



GST/HST NEW HOUSING REBATE APPLICATION FOR OWNER-BUILT HOUSES

NOTE: In this form, the text inserted between square brackets represents the regular print information.

Use this form to calculate and claim your rebate if you built a new house. You can also claim the rebate for a substantial renovation or major addition to your house and for a conversion from non-residential to residential use. The house must be the primary place of residence for yourself or a relation. For purposes of completing this rebate form, the word **house** includes a single family home and a duplex. It also includes a bed and breakfast if 50% or more of the building is your primary place of residence.

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. Do not send your invoices, but you have to send us proof of occupancy as mentioned in Section A of Form GST191-WS. You must keep your invoices for six years since we may ask to see them for audit.

Generally, you have two years from the date the construction or substantial renovation is substantially completed to claim the rebate. For more information, see our guide RC4028, "GST/HST New Housing Rebate", go to our Web site at www.cra.gc.ca, or call us at **1-800-959-5525**.

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 information requested is not submitted with your application. For each eligible house, you can apply for the new housing rebate only once with one application form. If the application is signed by someone other than the claimant, you must attach a properly executed power of attorney to this form.

Section A – Claimant information

Claimant's last name
Claimant's first name and initial(s)

Language preference English French

If more than one individual owns the house, list the 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 house you built or substantially renovated (number, street, and apartment, P.O. Box, or R.R. No.)		
City	Province/Territory	Postal code
Area code 	Home telephone number -	

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Area code	Daytime telephone number
	-

Mailing address of claimant As above or

Number, street, and apartment, P.O. Box, or R.R. No.		
City	Province/State	Postal/Zip code
Country		

Section B – House information

Is the house your, or a relation's, primary place of residence? Yes No

Date construction or renovation was substantially completed _____

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.

Lt No.	Plan No.	Other:
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If a mobile home:

Manufacturer:	Model:
Serial Number:	If a floating home, registration or licence number issued by the Canada Revenue Agency:

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Section C – Type of construction and housing

Type of construction (check one box only)

Newly constructed Substantially renovated Major addition

Type of housing (check one box only)

House Mobile home Floating home Bed and breakfast

Section D – Nova Scotia rebate

Complete this section only if the house is located in Nova Scotia

The Nova Scotia rebate is not available for a conversion from non-residential property to a house, or if you substantially renovate or hire someone to substantially renovate your house.

Owner-occupant (Answer all the questions. Check "No" if a question does not apply.) These questions apply to the owner and co-owners identified in section A, and where applicable, to a relation.

In the last five years, did you or your spouse or common-law partner occupy, in Canada, a house as a primary place of residence that was owned by you or your spouse or common-law partner?

Yes No

In the last five years, did you or your spouse or your common-law partner occupy, in Canada, a unit in a co-op as a primary place of residence, where you or your spouse or common-law partner held a share of the capital stock of the co-op?

Yes No

If you built a house in Canada that you or your spouse or your common-law partner will not occupy as your primary place of residence and a relation occupies this house as their primary place of residence, answer the following question:

Did the relation or his or her spouse or common-law partner occupy, in Canada, within the last five years, a house or a unit in a co-op as a primary place of residence that was owned by the relation or his or her spouse or common-law partner or where either held a share of the capital stock of the co-op?

Yes No

If you answered Yes to any of these questions, you are not eligible for the Nova Scotia rebate unless your or, in some cases, your relation's previous house was accidentally destroyed.

Section E – Rebate calculation

Amount from Box A on page 41 [4] of Form GST191-WS

		A
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Amount from Box B on page 41 [4] of Form GST191-WS

		B
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Amount from Box C on page 41 [4] of Form GST191-WS

		C
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Amount from Box D on page 41 [4] of Form GST191-WS

		D
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Add lines A, B, C, and D

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		E
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Amount from line E:

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 × 36%

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F

Note: Go directly to line J if you paid **only** 7% GST and/or 15% HST on **all** your purchases, or if **almost all** of the tax you paid on your purchases was at the rate of 6% GST or 14% HST. If not, do the calculations for lines G, H, and I. See the guide for more information.

Amount from line B:

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 +

Amount from line D:

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 =

--	--

G

Amount from line G:

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 ÷

Amount from line E:

--	--

 =

--	--	--	--	--

H

Fraction from line H:

--	--	--	--	--

 × \$1,260 =

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 + \$7,560 =

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I

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Enter the following amount on line J:

- \$8,750 if you paid **only** 7% GST or 15% HST on all your purchases;
- \$7,560 if **almost all** of the tax you paid on your purchases was at the rate of 6% GST or 14% HST; or
- the amount on line I if you made a calculation on line I.

		J
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Enter on line K **the lesser** of the following amounts: the amount from line F or the amount from line J

		K
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Enter on line L the fair market value of the house (including both the building and the land)

		L
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GST/HST New Housing Rebate amount

Enter the following amount on line M:

- If the amount from line L is \$350,000 or less, copy the amount from line K.
- If the amount from line L is \$450,000 or more, enter "0" since no rebate is allowable.

- If the amount from line L is more than \$350,000 but less than \$450,000, do the following calculation:

$$\frac{\$450,000 - \text{L: } \$}{\$100,000} \times \text{K: } \begin{array}{|c|c|} \hline & \\ \hline \end{array} \begin{array}{|c|c|} \hline & \\ \hline \end{array} \text{M}$$

Nova Scotia rebate – You may be eligible to claim an additional rebate if the house is located in Nova Scotia. This rebate is not available on substantial renovations or conversions made to your house. Complete the calculation below and enter the result on line O.

Amount from Box 3 on page 41 [4] of Form GST191-WS \begin{array}{|c|c|} \hline & \\ \hline \end{array}

Amount from Box 4 on page 41 [4] of Form GST191-WS \begin{array}{|c|c|} \hline + & \\ \hline \end{array}

Total HST paid \begin{array}{|c|c|} \hline = & \\ \hline \end{array} \text{N}

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Amount from line N:			× 10% =		
maximum \$1,500)				=	
Total rebate amount including the Nova Scotia rebate (line M plus line O)					

Section F – Certification

I certify that the information given in this application 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 for the GST/HST new housing rebate. I am not filing a second time for additional work or extra done on the house.

Signature of the claimant	Year	Month	Day

**Mail your completed form to: SUMMERSIDE TAX CENTRE
275 POPE ROAD
SUMMERSIDE PE C1N 6A2**

FOR INTERNAL USE ONLY				
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