

AMENDMENT TO AGREEMENT OF PURCHASE AND SALE
BETWEEN THE UNDERSIGNED PARTIES HERETO SIGNED
ON THE 3rd DAY OF November , 2020 .

REGARDING PROPERTY KNOWN AS: BUILDER'S LOT : R05
LOT: R05 BLOCK :
4M-1290 DEERFIELD VILLAGE 2
CIVIC ADDRESS: 735-I Dearborn Private
PURCHASERS: Ashokkumar Thevarajah

VENDORS: VALECRAFT HOMES LIMITED
DATE OF ACCEPTANCE: November 12th, 2020

It is hereby understood and agreed between the undersigned parties hereto that the following changes shall be made to the above mentioned Agreement of Purchase and Sale and except for such changes noted below all other terms and conditions in the Agreement shall remain as stated therein and time shall remain of the essence.

DELETE: PURCHASE PRICE: \$301,179.00
BALANCE AT CLOSING: \$286,179.00
LESS H.S.T. AMOUNT: \$286,291.83
SCHEDULE "G" DATED: September 13, 2021
TARION SCHEDULE "B" DATED: September 13, 2021

INSERT: 680 dated: October 28th, 2021 in the amount of: \$1,000.00
NEW PURCHASE PRICE: \$302,179.00
NEW BALANCE AT CLOSING: \$287,179.00
NEW LESS H.S.T. AMOUNT: \$287,242.40
SCHEDULE "G" DATED: October 28th, 2021
TARION SCHEDULE "B" DATED: October 28th, 2021

Dated at Ottawa this 28th day of October , 2021

In the presence of:

WITNESS

DocuSigned by:
PURCHASER

WITNESS

PURCHASER

Dated at Ottawa this 29th day of October , 2021

VALECRAFT HOMES LIMITED (VENDOR)

PER: Vicina Oliver


SCHEDULE "G"

HARMONIZED SALES TAX AND NEW HOUSING REBATE

1. The parties acknowledge that as at the date of this Agreement, Harmonized Sales Tax ("HST") is applicable to this transaction pursuant to the Excise Tax Act (Canada) (the "**Legislation**") and that, the Purchaser may qualify for the GST/HST new housing rebate (as is authorized by the Legislation from time to time) (**the "New Housing Rebate"**) in respect of this transaction.
2. The Purchaser is hereby advised that the Purchase Price listed in "Purchase Price" Section of this Agreement includes all HST and the New Housing Rebate applicable to this transaction (refer to maximum rebate allowance in Clause 8) as at the date this Agreement is signed by the parties. All sales taxes applicable to the transaction (including any applicable New Housing Rebate) will be calculated as of the closing of the subject transaction and will be applied in accordance with the Legislation. In the event that there is a change to the Legislation after the execution of this Agreement but prior to the closing of this transaction, the Vendor shall make all applicable adjustments to the sales taxes payable in this transaction in accordance with all applicable Legislation.
3. The Purchaser hereby irrevocably assigns to the Vendor the benefit of the New Housing Rebate, if applicable to this transaction.
4. The Purchaser hereby warrants and agrees that:
 - (a) The Real Property is being purchased as the Purchaser's primary place of residence and that the Purchaser will take possession and occupy the Dwelling forthwith upon closing and will not allow occupancy of the Dwelling by any other individual (other than the Purchaser's immediate family) as a place of residence prior to occupancy by the Purchaser;
 - (b) Purchaser will execute and deliver on closing such documents as the Vendor may require to confirm the warranties and agreements contained in this Schedule; and
 - (c) Purchaser will submit to the Vendor on closing, prior to or after closing at the Vendor's request, an application or applications in the manner and in the form prescribed containing prescribed information required by the Legislation for the New Housing Rebate
5. The Purchaser acknowledges that the Vendor has calculated the Purchase Price on the assumption that the New Housing Rebate will be applicable to this transaction. If for any reason the Purchaser does not qualify for the New Housing Rebate, then the Purchaser shall be fully responsible for paying to the Vendor the amount of such New Housing Rebate plus interest at the Bank of Montreal prime rate from the date the statement of adjustments is calculated plus any fees, penalties or damages imposed on the Vendor under the Legislation. For greater certainty, the Purchaser acknowledges that the New Housing Rebate described above is for individuals buying a new house or residential condominium as a primary place of residence for themselves or a relation. It does not include the rebate for HST which may be available to investors buying a new house or residential condominium as a rental property (the **GST/HST "New Residential Rental Property Rebate"**). If the Property is being purchased for investment purposes, the Purchaser will not qualify for the New Housing Rebate and the Purchaser shall be responsible for paying to the Vendor an amount equal to the New Housing Rebate which has been included in the Purchase Price hereunder. All Purchasers buying a new house or residential condominium as a rental property are responsible for applying for the New Residential Rental Property Rebate after the closing of the subject transaction.

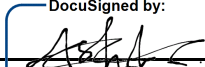

Purchaser

Purchaser


Vendor

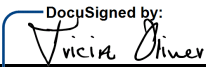
6. The Purchaser acknowledges and agrees that the Purchase Price set forth in this Agreement has been arrived at on the basis that the Purchase Price includes all Extras, premiums and bonuses and excludes any Extras ordered pursuant to a Change Order following the date of execution of this Agreement. The Purchaser acknowledges that the purchase of additional Extras following the date of execution of this Agreement may push the Purchase Price of the Real Property into a different sales tax category for the purposes of determining the amount of the New Housing Rebate, and that this may lower the amount of said New Housing Rebate applicable to the transaction. If a reduced New Housing Rebate is applicable under the Legislation due to the purchase of Extras following the date of execution of this Agreement, the Purchaser agrees to compensate the Vendor for the, amount by which the New Housing Rebate used to calculate the Purchase Price listed in the "Purchase Price" section herein exceeds the actual applicable New Housing Rebate, such amount to be credited to the Vendor as an adjustment on closing.
7. The Parties acknowledge that for purposes of Land Transfer Tax, the total consideration to be inserted in the Transfer/Deed of Land for this transaction shall be the total Purchase Price including Extras excluding HST and the New Housing Rebate, namely the amount of \$287,242.40 . The Purchaser is responsible for payment in full of the Land Transfer Tax and the cost of registration of the transfer.
8. The Purchaser agrees to execute all further documents required by the Vendor after closing to give effect to this Schedule.

Signed at Ottawa this 28th day of October , 2021

DocuSigned by:

PURCHASER

VALECRAFT HOMES LIMITED

PURCHASER

DocuSigned by:

PER: B66AFC94F0B9401...

October 29, 2021
DATE:

PROJECT: DEERFIELD VILLAGE 2 LOT: R05



NON STANDARD EXTRAS (680)			
Deerfield 2 - Phase Condo			
PURCHASER: Ashokkumar Thevarajah			Printed: 28-Oct-21 10:40 am
LOT NUMBER	PHASE	HOUSE TYPE	CLOSING DATE
R05 Level: 2	Condo	5206	4-Nov-21
ITEM	QTY	EXTRA / CHANGE	PRICE
37		1 - - Fee for adding a additional purchasers name to the amendment and Agreement of Purchase and Sales. This amount to be added to the final purchase price.	\$1,000.00
37656		Note:	Each

Sub Total	\$1,000.00
HST	\$0.00
Total	\$1,000.00

Payment Summary	
<u>Paid By</u>	<u>Amount</u>
Total Payment: _____	

PURCHASER:

DocuSigned by:

Ashokkumar Thevarajah

28-Oct-21

DATE

VENDOR:

DocuSigned by:

B66AFC94F0B9401... PER: Valecraft Homes Limited

DATE:

October 29, 2021

PREPARED BY: Simon Clarke

LOCKED BY:

PE 1,763-1

InvoiceSQL.rpt 01sept21

CONSTRUCTION SCHEDULING APPROVAL	
PER:	_____
DATE:	_____



**Condominium Form
(Tentative Occupancy Date)**

SCHEDULE B

Adjustments to Purchase Price or Balance Due on Closing

PART I Stipulated Amounts/Adjustments

These are additional charges, fees or other anticipated adjustments to the final purchase price or balance due on Closing, the dollar value of which is stipulated in the Purchase Agreement and set out below.

- 1. Preparation of transfer fee by Builder’s solicitor as stated in Clause #17 of the Agreement of Purchase & Sale. **\$225.00 + HST= \$254.25**


Part II All Other Adjustments – to be determined in accordance with the terms of the Purchase Agreement

These are additional charges, fees or other anticipated adjustments to the final purchase price or balance due on Closing, which will be determined after signing the Purchase Agreement, all in accordance with the terms of the Purchase Agreement.

- 1. Land Transfer Tax based on final purchase price less HST as stated in Clause #8(g) of the Agreement of Purchase & Sale.
- 2. Property Taxes as per final statement of adjustments as stated in Clause #8(a) of the Agreement of Purchase & Sale.
- 3. Maximum GST/HST rebate based on final purchase price less HST as stated in Schedule “G” Clause # 8 of the Agreement of Purchase & Sale.
- 4. Tarion Enrolment Fee based on final purchase price less HST as stated in Clause #8(b) of the Agreement of Purchase & Sale. Tarion Enrolment Calculation Table can be viewed on-line at tarion.com. See chart on page 12 as a guide.
- 5. Additional upgrades/deletions contained in the attached Amendment to the Agreement of Purchase and Sale dated **October 28, 2021**.

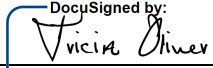
6. Any increase in existing or newly imposed levies, development charges, education development charges or any impost or other charges imposed by an approving authority or public utility corporation as stated in Clause # 48 of the Agreement of Purchase & Sale.

Signed at Ottawa , this 28 day of October , 2021 .

DocuSigned by:

Purchaser

Valecraft Homes Limited

Purchaser

DocuSigned by:

Per: B66AFC94F0B9401...

October 29, 2021
Date:

Lot #: R05, Level 2

Project: **Deerfield Village 2**

AMENDMENT TO AGREEMENT OF PURCHASE AND SALE
BETWEEN THE UNDERSIGNED PARTIES HERETO SIGNED
ON THE 3rd DAY OF November , 2020 .

REGARDING PROPERTY KNOWN AS: BUILDER'S LOT : R05
LOT: R05 BLOCK :
4M-1290 DEERFIELD VILLAGE 2
CIVIC ADDRESS: 735-I Dearborn Private
PURCHASERS: Ashokkumar Thevarajah

VENDORS: VALECRAFT HOMES LIMITED

DATE OF ACCEPTANCE: November 12th, 2020

It is hereby understood and agreed between the undersigned parties hereto that the following changes shall be made to the above mentioned Agreement of Purchase and Sale and except for such changes noted below all other terms and conditions in the Agreement shall remain as stated therein and time shall remain of the essence.

DELETE: Ashokkumar Thevarajah
Schedule T Dated November 3rd, 2020
HST Form Dated November 3rd, 2020

INSERT: Ashokkumar Thevarajah and Chrishanthi Ashokkumar
Schedule T Dated October 28th, 2021
HST Form Dated October 28th, 2021

Dated at Ottawa this 28th day of October , 2021

In the presence of:

WITNESS

DocuSigned by:
PURCHASER

WITNESS

DocuSigned by:
PURCHASER

Dated at Ottawa this 29th day of October , 2021

VALECRAFT HOMES LIMITED (VENDOR)

PER: Vicin Oliver
REV: September 17, 2020
B66AFC94F0B9401...

SCHEDULE "T"

Personal Information of Each Purchaser - Individuals

(1)

Full Name:

Ashokkumar Thevarajah

Business Address:

101 Colonel By Drive, Ott., Ont., K1A OK2

Business Telephone Number:

343-543-7890

Home Address:

40 Haylett Private, Ottawa. On., K1V 8P6

Home Telephone Number:

416-770-5373

Occupation:

Driver

Identity Verification (Original of one of the following seen by Vendor)

- Birth Certificate
- Driver's Licence
- Passport
- Record of Landing
- Permanent Resident Card
- Other (if permitted by Government)

Type:

Driver's Licence

Number:

T3408-06407-60816

DS

Purchaser

DS

Purchaser

(2)

Full Name:

Chrishanthi Ashokkumar

Business Address:

40 Haylett Pvt., Gloucester. On., K1V 8P6

Business Telephone Number:

647-856-7079

Home Address:

40 Haylett Pvt., Gloucester. On., K1V 8P6

Home Telephone Number:

416-770-5373

Occupation:

Medical Aethetician

Identity Verification (Original of one of the following seen by Vendor)

- Birth Certificate
- Driver's Licence
- Passport
- Record of Landing
- Permanent Resident Card
- Other (if permitted by Government)

Type:

Drivers Licence

Number:

A8030-12408-46108

DS

Purchaser

DS

Purchaser




DV2 R05


Plan: 4M-1290

Purchaser: Chrishnanthy Ashokkumar

Purchaser: Thevarajah Ashokkumar

Date: October 28, 2021

DS


DS


Agence du revenu
du Canada

Protected B
when completed

Use this form to claim your rebate if you bought a new house (including a residential condominium unit or a duplex) or a share of the capital stock of a co-operative housing corporation (co-op). **Do not use** this form if you built your house or hired someone to build it or purchased it as a rental property. Instead, use Form GST191, *GST/HST New Housing Rebate Application for Owner-Built Houses*, or Form GST524, *GST/HST New Residential Rental Property Rebate Application*.

GST/HST registered builders claiming a Type 1A or 1B rebate can choose to file their application online along with their GST/HST return using GST/HST NETFILE at canada.ca/gst-hst-netfile or by using the "File a return" online service in My Business Account at canada.ca/my-cra-business-account. The rebate can also be filed online on its own using the "File a rebate" online service in My Business Account. Representatives can access these online services in Represent a Client at canada.ca/taxes-representatives. If you choose to file your application online, **do not send** us this form.

For more information, including instructions, required documentation for rebate application Types 2, 3, and 5, and the definition of a house, see "General information" on page 4 of this form. 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.

Section A – Claimant information									
Claimant's legal name (one name only , even if the house is purchased by several individuals) Last name, first name, and initial(s)						Business number (if applicable)			
Thevarajah, Ashokkumar						<div style="display: flex; justify-content: space-between;"> R T </div>			
If more than one individual purchased the house, list all of the other purchaser(s). Attach a separate sheet if you need more space.									
Last name, first name, and initial(s) of other purchaser					Last name, first name, and initial(s) of other purchaser				
Ashokkumar, Chrishanth									
Address of the house you purchased (Unit No. – Street No. Street name, RR)									
735-I Dearborn Private									
City						Province or territory		Postal code	
Ottawa						Ontario		K 1 T 0 W 3	
Home telephone number			Daytime telephone number		Extension		Language preference		
416-770-5373			343-543-7890				<input checked="" type="checkbox"/> English <input type="checkbox"/> French		
Mailing address of claimant <input checked="" type="checkbox"/> As above or Unit No – Street No Street name, PO Box, RR									
City			Province/Territory/State			Postal/ZIP code		Country	
			<div style="border: 1px solid black; padding: 2px;"> <div style="display: flex; justify-content: space-between;"> DS DS </div> </div>						
Section B – House information									
Did you purchase the house for use as your, or your relation's, primary place of residence?						Date purchase agreement was signed by both you and the builder (if the agreement was signed on different dates, use the later date):			
<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No						<div style="display: flex; justify-content: space-between;"> Year Month Day </div> <div style="display: flex; justify-content: space-between;"> 2020 10 12 </div>			
If you purchased this house as a rental property, you do not qualify for this rebate. You may qualify for the New Residential Rental Property Rebate instead. To apply for that rebate, you (not the builder) may use Form GST524, GST/HST New Residential Rental Property Rebate Application.									
Date ownership of the house or the share in the co-op was transferred to you:						Date possession of the house was transferred to you:			
<div style="display: flex; justify-content: space-between;"> Year Month Day </div> <div style="display: flex; justify-content: space-between;"> </div>						<div style="display: flex; justify-content: space-between;"> Year Month Day </div> <div style="display: flex; justify-content: space-between;"> </div>			
Legal description of property – Lot, plan, concession, range, parcel, section, etc. You will find the description on your deed, or another land transfer document available from your provincial land registry office. Where applicable, use the strata lot for the lot number.									
Lot No:			Plan No:			Other:			
R05			4M-1290			City of Ottawa			
If a mobile home, state:									
Manufacturer:			Model:			Serial number:			

FOR INTERNAL USE ONLY

IC						NC					
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Section C – Housing and application Type

Type of housing (tick one box)

☒ House (including condominium unit) ☐ Mobile home (including modular home) ☐ Floating home ☐ Bed and breakfast ☐ Duplex

Application Type (tick one box). See Guide RC4028, GST/HST New Housing Rebate, to verify that you meet the conditions to claim the rebate. In all cases the builder or co-op must complete Section D.

Rebate applications filed by the builder – Where the builder pays the amount of the rebate directly to you or credits it against the total amount payable for a new house (including a mobile home or a floating home). Give the completed application to your builder.

- 1A

☐

When you buy both the house and land from the same builder or you buy a mobile home. (Do not tick Type 1A if you bought a mobile home and you lease land that is not a site in a residential trailer park from the vendor of the home. Tick Type 1B in this case.) Complete Part I of Section F to calculate the rebate.
- 1B

☐

When you buy a house and lease the land from the same builder. (Do not tick Type 1B if you bought a mobile home from a vendor that also leases to you a site in a residential trailer park. Tick Type 1A in this case.) The lease must provide you with an option to buy the land, or must be for a term of at least 20 years. Complete Part II of Section F to calculate the rebate.

Rebate applications you file directly with us – Where we pay the rebate directly to you for a new house (including a mobile home or a floating home).

- 2

☐

When you buy both the house and land from the same builder or you buy a mobile home. (Do not tick Type 2 if you bought a mobile home and you lease land that is not a site in a residential trailer park from the vendor of the home. Tick Type 5 in this case.) Complete Part I of Section F to calculate the rebate. Attach a copy of your Statement of Adjustments.
- 3

☐

When you buy a share of the capital stock of a co-op. Complete Part III of Section F to calculate the rebate. Attach a copy of your Statement of Adjustments.
- 5

☐

When you buy a house and lease the land from the same builder. (Do not tick Type 5 if you bought a mobile home from a vendor that also leases to you a site in a residential trailer park. Tick Type 2 in this case.) The lease must provide you with an option to buy the land, or must be for a term of at least 20 years. Complete Part II of Section F to calculate the rebate. Attach a copy of your Statement of Adjustments (or invoice in the case of a mobile home).

Section D – Builder or co-op information

Builder's or co-op's legal name		Business number (if applicable)											
Valecraft Homes Limited		8 8 8 8 7 6 2 7 3 R T 0 0 0 1											
Address (Unit No. – Street No. Street name, PO Box, RR)										City			
210-1455 Youville Dr.										Orleans			
Province/Territory/State		Postal/ZIP code		Country		Telephone number				Extension			
Ontario		K1C 6Z7		Canada		613-837-1104							

Did the builder either pay the amount of the rebate directly to the purchaser or credit it against the total amount payable for the house? ☐ Yes ☐ No

If yes, the builder has to send this completed form, including any applicable provincial rebate schedule, to us. For more information and instructions, see page 4.

For Type 1A or 1B, enter the reporting period covered by the GST/HST return in which a deduction is taken by the builder. The builder must take the deduction in the reporting period during which the amount of the rebate is paid or credited to the purchaser.

From

Year

Month

Day

to

Year

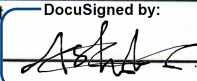
Month

Day

Signature of builder or authorized official	Name (print)	Year	Month	Day

Section E – Claimant's Certification

I certify that the information given in this application, 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, and I am eligible to claim this total rebate amount. I am not filing a second time for additional work or extras done on the house. I also certify that the house is my, or one of my relation's, primary residence and is not intended as a rental property.

Signature of the claimant	DocuSigned by:	Name (print)	Year	Month	Day
		Ashokkumar Thevarajah	2	0	2

C456C4183FB8465...

DocuSigned by:



CD4645B0DC934B0...

Chrishanthy Ashokkumar

Protected B when completed

Section F – Rebate calculation (complete only one of Parts I, II, or III, whichever applies)

You are **not** entitled to claim a GST/HST new housing rebate for some of the GST or federal part of the HST and you **do not complete** Section F if any of the following apply to you:

- your application type is 1A or 2 and the purchase price of the house is \$450,000 or more;
- your application type is 1B or 5 and the fair market value of the house (building and land) when possession was transferred to you was \$517,500 or more (in some cases a lower value may apply to restrict the rebate); or
- your application type is 3 and the total amount paid for the share in the co-op is \$517,500 or more (in some cases a lower value may apply to restrict the rebate).

If the above situations **do not apply** and you meet all of the other GST/HST new housing rebate conditions, you may be entitled to claim a GST/HST new housing rebate. Complete Section F. You will need to complete Form RC7190-WS, *GST190 Calculation Worksheet*, to calculate the amounts you have to enter in Section F.

Note
If you paid the HST on your purchase of a house located in a province that offers a provincial new housing rebate, you may be entitled to claim a rebate for some of the provincial part of the HST you paid on the purchase. A provincial new housing rebate may be available even if a GST/HST new housing rebate is not. For more information, see the appropriate provincial rebate schedule.

Part I – Rebate calculation for Application Type 1A or 2

GST paid or the federal part of the HST paid on the purchase of the house (enter the amount from line 1 of Form RC7190-WS). (If the purchase and sale agreement for the house was assigned to you and you paid the GST or the federal part of the HST on assignment, also include that tax paid on line A.)	<div></div>	A
Enter the purchase price of the house (do not include GST or HST). (If the purchase and sale agreement for the house was assigned to you and you paid the GST or the federal part of the HST on the assignment, also include the purchase price for the assignment on line B.)	<div></div>	B
GST/HST new housing rebate amount (enter the amount from line 4 of Form RC7190-WS).	<div></div>	C
Provincial new housing rebate amount – If you are eligible, complete the calculation on the applicable provincial rebate schedule and enter the amount from line C of that schedule.	<div></div>	D
Total rebate amount including any provincial rebate (line C plus line D).	<div></div>	E

Part II – Rebate calculation for Application Type 1B or 5

Total purchase price for the house (do not include amounts for the lease of the land or the option to purchase the land).	<div></div>	F
Fair market value of the house (including the land and the building) when possession was transferred to you.	<div></div>	G
GST/HST new housing rebate amount (enter the amount from line 8 of Form RC7190-WS).	<div></div>	H
Provincial new housing rebate amount – If you are eligible, complete the calculation on the applicable provincial rebate schedule and enter the amount from line F of that schedule.	<div></div>	I
Total rebate amount including any provincial rebate (line H plus line I).	<div></div>	J

Part III – Rebate calculation for Application Type 3

Total purchase price for the share of the capital stock in the co-op. (If you purchased any other interest in the corporation, complex, or unit, also include the purchase price for that interest on line K.)	<div></div>	K
GST/HST new housing rebate amount (enter the amount from line 11 of Form RC7190-WS).	<div></div>	L
Provincial new housing rebate amount – If you are eligible, complete the calculation on the applicable provincial rebate schedule and enter the amount from line H of that schedule.	<div></div>	M
Total rebate amount including any provincial rebate (line L plus line M).	<div></div>	N

Section G – Direct deposit request (complete only if you are filing a Type 2, 3, or 5 rebate application)

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	Institution number	Account number
<div></div>	<div></div>	<div></div>

Name of the account holder

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 canada.ca/cra-info-source, Personal Information Bank CRA PPU 241.

General information

Who should complete this form?

Use this form to claim your new housing rebate if you bought a new house (including a residential condominium unit or a duplex) or a share of the capital stock of a co-operative housing corporation (co-op). The house must be the primary place of residence for you or a relation. If more than one individual owns the house or share, only one individual can claim the rebate. Partnerships (even if all the partners are individuals) and corporations that buy new houses are not entitled to claim this rebate. An individual cannot claim this rebate if a partnership or a corporation is also an owner of the house.

Do not use this form if you built or substantially renovated your house or hired someone to do so. Instead, use Form GST191, *GST/HST New Housing Rebate Application for Owner-Built Houses*.

If you purchased this house as a rental property, use *Form GST524, GST/HST New Residential Rental Property Rebate Application*.

For more information on the conditions that apply for each rebate type, see Guide RC4028, *GST/HST New Housing Rebate*.

If the application is signed by someone other than the claimant, you must attach a properly executed power of attorney to this form.

If your house is located in a province that offers a provincial new housing rebate for some of the provincial part of the HST and you qualify for that rebate, you also need to complete the appropriate provincial rebate schedule to claim the provincial new housing rebate.

Note

If you previously purchased a new house and received a new housing rebate you were assigned a business number for tracking purposes (nine digits followed by RT0001). Use the same number for this application.

Documentation required

If your application type is 2, 3, or 5 in Section C, you must send us this form along with the following documents:

- a copy of the statement of adjustments; and
- for a mobile home, a copy of the invoice.

Note

You are not required to submit proof of occupancy with your application. However, you may be asked to provide proof of occupancy later.

Do not send us the agreements for the purchase of your house. Keep them for six years in case we ask to see them.

Note

If you choose not to file your application online when claiming a Type 1A or 1B rebate, you must send us a copy of this form. Do not send supporting documents with this form when claiming either of these rebates, but keep them in case we ask to see them later.

When should I file my claim?

Generally, you have two years from the date ownership of the house is transferred to you to claim the rebate.

Where do I send this form?

For an individual claiming this rebate, use the chart below to identify the correct tax centre to send your completed form and any applicable provincial rebate schedule.

If you are a builder and choose **not** to file your application online, use the following chart to find out to which tax centre to send your completed form.

If you are:	Send your form to:
<ul style="list-style-type: none">• an individual, and the property is located in one of the areas indicated below; OR• a builder located in one of the areas indicated below, and you have filed your GST/HST return online. Areas: Sudbury/Nickel Belt, Toronto Centre, Toronto East, Toronto West, Toronto North, or Barrie.	Sudbury Tax Centre 1050 Notre Dame Avenue Sudbury ON P3A 5C1
<ul style="list-style-type: none">• an individual, and the property is located anywhere in Canada, other than the areas mentioned above; OR• a builder located anywhere in Canada, other than the areas mentioned above, and you have filed your GST/HST return online.	Prince Edward Island Tax Centre 275 Pope Road Summerside PE C1N 6A2
<ul style="list-style-type: none">• a builder 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.)	The tax centre indicated on your return.

Note

If you are a builder and choose to file your application online, do **not** send us this form.

Definition

House – for this rebate, includes a single family home, a residential condominium unit, a duplex, a mobile home, and a floating home. It also includes a bed and breakfast if more than 50% of the house is your primary place of residence. Otherwise, only the part that is your primary place of residence is a house for purposes of this rebate.

What if you need help?

For more information, see Guide RC4028, *GST/HST New Housing Rebate*, go to canada.ca/gst-hst, or call **1-800-959-5525**.

Forms and publications

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