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Tax Information

Bulletin 5081

Bulletin: 5081 R1
Date: December 14, 2011
Subject: Landlords, Condominium and Mixed-Use commercial electricity customers applying for a rebate under the "Your Energy Rebate Program"

Commercial Electricity Customers

If you are charged commercial service rates for your electricity, you may claim a rebate of the residential energy charges on your power bill, including the base charge and the charge for energy efficiency programs. You have 24 months from the billing date to apply for your rebate.

The examples below illustrate how to calculate your rebate.

Commercial Electricity Invoices Dated Prior to July 1, 2010 Based on HST Rate of 13%

(Floor space - 80% Residential)
(400 residential units)

Invoice dated October 7, 2009 for Service from September 1 to 30, 2009

Rate Calculation		
Total energy charges (before taxes)	\$40,000.00	
% Eligible residential	<u>80%</u>	
Eligible energy charges(\$40,000 x 80%)	\$32,000.00	<u>\$32,000.00</u>
Rebate percentage	8%	
Rebate amount		<u>\$2,560.00</u>

Commercial Electricity Invoices Dated On or After July 1, 2010 Based on HST Rate of 15%

(Floor space - 80% Residential)
(400 residential units)

Invoice dated October 7, 2010 for Service from September 1 to 30, 2010

Rate Calculation		
Total energy charges (before taxes)	\$40,000.00	
% Eligible residential	<u>80%</u>	
Eligible energy charges(\$40,000 x 80%)	\$32,000.00	<u>\$32,000.00</u>
Rebate percentage	10%	
Rebate amount		<u>\$3,200.00</u>

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