



## **GST/HST NEW HOUSING REBATE APPLICATION FOR HOUSES PURCHASED FROM A BUILDER**

Use this form to calculate and claim your rebate if you bought a new house (including a residential condominium unit) or a share of the capital stock of a co-operative housing corporation (co-op). The house must be the primary place of residence for yourself or a relation.

**Note for owner-built houses:** If you built your house or hired someone to build it, do not complete this form. Use Form GST191, "GST/HST New Housing Rebate Application for Owner-Built Houses".

For this form, the word **house** includes a single family home, a residential condominium unit, a duplex, a mobile home, and a floating home. It also includes a bed and breakfast if 50% or more of the property is your primary place of residence.

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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.

If you send the application directly to us, you have to send certain documents with it. For more information, see Section C – Housing and application type. Attach a copy of the Statement of Adjustments and proof of occupancy. A proof of occupancy can be a copy of **one** of the following documents: 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 and cancellation at the previous address. Do not send us the agreements relating to the purchase of your house but you must keep them for six years and make them available for audit.

Generally, you have two years from the date ownership of the house is transferred to you 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](http://www.cra.gc.ca), or call us at **1-800-959-5525**.

## **Section A – Claimant information**

Claimant's last name

Claimant's first name and initial(s)

Language  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

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Last name, first name, and initial(s) of other owner

Address of the house you purchased (number, street, and apartment, or R.R. No.)

City	Province/Territory	Postal code

Area code	Home telephone number
	-

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 ownership of the house or the share in a co-op was transferred to you

Year 	Month 	Day 
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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.

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

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

### Section C – Housing and application type

**Type of housing** (check one box only)

- House (including condominium unit)
  Mobile home  
 Floating home
  Bed and breakfast

**Application type** (check one box only). See our guide to verify that you meet the conditions to claim the rebate.

**Rebate applications filed by the builder where the builder pays the rebate directly to you or credits it against the total amount payable for the new house (including a mobile home or a floating home). Give the completed application to your builder. Refer to the guide for more information.**

1A  **When you buy both the house and land from the same builder.**

Complete Part I of Section G to calculate the rebate. The builder is required to complete Section D of this application.

1B  **When you buy a house and lease the land from the same builder.**

Complete Part II of Section G to calculate the rebate. The lease must provide you with an option to buy the land, or must be for a term of at least 20 years. The builder is required to complete Section D of this application.

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**Rebate applications you file directly with us and we pay the rebate directly to you for the new house, including a mobile home or a floating home. Refer to the guide for more information.**

**2  When you buy both the house and land from the same builder.**

Complete Part I of Section G to calculate the rebate. The builder is required to complete Section D of this application. Attach a copy of your Statement of Adjustments and send us proof of occupancy.

**3  When you buy a share of the capital stock of a co-op.**

Complete Part III of Section G to calculate the rebate. Attach a copy of your Statement of Adjustments and send us proof of occupancy.

**5  When you buy a house and lease the land from the same builder.**

Complete Part II of Section G to calculate the rebate. The lease must provide you with an option to buy the land, or must be for a term of at least 20 years. The builder is required to complete Section D of this application. Attach a copy of your Statement of Adjustments and send us proof of occupancy.



## Section D – Builder information

Builder's legal name										
Business Number										
							<b>RT</b>			
Address (number, street, and apartment, P.O. Box, or R.R. No.)										
City				Province/Territory				Postal code		
Area code		Telephone number								
						-				

Did the builder either pay the rebate directly to the purchaser or credit it against the total amount payable for the house?

Yes

No

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For Type 1A or 1B, provide the period covered by the GST/HST return on which a deduction is taken (Line 107: Adjustments).

<b>From</b>	Year			Month	Day	<b>To</b>	Year			Month	Day

Attach this completed form to your GST/HST return for the reporting period in which you paid or credited the rebate to the claimant.

For Type 1B or 5, is the builder required to self-assess GST at 7% or HST at 15%?  Yes  No

Signature of builder or authorized official					
Name (print)					
Year		Month	Day		

## Section E – Claimant's 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 extras done on the house.

Signature of the claimant									
Year			Month		Day				

**Note:** You have to complete Section G – Rebate calculation. Complete also Section F – Nova Scotia Rebate if your house is located in Nova Scotia. Mail your completed form to:

**SUMMERSIDE TAX CENTRE  
275 POPE ROAD  
SUMMERSIDE PE C1N 6A2**

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## Section F – Nova Scotia rebate

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

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 application, 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?

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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?

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Yes  No

If you buy a house in Canada, or a share in a co-op for a unit, that you or your spouse or your common-law partner will not occupy as a primary place of residence and a relation occupies this house or unit as their primary place of residence, answer the following questions:

- Did the relation or his or her spouse or common-law partner occupy, in Canada, within the last five years, a house as a primary place of residence that was owned by the relation or his or her spouse or common-law partner?  Yes  No

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- Did the relation or his or her spouse or common-law partner occupy, in Canada, within the last five years, a unit in a co-op as a primary place of residence where either held a share of the capital stock of the co-op?  Yes  No

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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. See the guide RC4028, "GST/HST New Housing Rebate", for the definition of common-law partner and for more information on owner-occupant.

## Section G – Rebate calculation – Complete only one of Parts I, II, or III

### Part I – Rebate calculation for Application Type 1A or 2

If you paid 14% HST on the purchase of the house, do the following calculation for line A:

HST paid on the house: 

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 × 6 =

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 ÷ 14 =

If you paid 15% HST on the purchase of the house, do the following calculation for line A:

HST paid on the house: 

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 × 7 =

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 ÷ 15 = 

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**A**

If you paid GST on the purchase of the house, enter the amount on line B

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**B**

Enter the purchase price on line D (do not include GST or HST)

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**D**

If you paid 14% HST or 6% GST, do the following calculation for line E:

Amount from line A or B: 

\$	
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 × 36%  
(maximum \$7,560) =

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If you paid 15% HST or 7% GST, do the following calculation for line E:

Amount from line A or B: 

\$	
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 × 36%  
(maximum \$8,750) = 

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 E

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**GST/HST New Housing Rebate amount**

To calculate the amount for line F:

- If line D is \$350,000 or less, enter the amount from line E on line F.
- If line D is \$450,000 or more, enter "0" on line F since no rebate is allowable.

- If line D is more than \$350,000 but less than \$450,000, enter the result of the following calculation on line F:

$$\frac{(\$450,000 - \text{D: } \$ \quad )}{\$100,000} \times \text{E: } \$ \quad \quad$$

If negative, enter "0"

		F
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**Nova Scotia rebate** – You may be eligible to claim this rebate if the house is located in Nova Scotia. Complete the calculation below and enter the result on line G.

$$\frac{\text{Total HST paid on the house: } \$ \quad \quad}{(\text{maximum } \$1,500)} \times 10\% =$$

		G
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**Total rebate amount including the Nova Scotia rebate (line F plus line G)**

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## Part II – Rebate calculation for Application Type 1B or 5

Total amount paid for the house			H
Fair market value of the house (including the land and the building)			I

If possession of the house was transferred to you after June 30, 2006 **and** the builder had to self-assess the tax at the rate of 6% or 14%, do the following calculation for line J:

Amount on line H:	\$		× 2.04%	
(maximum \$7,560)			=	

In any other situation, do the following calculation for line J:

Amount on line H:	\$		× 2.34%	
(maximum \$8,750)			=	

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## GST/HST New Housing Rebate amount

If possession of the house was transferred to you after June 30, 2006 **and** the builder had to self-assess the tax at the rate of 6% or 14%, do the following calculation for line K:

- If line I is \$371,000 or less, enter the amount from line J on line K.
- If line I is \$477,000 or more, enter "0" on line K since no rebate is allowable.
- If line I is more than \$371,000 but less than \$477,000, do the following calculation for line K:

$$\frac{(\$477,000 - I: \$ \quad \quad \quad )}{\$106,000} \times J: \quad \boxed{\$ \quad \quad \quad} \quad \boxed{\quad \quad}$$

If negative, enter "0"

		K
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In any other situation, do the following calculation for line K:

- If line I is \$374,500 or less, enter the amount from line J on line K.
- If line I is \$481,500 or more, enter "0" on line K since no rebate is allowable.

- If line I is more than \$374,500 but less than \$481,500, do the following calculation for line K:

$$\frac{(\$481,500 - \text{I: } \$ \quad \quad \quad)}{\$107,000} \times \text{J: } \$ \quad \quad \quad$$

If negative, enter "0"

		K
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**Nova Scotia rebate** – You may be eligible to claim this rebate if the house is located in Nova Scotia. Complete the calculation below and enter the result on line L.

$$\frac{\text{Amount from line H: } \$ \quad \quad \quad}{(\text{maximum } \$1,500)} \times 1.39\% =$$

		L
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**Total rebate amount including the Nova Scotia rebate (line K plus line L)**

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### Part III – Rebate calculation for Application Type 3

Total amount paid for a share of capital stock in a co-op

		<b>M</b>
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If the co-op paid **6% GST or 14% HST**, do the following calculation for line N:

Amount from line M: 

\$		
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 × 2.04%  
(maximum \$7,560) =

If the co-op paid **7% GST or 15% HST**, do the following calculation for line N:

Amount from line M: 

\$		
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 × 2.34%  
(maximum \$8,750) = 

		<b>N</b>
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#### **GST/HST New Housing Rebate amount**

If the co-op paid **6% GST or 14% HST**, do the following calculation for line O:

- If line M is \$371,000 or less, enter the amount from line N on line O.

- If line M is \$477,000 or more, enter "0" on line O since no rebate is allowable.
- If line M is more than \$371,000 but less than \$477,000, do the following calculation for line O:

$$\frac{(\$477,000 - M: \$ \quad \quad \quad)}{\$106,000} \times N: \begin{array}{|c|c|} \hline \$ & \\ \hline \end{array}$$

If negative, enter "0"

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If the co-op paid **7% GST or 15% HST**, do the following calculation for line O:

- If line M is \$374,500 or less, enter the amount from line N on line O.
- If line M is \$481,500 or more, enter "0" on line O since no rebate is allowable.
- If line M is more than \$374,500 but less than \$481,500, do the following calculation for line O:

$$\frac{(\$481,500 - M: \$ \quad \quad \quad)}{\$107,000} \times N: \begin{array}{|c|c|} \hline \$ & \\ \hline \end{array}$$

If negative, enter "0"

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		o
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**Nova Scotia rebate** – You may be eligible to claim this rebate if the co-op is located in Nova Scotia. Complete the calculation below and enter the result on line P.

Amount from line M: (maximum \$1,500)	\$			× 1.39%	=				<b>P</b>
<b>Total rebate amount including the Nova Scotia rebate (line O plus line P)</b>									

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