



Election and Schedule to a Return for Simplified Reporting of Specified Housing Supplies

Use this form if you are a person, such as a builder, who has made specified housing supplies in British Columbia, Nova Scotia, Ontario, or Prince Edward Island for which the GST or the federal part of the HST became payable before May 1, 2016, and you wish to elect to simplify your reporting of specified housing supplies for which the GST or the federal part of the HST became payable after June 30, 2010.

Note

A person who files this election for a reporting period that ends on or after July 1, 2016, must also report in this form's "Step 2 – Schedule to a return", any specified housing supplies the person made in New Brunswick or Newfoundland and Labrador. Also, a person who files this election must provide in this form's "Step 2 – Schedule to a return" a breakdown of any specified housing supplies the person made in Prince Edward Island for the calendar years 2016 and 2017 (if applicable). In both cases, the information must be reported using the new definition of specified housing supply.

The opportunity to file this election is available for a short time and for limited reporting periods. All parts of this form must be completed for this election to be valid. **Late-filing of this election is not accepted.**

For more information, see "General information" on pages 3 and 4.

Part A – Identification									
Legal name	Business number								
Mailing address (Unit No – Street No., Street name, PO Box, RR)									
City/Town/Village	Province/Territory/State	Postal or ZIP code							
Country	Telephone number		Extension						
Part B – Election and schedule to a return for specified housing supplies									
Generally, the person identified in Part A completes both the election in step 1 and the schedule to a return in step 2 at the same time. However, if you are a branch or division that has been authorized to file separate GST/HST returns, do not complete step 1. Instead, complete step 2 if your head office has made the election for specified housing supplies in step 1 and give your completed schedule to a return to your head office. If you are a head office with branches or divisions that have been authorized to file separate GST/HST returns, see "How do you complete this form?" on page 3 for more information.									
<p>Step 1 – Election</p> <p>Enter your reporting period for which you are filing this election.</p> <p style="text-align: right;">From <table style="display: inline-table; border-collapse: collapse;"><tr><td style="border: 1px solid black; width: 20px; text-align: center;">Year</td><td style="border: 1px solid black; width: 20px; text-align: center;">Month</td><td style="border: 1px solid black; width: 20px; text-align: center;">Day</td></tr></table> to <table style="display: inline-table; border-collapse: collapse;"><tr><td style="border: 1px solid black; width: 20px; text-align: center;">Year</td><td style="border: 1px solid black; width: 20px; text-align: center;">Month</td><td style="border: 1px solid black; width: 20px; text-align: center;">Day</td></tr></table></p>				Year	Month	Day	Year	Month	Day
Year	Month	Day							
Year	Month	Day							
<p>Step 2 – Schedule to a return</p> <p>Complete "Step 2 – Schedule to a return" on page 2 for the reporting period indicated in step 1.</p>									
Part C – Certification									
I, _____, certify that the information given on this form is correct and complete, and that I am authorized to sign on behalf of the person identified in Part A.									
Signature			Year Month Day						

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 enforcement of the Act such as audit, compliance and collection activities. It may be shared or verified with other federal, provincial, territorial or foreign 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, or request correction of, their personal information, or to file a complaint with the Privacy Commissioner of Canada regarding the handling of their personal information. Refer to Personal Information Bank CRA PPU 241 at canada.ca/cra-info-source.

Step 2 – Schedule to a return

Complete this Part B schedule for the reporting period indicated in Step 1 by entering the required information using the new definition of specified housing supply.

Year	British Columbia		New Brunswick		Newfoundland and Labrador		Nova Scotia		Ontario		Prince Edward Island	
	Total consideration	Number of units sold	Total consideration	Number of units sold	Total consideration	Number of units sold	Total consideration	Number of units sold	Total consideration	Number of units sold	Total consideration	Number of units sold
2010												
2011												
2012												
2013												
2014												
2015												
2016												
2017												

Prince Edward Island (2016 and 2017)

Year	Total consideration – Period A	Number of units sold	Total consideration – Period B	Number of units sold	Total consideration – Period C	Number of units sold
2016						
2017						

Refer to General information on pages 3 and 4 for instructions on how to complete the "Prince Edward Island (2016 and 2017)" chart above.

General information

Who should complete this form?

Use this form if you are a person, such as a builder, who has made specified housing supplies in British Columbia, Nova Scotia, Ontario, or Prince Edward Island for which the GST or the federal part of the HST became payable before May 1, 2016, and you wish to elect to simplify your reporting of specified housing supplies for which the GST or the federal part of the HST became payable after June 30, 2010.

Note

A person who files this election for a reporting period that ends on or after July 1, 2016, must also report in this form's "Step 2 – Schedule to a return", any specified housing supplies the person made in New Brunswick or Newfoundland and Labrador. Also, a person who files this election must provide in this form's "Step 2 – Schedule to a return" a breakdown of any specified housing supplies the person made in Prince Edward Island for the calendar years 2016 and 2017 (if applicable). In both cases, the information must be reported using the new definition of specified housing supply.

Step 2 of this form is an information schedule that forms part of the prescribed return for the reporting period indicated in step 1 and is used to report the specified housing supplies using the new definition of this term.

What is a specified housing supply?

New definition – The new definition of specified housing supply refers only to a sale of grandparented housing to a person where the total consideration for the sale is \$450,000 or more, including consideration for any other taxable supply made to the person of an interest in the grandparented housing. The new definition applies beginning the first day of your reporting period that includes March 23, 2016, and applies to all future reporting periods.

Old definition – The old definition of specified housing supply refers to a sale of grandparented housing where the purchaser was not entitled to a GST/HST new housing rebate or a GST/HST new residential rental property rebate in respect of the GST or the federal part of the HST payable on the sale of grandparented housing, regardless of the reason for the purchaser's ineligibility. For example, the reason may have been that the purchaser did not intend to use the housing as their primary place of residence, ownership of the housing was transferred to someone other than the purchaser, or the consideration for the housing was \$450,000 or more. Generally, the old definition applies to all reporting periods that end on or before March 22, 2016.

What is the effect of the election?

Generally, for reporting periods that end after June 30, 2010, builders are required to report the total consideration for their specified housing supplies for which the GST or the federal part of the HST became payable in the reporting period and the total number of those supplies on lines 1100 and 1101 of Schedule A, Builders – Transitional Information, of their GST/HST NETFILE return for the reporting period.

By filing this election a person who has made specified housing supplies for which the GST or the federal part of the HST became payable before May 1, 2016, can take advantage of the new definition of specified housing supply to report the required information about their specified housing supplies for which the GST or the federal part of the HST became payable after June 30, 2010. The new definition makes it easier to report the required information because the person must only provide information in respect of sales of grandparented housing where the total consideration for the supply is \$450,000 or more. If a person files the election, they must complete the schedule to their return (in other words, step 2) of this form at the same time.

Note

The person should not report any information on lines 1100 and 1101 of Schedule A for the reporting period for which the election is filed. Rather, the person should report this information in step 2 of this form.

If the election is not filed, the old definition of specified housing supply continues to apply to those specified housing supplies where the GST or the federal part of the HST became payable in a reporting period that ends on or before March 22, 2016. The person remains liable to report both the total number of its sales of grandparented housing for which purchasers could not claim a GST/HST new housing rebate or GST/HST new residential rental property rebate in respect of the GST or the federal part of the HST payable on the sale (regardless of the reason for the purchasers' ineligibility) and the total consideration for all of those supplies, in the reporting period in which the GST or the federal part of the HST became payable on the supplies.

Penalties for failure to provide required information

Significant penalties may apply if the required information in respect of specified housing supplies is:

- not reported;
- under/over-reported;
- reported in the incorrect reporting period; or
- otherwise reported incorrectly.

If a person files this election and reports all of the required information, no penalty would apply for previously unreported or misreported information in respect of specified housing supplies. However, penalties may apply if the person files the election and misreports the required information in respect of the specified housing supplies (according to the new definition).

How do you complete this form?

To make this election and report the required information, you have to fully complete parts A, B, and C.

Part A

Enter the required identification information.

Part B

Step 1 – Election

Enter the reporting period for which you are filing the election.

The election can only be filed for a reporting period that ends on or after May 1, 2016, and before January 1, 2017, or, if no reporting periods ends during that period, the first reporting period that ends after December 31, 2016.

Step 2 – Schedule to a return

On page 2, enter the required information by calendar year according to the province in which the housing is located using the new definition of specified housing supply.

In the "Total consideration" column, enter the amount of the consideration for all specified housing supplies for which the GST or the federal part of the HST became payable in the calendar year.

In the "Number of units sold" column, enter the total number of specified housing supplies, the consideration for which is included in the total consideration for the calendar year.

For the calendar year that includes the last day of the reporting period for which this election is filed, be sure to include the consideration and numbers of all specified housing supplies up to, and including, the last day of the reporting period.

You may have to report information in step 2 that you have previously reported on lines 1100 and 1101 of Schedule A in a previous reporting period(s), even if it was reported using the new definition of specified housing supply. We will accept the information reported in step 2 as being reported and will disregard any information that was reported on lines 1100 and 1101 in all previous reporting periods.

Instructions for completing the "Prince Edward Island (2016 and 2017)" chart

The reporting of specified housing supplies made in Prince Edward Island for the calendar years 2016 and 2017 (if applicable) must be broken down in a way that respects whether those supplies relate to sales of housing that were grandparented for purposes of the 2013 Prince Edward Island HST harmonization only, the 2016 Prince Edward Island HST rate increase only, or both.

Therefore, if the reporting period indicated in Step 1 of this form:

- ends before October 1, 2016, enter the total consideration and number of units sold (if any) in the "Period A" column for specified housing supplies made in Prince Edward Island for the calendar year 2016 - do not enter anything in the "Period B", and "Period C" columns; or
- ends on or after October 1, 2016, enter the total consideration and number of units sold (if any) in the "Period A", "Period B", and "Period C" columns, as applicable, for specified housing supplies made in Prince Edward Island for the calendar years 2016 and 2017.

In all cases, the information must be reported using the new definition of specified housing supply.

"Total consideration – Period A" column

In the "Total consideration – Period A" column, enter the required information for any specified housing supplies made in 2016 where both ownership and possession of the housing transfers to the purchaser on or after December 31, 2015, and before October 1, 2016, and the written agreement of purchase and sale for the housing (that is, a detached house, semi-detached house, rowhouse unit, residential condominium unit, or condominium complex) was entered into before November 9, 2012. In the case of housing that is a detached house, semi-detached house, or rowhouse unit, the purchaser must be an individual.

The Period A columns are for specified housing supplies that were grandparented for purposes of the 2013 Prince Edward Island HST harmonization only (that is, they were not subject to the provincial part of the Prince Edward Island HST at the rate of 9% before October 1, 2016).

"Total consideration – Period B" column

In the "Total consideration – Period B" column, enter the required information for any specified housing supplies made in 2016 or 2017 where both ownership and possession of the housing transfers to the purchaser on or after October 1, 2016, and in the case of housing that is:

- a detached house, semi-detached house, or rowhouse unit where the purchaser is an individual (or in the case of housing that is a residential condominium unit sold to any person) the written agreement of purchase and sale for the housing was entered into after November 8, 2012, and before June 17, 2016;
- a detached house, semi-detached house, or rowhouse unit where the purchaser is not an individual, the written agreement of purchase and sale for the housing was entered into before June 17, 2016; or
- a duplex, mobile home, or floating home, the written agreement of purchase and sale for the housing was entered into before June 17, 2016.

The Period B columns are for specified housing supplies that were grandparented for purposes of the 2016 Prince Edward Island HST rate increase only (that is, they were subject to the provincial part of the Prince Edward Island HST at the rate of 9% on or after October 1, 2016, instead of the new rate of 10%).

Note

The Period B columns are also used to report information about certain self-supplies (that is, a sale and repurchase of certain new or substantially renovated housing) that were grandparented for purposes of the 2016 Prince Edward Island HST rate increase only. If you made a self-supply on or after October 1, 2016, that involved the sale of the building part of a house and lease the related land under a written agreement that was entered into before June 17, 2016, call us at **1-800-959-8287** for help in determining whether you have to report information about your self-supply in the Period B columns.

"Total consideration – Period C" column

In the "Total consideration – Period C" column, enter the required information for any specified housing supplies made in 2016 or 2017 where both ownership and possession of the housing transfers to the purchaser on or after October 1, 2016, and the written agreement of purchase and sale for the housing (that is, a detached house, semi-detached house, rowhouse unit, residential condominium unit, or condominium complex) was entered before November 9, 2012. In the case of housing that is a detached house, semi-detached house, or rowhouse unit, the purchaser must be an individual.

The Period C columns are for specified housing supplies that were grandparented for purposes of both the 2013 Prince Edward Island HST harmonization and the 2016 Prince Edward Island HST rate increase (that is, they were not subject to the provincial part of the Prince Edward Island HST at the rate of 10% after September 30, 2016).

Reporting specified housing supplies made in New Brunswick or Newfoundland and Labrador

A person, such as a builder, who files this election for a reporting period that ends on or after July 1, 2016, must also report in this form's "Step 2 – Schedule to a return" any specified housing supplies the person made in New Brunswick or Newfoundland and Labrador.

However, a person, such as a builder, who makes specified housing supplies in only New Brunswick or Newfoundland and Labrador cannot file this election. This is because the GST or federal part of the HST payable in respect of their specified housing supplies does not become payable before May 1, 2016, and the person is already required to use the new definition of specified housing supply. The person must also have made specified housing supplies in British Columbia, Nova Scotia, Ontario, or Prince Edward Island for which the GST or the federal part of the HST became payable before May 1, 2016, in order to be eligible to file this election.

Notes

Do not report any information on lines 1100 and 1101 of Schedule A of your GST/HST return for the reporting period for which this election is filed. Report that information in step 2 of this form.

Any information for specified housing supplies that relates to subsequent reporting periods should be based on the new definition of specified housing supplies and reported on lines 1100 and 1101 of Schedule A.

If you are a head office with branches or divisions that have been authorized to file separate GST/HST returns, and you wish to file this election, complete step 1 to make the election for you and all of your branches or divisions. Each of your branches or divisions that have been authorized to file separate GST/HST returns must complete a separate step 2 schedule to a return and note their RT account number. Do not include any information in step 2 of your form that pertains to specified housing supplies made by any of your branches or divisions that have been authorized to file separate GST/HST returns. Instead, attach all step 2 schedules to a return completed by your branches or divisions to this form and file them together.

Part C

The person identified in Part A of this form, or someone authorized to sign on behalf of the person, must sign Part C.

Filing deadline

You must file this election by the due date of the return for the reporting period for which the election is made. **Late-filed elections cannot be accepted.**

Where do you send this form?

Send this completed form to your tax centre. To get the address of your tax centre, go to canada.ca/cra-offices.

Note

This form cannot be filed electronically. This does not change a person's requirement to electronically file their GST/HST return for the particular reporting period.

What if you need help?

For more information, go to canada.ca/gst-hst, see GST/HST Notice 294, Questions and Answers on Simplified Reporting of Specified Housing Supplies, or call **1-800-959-8287**.

To get our forms and publications, go to canada.ca/gst-hst-pub or call **1-800-959-5525**.