

Tax Information

Bulletin 5081

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Date: August 18 2015
Subject: Your Energy Rebate Program - Landlords, Condominium and Mixed-Use commercial electricity customers

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 example below illustrates how to calculate your rebate.

Commercial Electricity Invoice with HST Rate of 15%

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

Invoice dated October 7, 2012 for Service from September 1 to 30, 2012

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

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