

General information and instructions

Completing the return

Part 1

Complete all boxes in Part 1 of the return. Part 1 is your working copy. Make sure to keep it and any information you used to prepare this return, in case we ask to see it.

What is the acquisition date of the real property?

You have to enter the acquisition date of the real property on this return. This date will determine the due date for your return and payment. For purposes of this return, the acquisition date of real property is the **earlier** of:

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

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 acquisition date is the **earlier** of:

- the day ownership is transferred; and
- the day that is 60 days after the day the complex is registered as a condominium.

Due date

This return and payment are due on or before the last day of the month after the calendar month that includes the acquisition date.

For example, if the acquisition date of the real property is June 8, 2010, the due date for this return and payment is July 31, 2010.

Penalty and interest will apply if we do not receive your return and payment by the due date.

Completing line 205 – Which rate of tax applies?

For real property that is not a residential complex

Tax applies at the HST rate of 13% if the real property is located in New Brunswick or Newfoundland and Labrador.

Tax applies at the HST rate of 13% if the real property is located in Ontario and at the HST rate of 12% if the real property is located in British Columbia (BC) provided that both ownership and possession of the real property are transferred to the purchaser after June 2010. Otherwise, tax applies at the GST rate of 5%.

Tax applies at the HST rate of 15% if the real property is located in Nova Scotia provided that both ownership and possession of the real property are transferred to the purchaser after June 2010. Otherwise, tax applies at the HST rate of 13%.

Tax applies at the GST rate of 5% if the real property is located in the rest of Canada. If the property is located in both a participating province and another province, call **1-800-959-8287**.

For real property that is a residential complex (such as a house)

If the residential complex is **located in Ontario or BC**, tax applies at:

- 7% GST if a written purchase and sale agreement was entered into before May 3, 2006.
- 6% GST if possession and ownership transferred after June 30, 2006, under a written purchase and sale agreement entered into after May 2, 2006, and before October 31, 2007.
- 5% GST if possession and ownership transferred after December 31, 2007, under a written purchase and sale agreement entered into after October 30, 2007, and before:
 - June 19, 2009, in Ontario; or
 - November 19, 2009, in BC.
- 13% HST in Ontario or 12% HST in BC if possession and ownership transferred after June 30, 2010, under a written purchase and sale agreement entered into after:
 - June 18, 2009, in Ontario; or
 - November 18, 2009, in BC.

If the residential complex is **located in Nova Scotia**, tax applies at:

- 15% HST if a written purchase and sale agreement was entered into before May 3, 2006.
- 14% HST if possession and ownership transferred after June 30, 2006, under a written purchase and sale agreement entered into after May 2, 2006, and before October 31, 2007.
- 13% HST if:
 - possession and ownership transferred after December 31, 2007, under a written purchase and sale agreement entered into after October 30, 2007, and before April 7, 2010; or
 - possession and/or ownership transferred before July 1, 2010, under a written purchase and sale agreement entered into after April 6, 2010.
- 15% HST if possession and ownership transferred after June 30, 2010, under a written purchase and sale agreement entered into after April 6, 2010.

▼ Detach and return lower part (Part 2) ▼

Page 2

Identification

You have to complete this section.

Name	
Trading name (if different from above)	
Mailing address (Apt No – Street No Street name, PO Box, RR)	
City	
Province or territory	Postal code
Contact name	Telephone no.

Mail this part with your payment to your tax centre (see page 4).

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

Do **not** mail cash.

Do not use this area

If the residential complex is located **in a province other than Ontario, BC and Nova Scotia**, tax applies at:

- 7% GST or 15% HST if a written purchase and sale agreement was entered into before May 3, 2006.
- 6% GST or 14% HST if possession and ownership transferred after June 30, 2006, under a written purchase and sale agreement entered into after May 2, 2006, and before October 31, 2007.
- 5% GST or 13% HST if possession and ownership transferred after December 31, 2007, under a written purchase and sale agreement entered into after October 30, 2007.

GST/HST transitional rebates – 2006 and 2008 rate reductions

You may be entitled to claim a GST/HST transitional rebate for the rate reductions in 2006 and 2008 if you and a builder entered into a written purchase and sale agreement to buy a new or substantially renovated house and the agreement was entered into before October 31, 2007.

For more information, see GST/HST Info Sheet GI-043, *The 2008 GST/HST Rate Reduction and Purchases of New Housing*, and Form GST193, *GST/HST Transitional Rebate Application for Purchasers of New Housing*.

Note

If you are an individual purchasing newly constructed or substantially renovated housing, you may be entitled to claim a GST/HST new housing rebate or a provincial transitional new housing rebate if the housing is located in Ontario or British Columbia. For more information, see Guide RC4028, *GST/HST New Housing Rebate*. If you purchased the housing for rental, see Guide RC4231, *GST/HST New Residential Rental Property Rebate*.

Part 2

Enter your Business Number (if you have one), the acquisition date, 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 the bottom of Part 2 and complete the identification area below.

If you pay by cheque, write your Business Number, if you have one, 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. **We will charge a late fee for any dishonoured payment.**

Where do I send this return?

Mail Part 2 of this return with your payment to your tax centre. To determine your tax centre, see page 4. You **cannot** file this return at your financial institution.

Note

If your payment is \$50,000 or more, you must make it at your financial institution in Canada. However, you are still required to mail this return to your tax centre.

For more information

For more information, go to www.cra.gc.ca/gsthst or call **1-800-959-5525**.

How to determine your tax centre

If your tax services office is located in:

Southern Interior of British Columbia (Penticton),
Vancouver, Vancouver Island (Victoria), Burnaby
Fraser, Northern British Columbia, Yukon, or
Regina

Winnipeg, Saskatoon, Calgary, Edmonton,
London, Windsor, or Thunder Bay

Sudbury/Nickel Belt, Toronto Centre, Toronto East,
Toronto West, or Toronto North

Ottawa or Sudbury (Northern Ontario only)

Halifax, Saint John, Moncton, Bathurst, Sydney,
Newfoundland and Labrador, Kingston,
Peterborough, or St. Catharines

Charlottetown, Belleville, Hamilton, or
Kitchener/Waterloo

Send this return to:

CANADA REVENUE AGENCY
TAX CENTRE
PO BOX 10000 STN TERMINAL
VANCOUVER BC
V6B 6M8

CANADA REVENUE AGENCY
TAX CENTRE
PO BOX 14002 STN MAIN
WINNIPEG MB
R3C 3P8

CANADA REVENUE AGENCY
SUDBURY TAX SERVICES OFFICE
PO BOX 20004 STN A
SUDBURY ON
P3A 6B4

CANADA REVENUE AGENCY
TAX CENTRE
PO BOX 6000 STN MAIN
SHAWINIGAN-SUD QC
G9N 7W2

CANADA REVENUE AGENCY
ST. JOHN'S TAX CENTRE
PO BOX 12076 STN A
ST. JOHN'S NL
A1B 4T4

CANADA REVENUE AGENCY
TAX CENTRE
275 POPE ROAD SUITE 103
SUMMMERSIDE PE
C1N 6A2

Note

In Quebec, Revenu Québec administers the GST/HST. For more information, see the Revenu Québec publication IN-203-V, *General Information Concerning the QST and the GST/HST*, available at www.revenu.gouv.qc.ca, or call **1-800-567-4692**.