



Canada Revenue
Agency

Agence du revenu
du Canada

Protected B – when completed
GST524 E (16)

GST/HST New Residential Rental Property Rebate Application

NOTE: In this form, the text inserted between square brackets represents the regular print information.

Use this form if you purchased or built a new residential rental property, substantially renovated a residential rental property, made an addition to a multiple unit residential rental property, converted a commercial property into a residential rental property, or leased land for residential purposes.

You have to send the appropriate supporting documentation with your application (we accept photocopies). For more information on the required supporting documentation for your application type, refer to Guide RC4231, "GST/HST New Residential Rental Property Rebate". Your claim may be delayed or denied if this form is not completed in full, the rebate calculation is not correct, or the required documentation is not submitted with your application. **We may verify any claim.**

continue on next page →

Section A – Claimant Information

Claimant's business number (if applicable)

									R	T				
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Claimant's Social insurance number

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Language preference English French

Claimant's legal name – **one name only** (last name, first name, and initial(s) for individuals)

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

Legal name (last name, first name, and initial(s) for individuals)

Claimant's mailing address
(Unit No – Street No Street name)

P.O. Box, R.R.

City

Prov./Terr.

Postal code

Contact name

Area code

Telephone number

continue on next page →

Section B – Property Information

Address of leased property for which a rebate is being claimed
(Unit No – Street No Street name, PO Box, RR)

City

Prov./Terr.

Postal code

Relevant date

(see instructions on page 38 [5])

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

Year

Month

Day

Legal description of property (as it appears on the deed issued by your provincial land registry office, or another land transfer document)

Lot number or strata number

Plan number

Other (concession, range, parcel, section)

If a mobile home,
indicate:

Manufacturer

Model

Serial Number

continue on next page →

Section C – Housing and application type information

Type of claimant (tick one box only)

Builder and landlord

Co-operative housing corporation (co-op) and landlord

Purchaser and landlord

Lessor of land only (see "Type of application" on the next page)

Purchase agreement date

If you ticked "Purchaser and landlord" enter the date the purchase agreement was signed by you and the vendor. If the agreement was signed on different dates, use the later date.

Year	Month	Day

Type of construction (tick one box only)

New construction

Construction of an addition to a multiple unit residential complex

Substantial renovation

Conversion to a residential complex without substantial renovation

continue on next page →

Type of housing (tick one box only)

Single unit

Lease of land
If your claim is for a **lease of land** only, complete all of sections A, B, C, and F on this form and the applicable parts of Section E.

Condominium unit

Co-op unit or multiple units (not including condominium units, duplexes or additions that contain only one unit)

Duplex or addition of one unit to a multiple unit residential complex

Addition of more than one unit to a multiple unit residential complex





If your claim is for a **single unit, condominium unit, duplex or addition of one unit**, complete all of sections A, B, C, and F on this form and the applicable parts of Section D.



If your claim is for a **co-op unit or multiple units**, including an addition of more than one unit, complete all of sections A, B, C, and F on this form. Then 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". **Do not complete** sections D and E of this form.

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NC

If you are claiming your new residential rental property rebate as an adjustment on **line 111** of your GST/HST return or on **line 1301** of Schedule A of your GST/HST NETFILE return, enter the reporting period in which you claimed the adjustment.

From

Year	Month	Day

To

Year	Month	Day

Type of application (tick one box only)

- Type 6**
- 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 both the residential unit(s) and the land part of the complex or addition; or
 - a landlord (other than a co-op) who made a taxable purchase of a residential complex, and who leased both the residential unit(s) and the land portion of the complex.

Type of application (tick one box only)

- Type 7** ● 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 residential unit(s) and leased the land part of the complex or addition. 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 of application (tick one box only)

- Type 8**
- 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 that leased both the residential unit and the land portion of the complex or addition; or
 - a co-op that made a taxable purchase of a residential complex, and leased both the residential unit and the land part of the complex.

Type of application (tick one box only)

- Type 9A** ● a person who leases land for residential use (other than a site in a residential trailer park) that results in the person having made a self-supply at the time of the first lease or on a change of use of the land; or
- Type 9B** ● a person who leases a site in a residential trailer park, or a site in an addition to a residential trailer park that results in the person having made a self-supply at the time of the first lease or on a change of use of the land.

Section D – Rebate calculation for Type 6 and Type 7

(You have to send us supporting documents. For more information, see Guide RC4231.)

If you paid the HST on a purchase or self-supply of housing located in a province that offers a provincial new residential rental property rebate, 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 (Form RC7524-BC, "GST524 British Columbia Rebate Schedule" or Form RC7524-ON, "GST524 Ontario Rebate Schedule") and Guide RC4231, "GST/HST New Residential Rental Property Rebate".

If you are not entitled to claim a GST/HST new residential rental property rebate, but you are entitled to claim a provincial new residential rental property rebate, complete sections A, B, C, and F of this form (**do not complete** sections D and E). Then complete the appropriate provincial rebate schedule and send it to us with this rebate application.

Rebate Type 6: Complete Part I and Part II of Section D and Section F.

Rebate Type 7: Complete Part I and Part III of Section D and Section F.

Note

If you are making a **Type 7** claim, you are not entitled to claim this rebate if the purchaser is not entitled to claim the GST/HST new housing rebate for some of the GST or federal part of the HST.

Part I – 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 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 12% HST, multiply the HST paid by 5/12.

\$		A
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If you paid 13% HST, multiply the HST paid by 5/13.

\$		A
----	--	----------

If you paid 14% HST after March 31, 2013, multiply the HST paid by 5/14.

\$		A
----	--	----------

If you paid 14% HST under an agreement entered into before October 31, 2007, multiply the HST paid by 6/14.

\$		A
----	--	----------

If you paid 15% HST after June 30, 2010,
multiply the HST paid by 5/15.

\$		A
----	--	----------

If you paid 15% HST under an agreement
entered into before May 3, 2006,
multiply the HST paid by 7/15.

\$		A
----	--	----------

Fair market value 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
fair market value).

\$		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
----	--	----------

Tick the applicable box and multiply the amount on line A by 36% up to applicable maximum:

**If you paid the GST at 5%,
or the HST at 12% or 13%,
or if you paid 14% HST after
March 31, 2013 or at 15%
after June 30, 2010.** (maximum \$6,300) \$ **D**

**If you paid 6% GST
or 14% HST under an
agreement entered into
before October 31, 2007.** (maximum \$7,560) \$ **D**

**If you paid 7% GST
or 15% HST under an
agreement entered into
before May 3, 2006.** (maximum \$8,750) \$ **D**

If line B is \$350,000 or less,
enter the amount from line D.
If 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 II – Calculation for Type 6 only

GST/HST new residential rental property rebate
(enter the amount from line E in Part I
on page 20 [2]).

\$		F
----	--	----------

**Provincial new residential rental property
rebate amount** (if you are eligible, complete the
calculation on the applicable provincial rebate
schedule and enter the result on line G).

\$		G
----	--	----------

Total rebate amount, including any
provincial rebate (line F plus line G).

\$		H
----	--	----------

continue on next page →

Part III – Calculation for Type 7 only

Total amount of the sale price for the building only.

\$			I
----	--	--	----------

Date purchase agreement was signed by both you and the purchaser.

Year			Month	Day

Rebate rate and maximum rebate amount

Enter the result of the following calculation on line J (up to the **maximum** that applies to you):

Amount from line I: \$ _____ x

Rebate rate on **pages 41 to 45 [5]**: _____%

\$		J
----	--	----------

To find out the rebate rate and the maximum rebate amount that apply to you, see "Rebate rate" on pages 41 to 45 [5].

If your rebate rate is 1.71%, indicate which situation (A, B, or C), as described on pages 43 and 45 [5], applied to you: _____ (only one situation can apply).

Tick the applicable box and complete the calculation based on the rebate rate you used to complete line J.

If the result for line K is "0", you are **not** entitled to claim a GST/HST new residential rental property rebate.

Complete line K as follows if the rebate rate that applied for completing line J was **1.71%** and situation A applied to you:

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

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

**If negative,
enter "0"**

\$			K
----	--	--	----------

Complete line K as follows if the rebate rate that applied for completing line J was **1.60%**, or **1.71%** and situation B applied to you:

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

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

**If negative,
enter "0"**

\$			K
----	--	--	----------

Complete line K as follows if the rebate rate that applied for completing line J was **1.61%**:

- If line B in Part I is \$392,000 or less, enter the amount from line J.
- If line B in Part I is more than \$392,000, enter the result of the following calculation:

$$\frac{(\$504,000 - \text{line B})}{\$112,000} \times \text{line J}$$

**If negative,
enter "0"**

\$	
----	--

K

Complete line K as follows if the rebate rate that applied for completing line J was **1.57%**, or **1.71%** and situation C applied to you:

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

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

**If negative,
enter "0"**

\$			K
----	--	--	----------

Complete line K as follows if the rebate rate that applied for completing line J was **1.58%**:

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

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

**If negative,
enter "0"**

\$	
----	--

K

Complete line K as follows if the rebate rate that applied for completing line J was **2.04%**:

- If line B in Part I is \$371,000 or less, enter the amount from line J.
- If line B in Part I is more than \$371,000, enter the result of the following calculation:

$$\frac{(\$477,000 - \text{line B}) \times \text{line J}}{\$106,000}$$

**If negative,
enter "0"**

\$	
----	--

K

Complete line K as follows if the rebate rate that applied for completing line J was **2.34%**:

- If line B in Part I is \$374,500 or less, enter the amount from line J.
- If line B in Part I is more than \$374,500, enter the result of the following calculation:

$$\frac{(\$481,500 - \text{line B})}{\$107,000} \times \text{line J}$$

**If negative,
enter "0"**

\$	
----	--

K

GST/HST new residential rental property rebate amount (line E minus line K)

If 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, complete the calculation on the applicable provincial rebate schedule RC7524-BC or RC7524-ON, and enter the result on line M).

\$			M
----	--	--	----------

Total rebate amount, including any provincial rebate (line L plus line M).

\$			N
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Section E – Rebate calculation for Type 9A and Type 9B

(You have to send supporting documents. For more information, see Guide RC4231.)

If you paid the GST on the fair market value of the land at the time of the self-supply of the land, enter the amount of the GST paid on line O.

If you paid the HST on the fair market value of the land at the time of the self-supply of the land, enter the result of the applicable calculation on line O:

If you paid 12% HST, multiply the HST paid by 5/12.

\$		<input type="radio"/>
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If you paid 13% HST, multiply the HST paid by 5/13.

\$		<input type="radio"/>
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If you paid 14% HST after March 31, 2013, multiply the HST paid by 5/14.

\$		<input type="radio"/>
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If you paid 15% HST after June 30, 2010, multiply the HST paid by 5/15.

\$		<input type="radio"/>
----	--	-----------------------

If you paid tax equal to the basic tax content (BTC) 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 BTC of the land on line O.

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

\$			P
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Multiply line O by 36%.

\$			Q
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Complete 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 complete the calculation that applies to your situation and enter the result on line T.

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

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

**If negative,
enter "0"**

\$			T
----	--	--	----------

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

$$\frac{(\$112,500 - \text{line S})}{\$25,000} \times \text{line Q} \quad \text{If negative, enter "0"}$$

\$			T
----	--	--	----------

Provincial new residential rental property rebate amount (if you are eligible, complete the calculation on the applicable provincial rebate schedule and enter the result on line U). See Form RC7524-BC, "GST524 British Columbia Rebate Schedule", or Form RC7524-ON, "GST524 Ontario Rebate Schedule".

\$			U
----	--	--	----------

Total rebate amount, including any provincial rebate (line T plus line U).

\$			V
----	--	--	----------

Section F – Certification

I, _____, certify that the information
Name (print)

given in this form, including any accompanying provincial rebate schedule and all supporting documents, is, to the best of my knowledge, true, correct, and complete in every respect. I 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.

Signature of the claimant or authorized person

Year	Month	Day

continue on next page →

Section G – Direct deposit request

To have your refund deposited directly into your bank account, complete the information area below **or** attach a blank cheque with the information encoded on it and "VOID" written across the front.

Branch number

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Institution number

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Account number

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Name of the account holder

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Personal information 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 www.cra.gc.ca/gncy/tp/nfsrc/nfsrc-eng.html, Personal Information Bank CRA PPU 241.

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.

continue on next page →

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 co-operative housing corporation (co-op) unit or multiple units – Complete sections A, B, C, and F of this form and Form GST525, "Supplement to the New Residential Rental Property Rebate Application – Co-op and Multiple Units". **Do not complete** any part of Section D or Section E of this form.

For a single unit including a residential condominium unit, a duplex and an addition containing only one unit – For Type 6, complete sections A, B, and C, Parts I and II of Section D, and Section F of this form. For Type 7, complete sections A, B, and C, Parts I and III of Section D, and Section F of this form. **Do not complete** Section E.

For the lease of land – Complete sections A, B, C, E, and F of this form. **Do not complete** Section D.

Note

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

Relevant date

Other than a co-op:

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

For information on when tax becomes payable in either case, refer to guide RC4231.

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

Rebate rate

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

Use **1.57%** if the house is located in Nova Scotia, the agreement of purchase and sale was entered into on or after July 1, 2010, and possession of the house was first transferred to the purchaser on or after that date.

If your rebate rate is **1.57%**, the **maximum** you can enter on line J is **\$6,300**.

Use **1.58%** if the house is located in Prince Edward Island, possession of the house was first transferred to the purchaser on or after April 1, 2013, and you had to account for the HST at 14% on the self-supply of the house and land.

If your rebate rate is **1.58%**, the **maximum** you can enter on line J is **\$6,300**.

Use **1.60%** if the house is located in:

- New Brunswick or Newfoundland and Labrador, the agreement of purchase and sale was entered into on or after July 1, 2010, and possession of the house was first transferred to the purchaser on or after that date; or
- Ontario, possession of the house was first transferred to the purchaser on or after July 1, 2010, and you had to account for the HST at 13% on the self-supply of the house and the land.

If your rebate rate is **1.60%**, the **maximum** you can enter on line J is **\$6,300**.

Use **1.61%** if the house is located in British Columbia, possession of the house was first transferred to the purchaser on or after July 1, 2010, and before April 1, 2013, and you had to account for the HST at 12% on the self-supply of the house and the land.

If your rebate rate is **1.61%**, the **maximum** you can enter on line J is **\$6,300**.

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Use **1.71%** if one of the following situations applies to you:

- **Situation A:** You had to account for the GST at 5% on the self-supply of the house and land or, where the house is located in Nova Scotia, New Brunswick or Newfoundland and Labrador, you had to account for the HST at 13% on the self-supply of the house and land, and:
 - possession of the house was first transferred to the purchaser before July 1, 2010; or
 - the agreement of purchase and sale was entered into before April 7, 2010.

- **Situation B:** The house is located in New Brunswick or Newfoundland and Labrador possession of the house was first transferred to the purchaser after June 30, 2010, and the agreement of purchase and sale was entered into after April 6, 2010, and before July 1, 2010.

- **Situation C:** The house is located in Nova Scotia, possession of the house was first transferred to the purchaser after June 30, 2010, and the agreement of purchase and sale was entered into after April 6, 2010, and before July 1, 2010.

If your rebate rate is **1.71%**, the **maximum** you can enter on line J is **\$6,300**.

Use **2.04%** if you had to account for GST at 6% or HST at 14% on the self-supply of the house and land.

Exception for housing in Prince Edward Island: The rebate rate of 2.04% does not apply if possession of the house was first transferred to the purchaser on or after April 1, 2013, and you had to account for the HST at 14% on the self-supply of the house and land. In this case, use 1.58%.

If your rebate rate is **2.04%**, the **maximum** you can enter on line J is **\$7,560**.

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Use **2.34%** if you had to account for GST at 7% or HST at 15% on the self-supply of the house and land, under an agreement entered into before May 3, 2006.

If your rebate rate is **2.34%**, the **maximum** you can enter on line J is **\$8,750**.

Which rate of tax do I account for on a self-supply?

Generally, you have to account for tax on a self-supply at the rate of tax that is in effect on the day of the self-supply. However, there are different rules if you had to account for tax on a self-supply under an agreement you entered into:

- before October 31, 2007, if possession of the house transferred after December 31, 2007; or
- before May 3, 2006, if possession of the house transferred after June 30, 2006.

For more information on these rules, call **1-800-959-8287**.

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

Summerside 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 completed form and any applicable 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.

What if you need help?

For more information, see Guide RC4231, "GST/HST New Residential Rental Property Rebate", go to **www.cra.gc.ca/gsthst**, or call **1-800-959-5525**.

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