/Nickel Belt, Toronto Centre, Toronto East, Toronto West, Toronto North, Barrie, or Hamilton; **or** you are a **GST/HST registrant** located in Sudbury/Nickel Belt, Toronto Centre, Toronto East, Toronto West, Toronto North, Barrie, or Hamilton, and you have filed your GST/HST return electronically, send your form to:

Sudbury Tax Centre
1050 Notre Dame Avenue
Sudbury ON P3A 5C1

If you are an **individual**, and your mailing address is located anywhere in Canada other than Sudbury/Nickel Belt, Toronto Centre, Toronto East, Toronto West, Toronto North, Barrie, or Hamilton; **or** you are a **GST/HST registrant** located anywhere in Canada other than Sudbury/Nickel Belt, Toronto Centre, Toronto East, Toronto West, Toronto North, Barrie, or Hamilton, and you have filed your GST/HST return electronically, send your form to:

Prince Edward Island Tax Centre
275 Pope Road
Summerside PE C1N 6A2

Send your form to the tax centre indicated on your return if you are a **GST/HST registrant** who is eligible to file a paper GST/HST return. (In addition to your form and the provincial rebate schedule, you have to send your return in which you claimed a deduction).

If you report your rebate amount on an electronically filed return, you have to mail your rebate application no later than the day you file your return.

If you need help

For more information, see Guide RC4231, GST/HST New Residential Rental Property Rebate, go to **canada.ca/gst-hst**, or call **1-800-959-5525**.

To get our forms and publications, go to **canada.ca/gst-hst-pub**.