



GST/HST New Housing Rebate Application for Owner-Built Houses

Use this form to calculate and claim your rebate if you are an individual who:

- built a new house or substantially renovated your house;
- added a major addition to your house as part of a renovation of your existing house; or
- converted your house from non-residential use to residential use.

First, you have to complete Form GST191-WS, Construction Summary Worksheet. The total amount of tax paid that you calculate on Form GST191-WS will be used to calculate your rebate amount on this form. You have to send us both forms. **If you do not send in all of the required documentation, your rebate may be denied.**

Section A – Claimant information					
Business number (if applicable)		Social insurance number		Language preference <input type="checkbox"/> English <input type="checkbox"/> French	
Claimant's legal name – one name only , even if house is owned by several individuals (last name, first name and initials)					
If more than one individual owns the house, list all other owner(s). Attach a separate sheet if you need more space.					
Last name, first name, and initial(s) of other owner			Last name, first name, and initial(s) of other owner		
Address of the house you built or substantially renovated (Unit No – Street No Street name, RR)				City	
Province or territory		Postal code	Home telephone number		Daytime telephone number Extension
Mailing address of claimant <input type="checkbox"/> As above or Unit No – Street No Street name, PO Box, RR					
City		Province/Territory/State		Postal or ZIP code	Country
Section B – House information					
Did you build or substantially renovate the house for use as your, or a relation's, primary place of residence? <input type="checkbox"/> Yes <input type="checkbox"/> No			Base date for filing deadline. (See Guide RC4028 to determine your base date.)		
			Year	Month	Day
Legal description of property – Lot, plan, concession, range, parcel, section, etc. You will find the description on your deed, or another land transfer document available from your provincial land registry office. Where applicable, use the strata lot for the lot number.					
Lot No:		Plan No:		Other:	
If a mobile home, state:					
Manufacturer:		Model:		Serial number:	
Section C – Type of construction and housing					
Type of construction (tick one box only)			Type of housing (tick one box only)		
<input type="checkbox"/> Newly constructed	<input type="checkbox"/> Substantially renovated	<input type="checkbox"/> Major addition	<input type="checkbox"/> House	<input type="checkbox"/> Mobile home	<input type="checkbox"/> Floating home <input type="checkbox"/> Bed and breakfast
Section D – Rebate Calculation					
If the fair market value of the house, including the land, is \$450,000 or more, do not complete this section. If the house is located in a province that offers a provincial new housing rebate, complete the appropriate provincial rebate schedule, if you are eligible, and attach it to this form.					
Amount from box A on page 8 of Form GST191-WS				A	
Amount from box B on page 8 of Form GST191-WS				B	
Amount from box C on page 8 of Form GST191-WS				C	
Amount from box D on page 8 of Form GST191-WS				D	
Amount from box E on page 8 of Form GST191-WS				E	
Amount from box F on page 8 of Form GST191-WS				F	
Add lines A, B, C, D, E, and F and enter the result on line G					G
Amount from line G:		x 36%	Enter the result on line H and continue your calculation on the next page.		H
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Section D – Rebate Calculation (continued)

Only complete the calculations for lines I through O if you paid the GST/HST at different rates as a result of the GST/HST rate reductions (for example, if you paid 6% GST on the land and 5% GST on the construction materials). If this is not the case, go directly to line P. For more information, see Guide RC4028, GST/HST New Housing Rebate.

Amount from line B:			+	Amount from line E:			=				I		
Amount from line I:			÷	Amount from line G:			=				J		
Fraction from line J:			×	\$1,260			=				K		
Amount from line C:			+	Amount from line F:			=				L		
Amount from line L:			÷	Amount from line G:			=				M		
Fraction from line M:			×	\$2,520			=				N		
Amount from line K:			+	Amount from line N:			+	\$6,300	=				O

Tick the appropriate box and complete line P according to the following situation that applies to you (only one situation will apply):

- Situation 1: If **90% or more** of the tax you paid on your purchases was at the rate of 5%, 12%, 13%, 14% (in 2013 or later) or 15% (in 2010 or later), enter \$6,300 on line P.
- Situation 2: If **90% or more** of the tax you paid on your purchases was at the rate of 6% or 14% (before January 1, 2008), enter \$7,560 on line P.
- Situation 3: If **90% or more** of the tax you paid on your purchases was at the rate of 7% or 15% (before July 1, 2006), enter \$8,750 on line P.
- Situation 4: In any other case, enter on line P **the lesser of** \$8,750 or the amount from line O.

											P
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Enter on line Q the lesser of the following amounts: the amount from line H or the amount from line P.

												Q
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Enter on line R the fair market value of the house at the time of substantial completion (including both the building and the land).

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GST/HST new housing rebate amount

- Enter the following amount on line S:
- If the amount from line R is \$350,000 or less, copy the amount from line Q.
 - If the amount from line R is \$450,000 or more, enter "0" since you are not entitled to claim a rebate.
 - If the amount from line R is more than \$350,000 but less than \$450,000, do the following calculation:

$$\frac{\$450,000 - R}{\$100,000} \times Q$$

												S
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Provincial new housing rebate – If you are eligible, complete the calculation on the applicable provincial rebate schedule and enter the result on line T.

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Total rebate amount including any provincial rebate (line S plus line T).

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Section E – Certification

I certify that the information given in this form, including any accompanying provincial rebate schedule and all supporting documents, is, to the best of my knowledge, true, correct, and complete in every respect. I have not previously claimed the "Total rebate amount," or any part of that amount, and I am eligible to claim this new housing rebate and/or any applicable provincial new housing rebate claimed with this application. I am not filing a second time for additional work or extras done on the house.

Signature of the claimant												Year
												Month
												Day

Section F – Direct deposit request

To have your refund deposited directly into your bank account, complete the information area below or attach a blank cheque with the information encoded on it and "VOID" written across the front.

Branch number	Institution number	Account number

Name of the account holder

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 their personal information; request corrections; or, file a complaint to the Privacy Commissioner of Canada regarding the handling of the individual's personal information. Refer to Personal Information Bank CRA PPU 241 on Info Source at canada.ca/cra-info-source.

General information

Who should complete this form?

Use this form to calculate and claim your GST/HST new housing rebate if you are an individual who built a new house. You can also claim the rebate for a substantial renovation of your house, a major addition that forms part of a renovation of your house, and for a conversion from non-residential to residential use. The house must be the primary place of residence for yourself or your relation. If the application is signed by someone other than the claimant, you must attach a properly executed power of attorney to this form.

If your house is located in a province that offers a provincial new housing rebate and you are eligible to claim that rebate, complete the appropriate provincial rebate schedule to claim the provincial new housing rebate.

Documentation required

You are not required to submit proof of occupancy (such as a copy of the new house insurance policy with dates and coverage; your vehicle insurance or registration that shows the new address; or an invoice for telephone, hydro, or natural gas hook-up) with your application. However, you may be asked to provide proof of occupancy later.

Do not send all of your invoices. Keep them for six years in case we ask to see them.

When should I file my claim?

Generally, you have two years from the date the construction or substantial renovation is substantially (90%) completed to claim the rebate.

Note for British Columbia new housing rebate

As of April 1, 2013, British Columbia reinstated its provincial sales tax and the HST was replaced by the federal GST.

A British Columbia new housing rebate for the provincial part of the HST is only available where the HST became payable before April 2013.

Generally, you have to file your British Columbia new housing rebate by the **earlier** of:

- two years from the date the construction or substantial renovation is substantially (90%) completed; or
- March 31, 2017.

No British Columbia new housing rebate for the provincial part of the HST will be available for rebate applications filed **after March 31, 2017** (even if the filing deadline that would normally apply has not yet passed).

For more information on the filing deadlines that would normally apply for this rebate, see Guide RC4028, GST/HST New Housing Rebates.

Where do I send this form?

If the rebate is for a property in Ontario, mail this completed form and any applicable provincial rebate schedule along with the supporting documentation to:

Sudbury Tax Centre
1050 Notre Dame Avenue
Sudbury ON P3A 5C1

If the rebate is for a property located anywhere else in Canada, mail this completed form and any applicable provincial rebate schedule along with the supporting documentation to:

Prince Edward Island Tax Centre
275 Pope Road
Summerside PE C1N 6A2

The processing of your claim may be delayed or your rebate denied if this form is not completed in full, the rebate calculation is incorrect, or the documentation requested is not submitted with your application. You can only apply for the rebate once for each house, using one application form.

Definition

House – for this rebate, includes a single family home and a duplex. It also includes a bed and breakfast if more than 50% of the house is your primary place of residence (if 50% or less, only the part that is your primary place of residence is a house). Partnerships and corporations cannot claim this rebate. An individual cannot claim this rebate if a partnership or a corporation is also an owner of the house.

What if you need help?

For more information, see Guide RC4028, GST/HST New Housing Rebate, go to canada.ca/gst-hst, or call **1-800-959-5525**.

To get our forms and publications, go to canada.ca/gst-hst-pub.