



## Harmonized Sales Tax: Provincial Transitional New Housing Rebates for Housing in Ontario and British Columbia

The Government of Ontario and the Government of British Columbia have each introduced a harmonized sales tax (HST) that came into effect on July 1, 2010.

The HST rate in Ontario is 13% of which 5% is the federal part and 8% the provincial part.

The HST rate in British Columbia (B.C.) is 12% of which 5% is the federal part and 7% the provincial part.

This info sheet reflects tax changes included in the New Harmonized Value-added Tax System Regulations, No. 2.

This info sheet explains how the provincial transitional new housing rebate applies to purchasers and builders of newly constructed or substantially renovated housing in Ontario or B.C., including builder-landlords who construct or substantially renovate rental housing.

Definitions for GST purposes, e.g., builder, residential complex, residential unit, residential condominium unit and substantial renovation, generally apply under the HST, as do the Canada Revenue Agency's (CRA's) current policies on the application of the GST to housing. Guide RC4052, *GST/HST Information for the Home Construction Industry*, and GST/HST Info Sheet GI-005, *Sale of a Residence by a Builder Who is an Individual* explain many of these important terms and concepts.

### New housing

The term "new housing" used throughout this info sheet refers to newly constructed or substantially renovated housing. Housing that has been substantially renovated is generally given the same treatment under the GST/HST as newly constructed housing. Extensive modifications must be made to the housing in order to meet the

definition of a "substantial renovation" for GST/HST purposes. For a full explanation of the factors to consider in deciding if a substantial renovation has taken place, refer to GST/HST Technical Information Bulletin B-092, *Substantial Renovations and the GST/HST New Housing Rebate*.

### Provincial transitional new housing rebate

New housing in Ontario or B.C. that is completed in full or in part prior to July 2010 will have the retail sales tax in Ontario (RST) or the provincial sales tax in B.C. (PST) embedded in the cost of the housing.

A provincial transitional new housing rebate may be available where:

- the construction or substantial renovation of the new housing is at least 10% complete as of July 1, 2010, and
  - the sale of the new housing is subject to the HST (including a sale that is considered to be made under the self-supply rules), or
  - a builder makes a grandfathered sale of a residential condominium unit or condominium complex and the transitional tax adjustment is considered to have been collected by the builder.

In this info sheet, single-unit housing means a single detached house, semi-detached house, rowhouse unit or duplex, which is not a residential condominium unit.

The provincial transitional new housing rebate is available to the purchaser of the new housing in some circumstances and to the builder of the new housing in other circumstances.

Eligibility for a provincial transitional new housing rebate is not affected by a claimant's entitlement to a GST/HST new housing rebate or new residential rental property rebate in respect of the GST or the federal part of the HST, or to a provincial new housing rebate or new residential rental property rebate in respect of the provincial part of the HST. For information on the provincial new housing rebates, refer to GST/HST Info Sheet GI-079, *Harmonized Sales Tax: Ontario New Housing Rebate*, or GST/HST Info Sheet GI-080, *Harmonized Sales Tax: British Columbia New Housing Rebate*. For information on the provincial new residential rental property rebates, refer to GI-093, *Harmonized Sales Tax: Ontario New Residential Rental Property Rebate*, or GI-094, *Harmonized Sales Tax: British Columbia New Residential Rental Property Rebate*.

The appendix to this info sheet summarizes the availability of a provincial transitional new housing rebate.

### **Rebate to purchaser**

An individual purchasing new single-unit housing may be entitled to claim a provincial transitional new housing rebate.

The rebate is not available to a purchaser where:

- the purchaser is not an individual (e.g., a partnership, corporation, etc.);
- an individual purchases the building part of the new housing and leases the underlying land; or
- the new housing is a residential condominium unit, mobile home, floating home or owner-built home.

The following conditions must be met in order for a purchaser to claim the provincial transitional new housing rebate:

- the construction or substantial renovation of the new housing must have begun before July 1, 2010 and be at least 10% complete as of July 1, 2010;
- the HST at 13% in Ontario, or 12% in B.C., applies to the purchase;
- possession of the new housing must transfer to the purchaser on or after July 1, 2010 and before July 1, 2014;

- the new housing must not have been occupied by any individual as a place of residence or lodging after the construction or substantial renovation began and before July 1, 2010; and
- the purchaser is not the original builder or a specified related person.

A specified related person is a person that is associated with, or not dealing at arm's length with, the original builder of the new housing. For more information on this term and situations where it may apply, refer to GST/HST Info Sheet GI-098, *Harmonized Sales Tax: Resales of New Housing in Ontario and British Columbia* or GST/HST Info Sheet GI-097, *Harmonized Sales Tax: Assignment of Purchase and Sale Agreements for Grandparented Housing in Ontario and British Columbia*.

The provincial transitional new housing rebate may be available even if the individual is not using the new housing as their primary place of residence (e.g., the housing is used to make exempt supplies of long-term accommodations).

A purchaser may assign the provincial transitional new housing rebate to the builder. For further information, see the section on "Applying for the rebate: Purchaser" later in this info sheet.

### **Example 1**

In December 2009, an individual enters into a written agreement of purchase and sale with a builder for a newly constructed semi-detached house situated in Ontario. Construction begins in March 2010. Ownership and possession of the house transfer to the individual after June 2010 and the HST at 13% applies to the purchase of the house. Construction of the house is at least 10% complete as of July 1, 2010. The house has not been occupied by any individual as a place of residence or lodging after the construction of the house began and before July 1, 2010. The individual is not a specified related person.

The individual is entitled to claim an Ontario RST transitional new housing rebate. The rebate may be assigned to the builder.

### **Example 2**

In August 2010, an individual enters into a written agreement of purchase and sale and takes possession and ownership of a newly constructed single detached house situated in B.C. that a builder had in inventory. Construction of the house was complete as of July 1, 2010. HST at 12% applies on the purchase of the house. The house has never been occupied as a place of residence or lodging prior to the transfer of possession and the individual is not a specified related person.

The individual is entitled to claim a B.C. PST transitional new housing rebate. The rebate may be assigned to the builder.

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### Example 3

In February 2010 an individual enters into a written agreement of purchase and sale with a builder for a newly constructed duplex situated in Ontario. Construction of the duplex begins in May 2010 and is 20% complete as of July 1, 2010. The individual takes ownership and possession of the duplex in November 2010 and pays HST at 13% on the purchase. Neither unit in the duplex has been occupied as a place of residence or lodging prior to the transfer of possession and ownership of the duplex to the individual. The individual is not a specified related person. The individual rents out both units in the duplex on December 1, 2010.

The individual is entitled to claim the Ontario RST transitional new housing rebate. The rebate may be assigned to the builder.

### Rebate to builder

A builder may be entitled to claim the provincial transitional new housing rebate for the following types of new housing:

- single-unit housing where the builder is considered to have made a self-supply of the housing;
- a residential condominium unit (see note below);
- a condominium complex; or
- multi-unit housing (e.g., an apartment building, but not including a duplex) or an addition to multi-unit housing.

A residential unit constructed on a bare land strata lot in B.C. or a vacant land condominium unit in Ontario is not a residential condominium unit for purposes of the GST/HST. As such, a builder that sells such housing is not entitled to claim the provincial transitional new housing rebate. The purchaser of such housing may be entitled to claim the rebate and may assign the rebate to the builder as discussed earlier in this info sheet. If a builder makes a self-supply of such housing, they may be entitled to claim the rebate in those circumstances.

A builder may be entitled to claim a provincial transitional new housing rebate in any of the following circumstances:

- there is a self-supply by the builder of the housing, including an addition to multi-unit housing, and the self-supply occurs on or after July 1, 2010;
- the housing is a residential condominium unit or condominium complex and

- the builder makes a sale of the unit or complex where the HST at 13% in Ontario or 12% in B.C. is payable on the sale, or
- the builder makes a grandparented sale of the unit or complex and the transitional tax adjustment is considered to have been collected by the builder; or
- the builder makes a sale of multi-unit housing where the HST at 13% in Ontario or 12% in B.C. is payable on the sale.

For information on grandparented sales of housing, see GST/HST Info Sheet GI-083, *Harmonized Sales Tax: Information for Builders of New Housing in Ontario*, and GST/HST Info Sheet GI-084, *Harmonized Sales Tax: Information for Builders of New Housing in British Columbia*. For information on the transitional tax adjustment, see GST/HST Info Sheet GI-095, *Harmonized Sales Tax: Information on the Transitional Tax Adjustment for Builders of Housing in Ontario and British Columbia*.

The following conditions must be met in order for a builder to be entitled to claim a provincial transitional new housing rebate:

- the builder owns or has possession of the housing immediately before July 2010;
- the builder has not transferred ownership or possession of the housing before July 1, 2010 under an agreement of purchase and sale to a person who is not a builder of the housing;
- a self-supply of the housing or a unit in the housing has not occurred after the construction or substantial renovation began and before July 1, 2010 (and would not have occurred if the exceptions to the self-supply rule for personal use, student residences, communal organizations and remote work sites did not exist);
- the construction or substantial renovation of the housing began before July 1, 2010 and is at least 10% complete as of July 1, 2010; and
- in the case of a self-supply of single-unit housing, first possession or use of the new housing as a place of residence after substantial completion of the housing occurs on or after July 1, 2010 and before July 1, 2014.

The provincial transitional new housing rebate is not available in respect of mobile homes, floating homes and owner-built homes.

#### Example 4

In June 2010, a builder enters into a written agreement of purchase and sale for a newly constructed residential condominium unit situated in B.C. Construction of the condominium complex in which the unit is situated is substantially complete as of July 1, 2010. Under the agreement, the builder transfers possession of the unit in July 2010 and ownership of the unit is transferred at a later date. The HST at 12% applies to the sale. Possession or use of the unit had not transferred to anyone prior to when the builder transferred possession of the unit to the purchaser.

The builder is entitled to claim the B.C. PST transitional new housing rebate in respect of the condo unit. The purchaser is not entitled to claim the rebate.

#### Example 5

Throughout 2007 and 2008, a builder enters into written agreements of purchase and sale for 100 newly constructed residential condominium units situated in Ontario. Construction of the condominium complex in which the units are situated begins in 2009 and is 70% complete as of July 1, 2010. Possession and ownership of each of the 100 units is transferred by the builder to the purchasers in 2011. Possession or use of the units does not transfer to anyone prior to the transfer of possession of the units by the builder to the purchasers. While the sales of the units are grandparented, the builder must account for the transitional tax adjustment in respect of each of the units.

The builder is entitled to claim the Ontario RST transitional new housing rebate in respect of each of the 100 condo units. A purchaser of a condo unit is not entitled to claim the rebate.

#### Example 6

Beginning in January 2010, a builder substantially renovates a triplex owned by the builder and situated in B.C. The substantial renovation is at least 10% complete as of July 1, 2010 and is substantially completed on August 11, 2010. Possession of a unit in the triplex is first provided to an individual on September 1, 2010 under a lease agreement and the individual occupies the unit as a place of residence. The builder is considered to have paid and collected HST at 12% on the self-supply of the entire complex on September 1, 2010. A self-supply of the complex was not required at any time before September 1, 2010. The HST is calculated on the fair market value of the triplex at the time of the self-supply.

The builder is entitled to claim the B.C. PST transitional new housing rebate.

### Calculating the provincial transitional new housing rebate

The provincial transitional new housing rebate is based on the degree of completion of the

construction or substantial renovation of the housing as of July 1, 2010, and the estimated RST/PST content embedded in the housing. For housing that is 90% or more complete as of July 1, 2010, the rebate is equal to 100% of the estimated RST/PST embedded in the housing. The rebate decreases based on certain degree of completion thresholds and no rebate is available where the housing is less than 10% complete as of July 1, 2010.

The following table illustrates the various degree of completion thresholds and the rebate percentage that applies for each of those thresholds. The rebate percentage is used to determine the amount of the rebate.

Degree of completion as of July 1, 2010	% of estimated RST/PST to be rebated
< 10%	0%
≥ 10% and < 25%	25%
≥ 25% and < 50%	50%
≥ 50% and < 75%	75%
≥ 75% and < 90%	90%
≥ 90%	100%

Where a condominium complex is constructed or substantially renovated, the degree of completion of each residential condominium unit in the complex is based on the degree of completion of the entire condominium complex. Where a unit is being substantially renovated and the complex in which the unit is situated is not being substantially renovated, the degree of completion is based only on that unit.

### Determining the degree of completion

The method used to determine the degree of completion (expressed as a percentage) must be fair and reasonable. For more information on this determination, refer to GST/HST Info Sheet GI-105, *How to Determine the Percentage of Completion for Purposes of the Provincial Transitional New Housing Rebates and the Transitional Tax Adjustment in Ontario and British Columbia*.

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## Determining the estimated RST/PST content in the housing

Generally, the estimated RST/PST content in the housing may be calculated by choosing one of the following two methods:

- the consideration method; or
- the floor space method.

These methods may be used regardless of the method used to determine the degree of completion. For example, if the degree of completion is based on the interior floor space method (see info sheet GI-105 for information on this method), the estimated RST/PST content may be determined using the consideration method.

Builders of multi-unit housing or condominiums can only use the floor space method if they are claiming a rebate in respect of such housing before the GST/HST becomes payable on the sale of such housing or is considered to be paid on a self-supply of such housing.

### Consideration method

Under this method, the estimated RST/PST content in the new housing is equal to 2% of the total consideration paid for the housing (i.e., the total amount paid to purchase the housing before any HST is applied and before any new housing rebate is taken into account). In the case of a self-supply, the estimated RST/PST content in the new housing is equal to the 2% of the fair market value of the housing at the time of the self-supply.

If, at the time a written agreement of purchase and sale for a condominium unit or complex is entered into, the consideration payable for the unit or complex is less than what the fair market value of the unit or complex would be if it were substantially complete at that time, the consideration is considered to be equal to that fair market value for purposes of calculating the provincial transitional new housing rebate.

### Floor space method

This method is based on the total square meters of interior floor space in the new housing multiplied by \$45 if the housing is situated in Ontario or \$60 if the housing is situated in B.C.

## Interior floor space

Interior floor space includes the main floor(s) of the new housing (i.e., the living areas), but does not include basements, attics and storage rooms unless they are finished by the builder in a manner that is comparable to the living areas. For example, a partially completed basement that has roughed-in plumbing and partially completed walls would not form part of the interior floor space.

In the case of single-unit housing, to be included in the calculation of interior floor space, a finished basement, attic or storage area must be completed by the builder that supplies the housing to the purchaser who is entitled to claim the provincial transitional new housing rebate, or by a previous builder of the housing.

The interior floor space of a condominium complex includes the common areas of the building, such as lobbies, corridors, staircases, elevator shafts, laundry rooms, recreation rooms and similar spaces. The interior floor space of a residential condominium unit includes that part of the common areas that can be attributed to the unit. The interior floor space of multi-unit housing or an addition thereto, also includes such common areas.

The interior floor space includes the width of the housing's enclosing walls that are not adjacent to any other housing and half of the width of those enclosing walls that are adjacent to other housing.

Interior floor space does not include garages, parking areas, crawl spaces, unfinished basements, attics, storage rooms, or any areas set aside for the placement of equipment for heating or cooling of the new housing, or to supply water, gas or electricity to the new housing.

### Example 7

In December 2009, an individual enters into a written agreement of purchase and sale with a builder for a newly constructed single detached house situated in B.C. Ownership and possession of the house transfer to the individual after June 2010 and the HST at 12% applies to the purchase of the house. Construction of the house is 70% complete as of July 1, 2010. The purchase price of the house, before the HST and any new housing rebates are taken into account, is \$475,000 and the house contains 160 square metres of interior floor space. The house has not been occupied as a place of residence or lodging after the construction of the house began and before July 1, 2010. The individual is not a specified related person.

Using the table in the section “Calculating the provincial transitional new housing rebate”, the rebate is equal to 75% of the estimated PST content since the house is 70% complete as of July 1, 2010.

The individual may choose either the consideration method or the floor space method to calculate the rebate amount.

#### **Consideration method**

$\$475,000 \times 2\% \times 75\%$

The provincial transitional new housing rebate is equal to \$7,125

#### **Floor space method**

$160 \text{ square metres} \times \$60 \text{ per square metre} \times 75\%$

The provincial transitional new housing rebate is equal to \$7,200

#### **Applying for the rebate: Purchaser**

The provincial transitional new housing rebate application for housing situated in Ontario, form RC7000-ON, *Ontario Retail Sales Tax (RST) Transitional New Housing Rebate* and the application for new housing situated in B.C., form RC7000-BC, *British Columbia Provincial Sales Tax (PST) Transitional New Housing Rebate*, are available on the CRA Web site.

A purchaser cannot claim a provincial transitional new housing rebate before the day that the HST becomes payable on the purchase of the single-unit housing which is the earlier of the day ownership of the housing is transferred to the purchaser and the day possession of the housing is transferred to the purchaser under the written agreement of purchase and sale.

The purchaser is required to obtain from the builder a certification of the degree of completion of the new housing as of July 1, 2010, by having the builder complete section C of the rebate application.

Purchasers who are entitled to claim a provincial transitional new housing rebate have the option of assigning the rebate to the builder or applying directly to the CRA for the rebate. A purchaser would assign the rebate to the builder if the builder pays or credits the amount of the rebate to the purchaser. To assign the rebate to the builder, the purchaser must complete section G of the rebate application and submit the completed application to the builder. In this case, the CRA will pay or credit the amount of the rebate to the builder. If a purchaser does not want to assign the rebate amount to the builder, the purchaser should not

complete section G. In this case, the purchaser should complete the rest of the rebate application and send the rebate application to the CRA at the address indicated on the rebate application.

Builders – where a rebate is assigned to the builder, the builder is required to attach a letter of good standing obtained from the province to the rebate application that the builder submits to the CRA. For more information on the letter of good standing, refer to the following section on “Applying for the rebate: Builder”.

#### **Applying for the rebate: Builder**

Where a builder is entitled to claim the provincial transitional new housing rebate, the builder must complete a rebate application. In the case of a residential condominium unit or condominium complex situated in Ontario, a builder will complete form RC7001-ON, *Ontario Retail Sales Tax (RST) Transitional New Housing Rebate – Condominiums*, and for a unit or complex situated in B.C., form RC7001-BC, *British Columbia Provincial Sales Tax (PST) Transitional New Housing Rebate – Residential Condominiums*.

In the case of a self-supply of single-unit housing situated in Ontario, a builder will complete form RC7000-ON, *Ontario Retail Sales Tax (RST) Transitional New Housing Rebate*, and for such housing situated in B.C., form RC7000-BC, *British Columbia Provincial Sales Tax (PST) Transitional New Housing Rebate*.

In the case of a self-supply or sale of any other type of new housing, for example, an apartment building, a builder will complete form RC7002-ON, *Ontario Retail Sales Tax (RST) Transitional New Housing Rebate – Apartment Buildings*, if the housing is situated in Ontario, and form RC7002-BC, *British Columbia Provincial Sales Tax (PST) Transitional New Housing Rebate – Apartment Buildings*, if the housing is situated in B.C.

These forms are available on the CRA Web site.

In order for the CRA to process a provincial transitional new housing rebate application filed by a builder, including a rebate assigned to the builder by a purchaser, the builder will be required to attach a letter of good standing obtained from the province to the builder’s first rebate application filed with the

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CRA. This letter will be issued to the builder by the particular province and will remain valid for a period of one year, unless the letter is revoked by the province.

If the housing is owned by more than one builder such that more than one builder is entitled to claim the provincial transitional new housing rebate, only one builder may claim the rebate but all of the builders must sign the rebate application. In addition, a letter of good standing must be attached to the rebate application for each builder.

The letter of good standing will be used by the CRA to process subsequent provincial transitional new housing rebate applications filed by the builder provided that the letter remains valid and has not been revoked. The province will notify the CRA and the builder when a letter is revoked. Where the letter is no longer valid, a builder will be required to attach a new letter in respect of any subsequent rebate application filed with the CRA.

The respective province will determine the circumstances under which a letter of good standing will be issued by the province for purposes of the provincial transitional new housing rebate. Information on obtaining these letters is available on the following Web sites:

- for Ontario, at [www.rev.gov.on.ca/en/tax/rst/faq\\_new\\_home.html](http://www.rev.gov.on.ca/en/tax/rst/faq_new_home.html)
- for B.C., at [www.sbr.gov.bc.ca/business/Consumer\\_Taxes/Harmonized\\_Sales\\_Tax/new\\_housing\\_rebate.htm](http://www.sbr.gov.bc.ca/business/Consumer_Taxes/Harmonized_Sales_Tax/new_housing_rebate.htm)

A builder must submit the completed rebate application directly to the Summerside Tax Centre at the following address:

Summerside Tax Centre  
275 Pope Road  
Summerside PE C1N 6A2

Where a builder includes the amount of a provincial transitional new housing rebate in its GST/HST return, the builder must file that return using GST/HST NETFILE and mail the rebate application to the Summerside Tax Centre no later

than the day the return is filed to minimize any delays in processing the rebate claim.

### **Time limit for filing a rebate application**

As indicated earlier, purchasers of single-unit housing cannot file a rebate application before the day that the HST becomes payable on the purchase of the housing.

Generally, builders using the floor space method can file a rebate application with the CRA after June 2010. Builders of single-unit housing that are entitled to claim the rebate cannot file a rebate application before the day they are considered to have paid the HST in respect of a self-supply of the housing.

Claimants using the consideration method will be entitled to file a rebate application with the CRA no earlier than the day the HST is payable, or the day the HST is considered to be paid in the case of a self-supply. In the case of a builder who is required to remit the transitional tax adjustment in respect of a condominium unit or complex, a claimant using the consideration method will be entitled to file a rebate application with the CRA no earlier than the day the federal part of the HST is payable on the sale of the housing.

An application for a provincial transitional new housing rebate must be filed before July 1, 2014.

### **New requirements for electronic filing**

A builder that is a GST/HST registrant is required to file its GST/HST return electronically for any reporting period that ends on or after July 1, 2010 using GST/HST NETFILE if the builder is reporting a provincial transitional new housing rebate, including a rebate that is assigned to the builder.

For more information on mandatory electronic filing requirements and other circumstances under which a builder is required to file an electronic return, refer to GST/HST Info Sheet GI-099, *Builders and Electronic Filing Requirements*.

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This info sheet does not replace the law found in *the Excise Tax Act* (the Act) and its regulations. It is provided for your reference. As it may not completely address your particular operation, you may wish to refer to the Act or appropriate regulation, or contact any CRA GST/HST Rulings Centre for additional information. A ruling should be requested for certainty in respect of any particular GST/HST matter. Pamphlet RC4405, *GST/HST Rulings – Experts in GST/HST Legislation*, explains how to obtain a ruling and lists the GST/HST Rulings Centres. If you wish to make a technical enquiry on the GST/HST by telephone, please call 1-800-959-8287.

If you are located in Quebec and wish to make a technical enquiry or request a ruling related to the GST/HST, please contact Revenu Québec by calling 1-800-567-4692. You may also visit their Web site at [www.revenu.gouv.qc.ca](http://www.revenu.gouv.qc.ca) to obtain general information.

All technical publications related to GST/HST are available on the CRA Web site at [www.cra.gc.ca/gsthsttech](http://www.cra.gc.ca/gsthsttech).



## Appendix – Summary chart

### *Newly constructed or substantially renovated housing*

HOUSING TYPE	IS A PROVINCIAL TRANSITIONAL NEW HOUSING REBATE AVAILABLE?
Residential condominium unit (does not include a bare land strata lot or a vacant land condominium unit)	<p>Yes, a rebate may be available to the builder if:</p> <ul style="list-style-type: none"> <li>the construction or substantial renovation of the condominium complex in which the unit is situated began before July 1, 2010 and is at least 10% complete as of July 1, 2010, or</li> <li>in the case where a unit is being substantially renovated and the complex in which the unit is situated is not being substantially renovated, the last substantial renovation of the unit began before July 1, 2010 and is at least 10% complete as of July 1, 2010,</li> </ul> <p>and the builder:</p> <ul style="list-style-type: none"> <li>makes a sale of the unit that is subject to the HST (possession and ownership transfer on or after July 1, 2010);</li> <li>must account for the transitional tax adjustment as a result of making a grandparented sale of the unit; or</li> <li>makes a self-supply of the unit on or after July 1, 2010.</li> </ul>
Residential condominium complex	<p>Yes, a rebate may be available to the builder if the construction or substantial renovation of the condominium complex began before July 1, 2010 and is at least 10% complete as of July 1, 2010 and the builder:</p> <ul style="list-style-type: none"> <li>makes a sale of the complex that is subject to the HST (possession and ownership transfer on or after July 1, 2010); or</li> <li>must account for the transitional tax adjustment as a result of making a grandparented sale of the complex.</li> </ul>
Single-unit housing (detached house, semi-detached house, rowhouse unit and duplex that is not a residential condominium unit)	<p>Yes, if the construction or substantial renovation of the housing began before July 1, 2010 and is at least 10% complete as of July 1, 2010, the rebate may be available to:</p> <ul style="list-style-type: none"> <li>the builder if the builder makes a self-supply of the housing on or after July 1, 2010, or</li> <li>the purchaser if the purchaser is an individual and the purchase of the housing is subject to the HST (possession and ownership transfer on or after July 1, 2010).</li> </ul>
Apartment	<p>Yes, a rebate may be available to the builder if the construction or substantial renovation of the apartment building began before July 1, 2010, is at least 10% complete as of July 1, 2010 and the builder sells or makes a self-supply of the apartment building on or after July 1, 2010.</p>
Mobile or floating home	No