



**AMANDA UPSHALL, CPA CGA**  
CHARTERED PROFESSIONAL ACCOUNTANT  
*Accounting & Tax Services*

51 Clyde Avenue  
Mount Pearl, NL  
A1N 4R8  
Ph. 709.727.2516  
aupshall@nl.rogers.com

## **New Housing Rebate**

### **Am I eligible for the new housing rebate?**

You may be eligible to receive a new housing rebate for part of the GST/HST paid if you:

- Purchased, constructed or made significant renovations to a property considered as your primary residence
- Purchased shares in a Co-op housing to occupy a unit as your primary residence
- Constructed or made significant renovations to your current home, and the fair market value of the house when majority of the work is completed is less than \$450,000.

You may also qualify if you own a mobile or floating home. For these homes you may have the option treat them as purchased homes or owner-built homes when claiming your new housing rebate.

### **What can I claim?**

This rebate allows individuals to recover some of the GST or the federal part of HST paid for new or significantly renovated housing when all other conditions are met. In addition there may be other provincial housing rebates available for the provincial part of the HST. A transitional new housing rebate may be available in certain circumstances as well. A corporation or partnership cannot claim the new housing rebate.

### **What do I need?**

Majority of the time there is no requirement for supporting documents to be submitted with your application. However, copies of any invoices in which a vendor did not charge GST/HST need to be submitted. We recommend you keep copies of the following:

- Completed forms.
- All original invoices (keep for 6 years).
- Any documents used to complete your application.

While CRA does not require the supporting documents to be submitted, you have to submit all the documents to your accountant for accurate calculation of the rebate. All legal documents pertaining to the new house should also be submitted and a copy of the property tax invoice.

Related Forms: GST191 – New Housing Rebate Application