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Canada Revenue Agency | Agence du revenu du Canada

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GST/HST Return for Purchase of Real Property or Carbon Emission Allowances

Part 1 Working copy

Fill out this return to report and pay the goods and services tax/harmonized sales tax (GST/HST) when you purchase taxable real property (for example, land or a building) or you purchase taxable supplies of emission allowances (see page 3 for definition) that are made in Canada, and you are in **any** of the following situations:

- You **are registered** for the GST/HST and the use or supply of the real property or emission allowances in your commercial activities will be 50% **or less**.
- You **are not registered** for the GST/HST **and** you purchased the real property from a person who is **not** resident in Canada, or from a person who is considered to be resident only for activities carried on through the person's permanent establishment in Canada.
- You **are not registered** for the GST/HST **and** you purchased taxable supplies of emission allowances that are made in Canada.

If you are a selected listed financial institution (SLFI) for Quebec sales tax (QST) purposes, or an SLFI only for GST/HST purposes that has QST to report and pay, fill out Form RC7260, GST/HST and QST Return for Purchase of Real Property/Immovable or Carbon Emission Allowances by a Selected Listed Financial Institution.

For purchases of emission allowances, fill out **one** return for **all** the GST/HST that you have to report and pay on **all** your purchases of emission allowances that are made in the same calendar month. For purposes of reporting the purchase date of the emission allowances in your return, enter the date of your first purchase of an emission allowance that is made in the calendar month.

For more information on the exceptions and special rules, or to find out which form you should fill out, see page 3.

Name	Business number (if applicable) R T
Address and description of the real property, including the proper name(s) of any building(s) situated on the property (if applicable)	
City / Province, territory or state / Postal code or ZIP code / Country	
Real property vendor's name	Real property vendor's address (Unit no. – Street no., Street name, PO Box, RR)
City / Province, territory or state / Postal code or ZIP code / Country	
Purchase date of the real property or emission allowances (For more information, see page 3).	Year Month Day
Due date of this return (For more information, see page 3).	Year Month Day

Tax calculation

Enter the total purchase price of the real property or emission allowances on which you are calculating the tax. Do **not** include the GST/HST.	201	
Enter the total amount of the GST/HST due on the purchase of the real property or purchases of emission allowances. **Do not fill out line 205 before reading "Filling out line 205 – Which rate of tax applies" on page 3**.	205	
Enter the amount of the **payment** you are sending with your return. (For more information, see Filing instructions on page 2).	215	

(Ce formulaire est disponible en français.)

Canada

▼ **Detach and return lower part (Part 2)** ▼

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Part 2 Fill out this section and the identification section on page 2.

20 **5**

Business number (if applicable) R T

Purchase date of the real property or emission allowances: Year Month Day

Internal use only Year Month Day

Total purchase price	201	
GST/HST due	205	
Payment enclosed	215	

I certify that the information given on this return and in any attached document is correct and complete and that I am the person required to file this return, or that I am authorized to sign this return on behalf of that person.

Name (print)	Signature	Year Month Day

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How to determine your tax centre

If your tax services office is located in:	Send this return to:
Sudbury/Nickel Belt, Toronto Centre, Toronto East, Toronto West, Toronto North, Barrie, or Hamilton	Canada Revenue Agency Sudbury Tax Centre 1050 Notre Dame Avenue Sudbury ON P3A 5C1
Any other location	Canada Revenue Agency Prince Edward Island Tax Centre 275 Pope Road Summerside PE C1N 6A2

Note
In Quebec, Revenu Québec generally administers the GST/HST. If the physical location of your business is in Quebec, you have to file your returns with Revenu Québec using its forms, unless you are an SLFI for GST/HST or Quebec Sales Tax (QST) purposes or **both**. For more information, see the Revenu Québec publication IN-203-V, General Information Concerning the QST and the GST/HST, available at **revenuquebec.ca**. If you are an SLFI, go to **canada.ca/gst-hst-financial-institutions**.

▼ Detach and return lower part (Part 2) ▼

Part 2

Identification

Fill out this section.

Full legal name		
Trading name (if different from full legal name)		
Mailing address (Unit no. – Street no., Street name, PO Box, RR)		
City	Province, territory or state	
Postal code or ZIP code	Country	
Contact name	Telephone number	Extension

Filing instructions

Send Part 2 of this form with your payment to your tax centre unless your payment is $10,000 or more. Find your tax centre address at the beginning of this page. If your payment is $10,000 or more, you must make it at your financial institution in Canada with Form RC158, Remittance Voucher – Payment on Filing - personalized. However, you are still required to send your return to your tax centre.

You **cannot** file this return at your financial institution.

If you pay by cheque, write your business number (if applicable) on your cheque and make it payable to the Receiver General. Make your payment in Canadian funds. You do **not** have to make a payment if the tax payable is $2 or less. The Canada Revenue Agency (CRA) will charge a fee for any dishonoured payment.

Do **not** staple, clip, tape, or fold your voucher, cheque, or money order. Do **not** mail cash.

Personal information 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**.

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General information

Who should fill out this return

Fill out this return to report and pay the GST/HST when you purchase taxable real property (for example, land or a building) or you purchase taxable supplies of emission allowances that are made in Canada, and you are in **any** of the following situations:

- You **are registered** for the GST/HST and the use or supply of the real property or emission allowances in your commercial activities will be 50% **or less**.
- You **are not registered** for the GST/HST **and** you purchased the real property from a person who is not resident in Canada, or from a person who is considered to be resident only for activities carried on through the person's permanent establishment in Canada.
- You **are not registered** for the GST/HST **and** you purchased taxable supplies of emission allowances that are made in Canada.

For purchases of emission allowances, fill out **one** return for all the GST/HST that you have to report and pay on all your purchases of emission allowances that are made in the same calendar month. For purposes of reporting the purchase date of the emission allowances in your return, enter the date of your first purchase of an emission allowance that is made in the calendar month.

When not to fill out this return

Do not fill out this return if you are an SLFI for QST purposes, or an SLFI only for GST/HST purposes that has QST to report and pay. Instead, fill out Form RC7260, GST/HST and QST Return for Purchase of Real Property/ Immovable or Carbon Emission Allowances by a Selected Listed Financial Institution. For more information, including the definition of an SLFI for GST/HST and QST purposes, go to **canada.ca/gst-hst-financial-institutions**.

Exceptions

Do not fill out this return if you purchased either taxable real property or emission allowances **and** you are in **any** of the following situations:

- You **are registered** for the GST/HST **and** the use or supply of the real property or emission allowances in your commercial activities will be **more than 50%**. Instead, fill out your regular return, for example Form GST34-2, Goods and Services Tax/Harmonized Sales Tax Return for Registrants - personalized, to report and pay the GST/HST.
- You are an individual who purchased a residential complex, such as a house, or a cemetery plot or similar site, and the vendor is resident in Canada. You have to pay the GST/HST to the vendor.
- You **are not registered** for the GST/HST and the vendor of the real property is resident in Canada. You have to pay the GST/HST to the vendor.
- You purchased a taxable supply of emission allowances that was made outside Canada. Instead, fill out Form GST59, GST/HST Return for Imported Taxable Supplies, Qualifying Consideration, and Internal and External Charges, or your regular return to self-assess GST/HST in respect of imported taxable supplies of emission allowances made outside Canada. For more information,see Guide RC4022, General Information for GST/HST Registrants.

Filling out your return

Part 1

Fill out all boxes in Part 1 of your return as applicable. Part 1 is your working copy. Make sure to keep it and any information you used to prepare your return, in case the CRA asks to see them.

What is the purchase date of the real property or emission allowances?

You have to enter the purchase date of the real property or emission allowances on your return. This date will determine the due date for your return and payment. For purposes of your return, the purchase date of the real property is the **earlier** of the following:

- The day ownership is transferred to you.
- The day possession is transferred to you under the purchase and sale agreement.

The purchase date of the emission allowances is the date of purchase of the emission allowances.

Exception for certain residential condominium units

If you purchased a residential condominium unit and possession of the unit is transferred to you under the purchase and sale agreement before the condominium complex is registered as a condominium, the purchase date is the **earlier** of the following:

- The day ownership is transferred to you.
- The day that is 60 days after the day the complex is registered as a condominium.

Due date

Your return and payment are due on or before the last day of the month after the calendar month that includes the purchase date of the real property or the emission allowances.

For example, if the purchase date is July 7, 2025, the due date for your return and payment is August 31, 2025.

Penalty and interest will apply if the CRA does **not** receive your return and payment by the due date.

Filling out line 205 – Which rate of tax applies

For supplies of real property, if the real property is situated in:

- Ontario, tax applies at the HST rate of 13%
- Nova Scotia, tax applies at the HST rate of 14% as of April 1, 2025
- New Brunswick, Newfoundland and Labrador, Nova Scotia (until March 31, 2025) or Prince Edward Island, tax applies at the HST rate of 15%
- the rest of Canada, tax applies at the GST rate of 5%

Note

For GST/HST purposes, special rules apply if the real property is situated in **both** a participating province and another province (or outside Canada). For example, a purchase of real property may include land that straddles the border between a participating province and another province. If you are in this situation, call **1-800-959-8287** or see GST/HST Memorandum 3-3-4, Place of Supply in a Province – Real Property, for more information.

For supplies of emission allowances, if the supply is made in:

- Ontario, tax applies at the HST rate of 13%
- Nova Scotia, tax applies at the HST rate of 14% as of April 1, 2025
- New Brunswick, Newfoundland and Labrador, Nova Scotia (until March 31, 2025) or Prince Edward Island, tax applies at the HST rate of 15%
- the rest of Canada, tax applies at the GST rate of 5%

Note

For more information on the place of supply rules, see GST/HST Memorandum 3-3-5, Place of Supply in a province – General Rules for Intangible Personal Property.

Filling out your return

Part 2

Enter your business number (if applicable), the purchase date of the real property or emission allowances (as applicable), and information from lines **201**, **205**, and **215** in Part 1 into the corresponding boxes in Part 2 (at the bottom of page 1).

Make sure to sign Part 2 and fill out the identification area at the bottom of page 2.

Definitions

Emission allowance means an allowance, credit or similar instrument (other than a prescribed allowance, credit or instrument) that:

- is issued or created by, or on behalf of **any** of the following:
  - a government, a government of a foreign country, a government of a political subdivision of a country, a supranational organization or an international organization (each of which is, in this definition, referred to as a "regulator")
  - a board, commission or other body established by a regulator
  - an agency of a regulator
- can be used to satisfy a requirement under **either** of the following:
  - a scheme or arrangement implemented by, or on behalf of, a regulator to regulate greenhouse gas emissions
  - a prescribed scheme or arrangement
- represents a specific quantity of greenhouse gas emissions expressed as carbon dioxide equivalent

Emission allowance also includes a prescribed property.

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Participating province means a province that has harmonized its provincial sales tax with the GST to implement the harmonized sales tax (HST). Participating provinces include New Brunswick, Newfoundland and Labrador, Nova Scotia, Ontario, and Prince Edward Island, but do not include the Nova Scotia offshore area or the Newfoundland offshore area except to the extent that offshore activities, as defined in subsection 123(1) of the Excise Tax Act, are carried on in that area.

Where to send this form

Send Part 2 of your form with your payment to your tax centre. To determine your tax centre, see page 2. You **cannot** file your return at your financial institution.

If you need help

For more information, 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**.