

**Tax Information**

**Bulletin 5081**

Bulletin: 5081 R4  
 Date: August 18, 2015 (Updated March 06 2025)  
 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 14%**

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

*Invoice dated May 7, 2025 for Service from April 1 to 30, 2025*

<b>Rate Calculation</b>		
Total energy charges (before taxes)	\$40,000.00	
% Eligible residential	80%	
Eligible energy charges (\$40,000 x 80%)	\$32,000.00	<b>\$32,000.00</b>
Rebate percentage		9%
Rebate amount		<b>\$2,880.00</b>

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