



ELECTION CONCERNING THE PROVISION OF A RESIDENCE OR LODGING AT A REMOTE WORK SITE

Use this form if you are a GST/HST registrant and want to elect to have the supply (other than a supply by way of sale) of a residential complex, an addition thereto or a residential unit within either, located at a remote worksite, considered not to be a supply and any occupation of the complex or unit considered not to be occupation as a place of residence or lodging. You can generally elect to do this if you are a builder of a residential complex who acquires, constructs, or substantially renovates the complex or an addition to one, at a remote work site, to provide a place of residence or lodging by you primarily to persons who are required to be at the location in the performance of their duties and who are your:

- employees;
- contractors;
- subcontractors of the contractors; and
- employees of the contractors and subcontractors.

For more information on this election, see the back of this form.

Part A – Identification								
Legal name	Business Number							
Trading name (if different from legal name)								
Mailing address								
City	Province	Postal code						
Part B – Eligibility – You must be a GST/HST registrant								
1. Are you the builder of the residential complex or an addition to it? <input type="checkbox"/> Yes <input type="checkbox"/> No								
2. Is the complex or addition being constructed, substantially renovated, or acquired to provide a place of residence or lodging by you primarily to your:								
(a) employees	<input type="checkbox"/> Yes <input type="checkbox"/> No							
(b) contractors	<input type="checkbox"/> Yes <input type="checkbox"/> No							
(c) subcontractors of the contractors, or	<input type="checkbox"/> Yes <input type="checkbox"/> No							
(d) employees of the contractors (engaged by you) or employees of the subcontractors (engaged by the contractor)	<input type="checkbox"/> Yes <input type="checkbox"/> No							
to render services directly or indirectly to you, at a location at which they must be while performing their duties?								
3. Is the complex or addition located in a remote location where the individuals referred to in question 2 could not reasonably be expected to establish and maintain their own place of residence or lodging? <input type="checkbox"/> Yes <input type="checkbox"/> No								
4. Is the election being made before the complex or a residential unit in the complex is occupied by any individual referred to in question 2? <input type="checkbox"/> Yes <input type="checkbox"/> No								
5. Enter the address or location of the remote work site:								
If you answered yes to questions 1, 3, 4, and to at least one of (a) - (d) in question 2, you can elect to have:								
<ul style="list-style-type: none"> • the supply of the residential complex, addition, or a residential unit within either, as a place of residence or lodging of the person indicated in question 2 deemed not to be a supply; and • an occupation of the complex or unit as a place of residence or lodging by that person deemed not to be an occupation as a place of residence or lodging. 								
Part C – Election								
I meet the eligibility requirements and elect to have the supply of the residential complex, addition, or a residential unit within either as a place of residence or lodging deemed not to be a supply, and the occupation deemed not to be an occupation as a place of residence or lodging.								
Effective date of this election: <table style="display: inline-table; border-collapse: collapse;"> <tr> <td style="text-align: center; padding: 0 5px;">Year</td> <td style="text-align: center; padding: 0 5px;">Month</td> <td style="text-align: center; padding: 0 5px;">Day</td> </tr> <tr> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> </tr> </table>			Year	Month	Day			
Year	Month	Day						
I, _____, certify that the information given on this form is, to the best of my knowledge, true, (print)								
correct, and complete in every respect, and that I am the registrant or that I am authorized to sign on behalf of the registrant.								
Signature of registrant or authorized person	Position or title	<table style="display: inline-table; border-collapse: collapse;"> <tr> <td style="text-align: center; padding: 0 5px;">Year</td> <td style="text-align: center; padding: 0 5px;">Month</td> <td style="text-align: center; padding: 0 5px;">Day</td> </tr> <tr> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> </tr> </table>	Year	Month	Day			
Year	Month	Day						

GENERAL INFORMATION

Effect of election

You may be a GST/HST registrant who is a builder and who acquires, constructs, or substantially renovates a residential complex, or an addition to one, located at a remote work site. If so, you can elect to have the supply of the residential complex, or a residential unit within it, considered not to be a supply if the complex or residential unit in the complex is to accommodate primarily:

- employees;
- contractors;
- subcontractors of the contractors; and
- employees of the contractors and subcontractors.

If you elect, you will not be subject to the self-supply rules when any of the above-mentioned persons occupy the residential complex or addition in the circumstances described, as a place of residence or lodging. We will not consider that occupation to be a supply. If the complex is sold it will be subject to tax. If the complex is subsequently supplied primarily to persons not described in the above circumstances, the self-supply rules will apply in the normal fashion at that time.

Generally, the election will also allow you to claim input tax credits for tax paid or payable on the acquisition of the property, goods, and services used in constructing or acquiring and operating the complex.

Definitions

Builder – A builder of a residential complex or of an addition to a multiple unit residential complex means a person who, at a time when the person has an interest in the real property on which the complex is situated, constructs or substantially renovates the residential complex or constructs the addition or engages another person to carry on the construction or substantial renovation. A builder may also include one of the following:

- a manufacturer or vendor of a previously unoccupied mobile home or floating home;
- a person who acquires an interest in the complex, in the case of a condominium complex or residential condominium unit, at a time when the complex is not registered as a condominium or, in any case before it has been occupied as a place of residence or lodging to resell or to rent to persons who are acquiring the housing in the course of a business or adventure or concern in the nature of trade;
- a person who has or acquires an interest in the complex while the complex is under construction or substantial renovation, or acquires an interest in the addition when it is under construction; or
- a person who, in certain circumstances, converts a commercial property into a residential complex.

A builder does not include an individual who constructs or substantially renovates a residential complex, who acquires an interest in a complex that is under construction or substantial renovation, or who sells a mobile home or floating home otherwise than in the course of a business or an adventure or concern in the nature of trade.

Established community – As a general rule, a body of people who reside in the same locality and who are permanently settled in that location. A location will not be considered an established community if it lacks essential services at the location (e.g., a basic food store, a basic clothing store with merchandise in stock [not a mail-order outlet], access to housing, certain medical assistance, and certain educational facilities) or such services are not available within a reasonable commuting distance (generally 80 kilometres or less).

Remote location or remote work site – As a general rule, the work location where the residential complex is situated will be considered to be remote if the nearest established community with a population of 1,000 or more is 80 kilometres or further from the work location by the most direct route normally travelled in the circumstances.

Primarily – Generally means more than 50%.

Registrant – A person who is registered or who is required to be registered for GST/HST.

Residential complex – As a general rule, that part of a building in which one or more residential units are located, together with any of the following that is reasonably necessary for the use and enjoyment of the building as a place of residence for individuals:

- part of any common areas and other appurtenances to the building;
- the land on which the building is situated; and
- the part of the land immediately adjoining the building.

A residential complex includes a floating home, a mobile home, and a residential condominium unit, but generally does not include a building or that part of a building that is a hotel, motel, inn, boarding house or similar place, including the attributable land and appurtenances, that provide or intend to provide all or substantially all (90% or more) of their accommodation for periods of continuous possession or use of less than 60 days.

Residential unit – Can include a detached house, semi-detached house, rowhouse unit, apartment, suite, mobile home, floating home, or other similar premises or part thereof that is, or is intended to be occupied by an individual as a place of residence or lodging.

Self-contained domestic establishment - A dwelling house, apartment, or other similar place of residence in which place a person, as a general rule, sleeps and eats.

Substantial renovation – The renovation or alteration of all or substantially all (90% or more) of an existing building. Renovations to the foundation, external walls, interior supporting walls, floors, roof, and staircases are not included in the calculation to determine whether 90% or more of the existing building has been removed or replaced. After completion of the renovation or alteration, the building is, or forms part of, a residential complex.

Books and records

Do not send us this form. Keep the completed election with your books and records during the entire period it is in effect and for six years after it ceases to have effect.

More information

For more information, see our publication *GST/HST Memoranda Series Chapter 19.2.3, Residential Real Property - Deemed Supplies*, or call our *Business Enquiries line at 1-800-959-5525*.