



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 you or a relation. If more than one individual owns the house or share, only one individual can claim the rebate. Partnerships (even if all the partners are individuals) and corporations that buy new houses are not entitled to claim this rebate. An individual cannot claim this rebate if a partnership or a corporation is also an owner of the house.

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 more than 50% of the house is your primary place of residence. Otherwise, only the part that is your primary place of residence is a house for purposes of this form.

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. You can only apply for the rebate once for each house, using 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. 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. Do not send us the agreements relating to the purchase of your house but 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 Guide RC4028, *GST/HST New Housing Rebate*, visit our Web site at www.cra.gc.ca, or call us at **1-800-959-5525**.

Section A – Claimant information

Claimant's last name (one name only even if the house is owned by several individuals)		Claimant's first name and initial(s)		Language preference <input type="checkbox"/> English <input type="checkbox"/> French	
If more than one individual owns the house, list all of 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 the house you purchased (number, street, and apartment, or R.R. No.)				Business Number (if you have one)	
				RT	
City	Province	Postal code	Home telephone number	Daytime telephone number	
Mailing address of claimant <input type="checkbox"/> As above or <input type="checkbox"/> Number, street, and apartment, PO Box, or R.R. No.					
City	Province/State		Postal/Zip code	Country	

Section B – House information

Did you purchase the house for use as your, or a relation's, primary place of residence? <input type="checkbox"/> Yes <input type="checkbox"/> No		Date ownership of the house or the share in the co-op was transferred to you		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 – Housing and application type

Type of housing (tick one box only)

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

Application type (tick one box only). See Guide RC4028, *GST/HST New Housing Rebate*, 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 a new house (including a mobile home or a floating home). Give the completed application to your builder. For more information, see Guide RC4028.

1A **When you buy both the house and land from the same builder or you buy a mobile home unless you lease land from the vendor of the mobile home (other than a site in a residential trailer park).**
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 (other than a site in a residential trailer park in the case of a mobile home).**
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.

See page 2 for more application types.

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Section C – Housing and application type (continued from page 1)

Rebate applications you file directly with us – Where we pay the rebate directly to you for a new house (including a mobile home or a floating home). For more information, see Guide RC4028.

- 2 **When you buy both the house and land from the same builder or you buy a mobile home unless you lease land from the vendor of the mobile home (other than a site in a residential trailer park).**
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 (other than a site in a residential trailer park in the case of a mobile home).**
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
	RT

Address (number, street, and apartment, P.O. Box, or R.R. No.)

City	Province	Postal code	Telephone number
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Did the builder either pay the rebate directly to the purchaser or credit it against the total amount payable for the house? Yes No

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

From

Year	Month	Day
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 To

Year	Month	Day
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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 5% or HST at 13%? Yes No **OR** GST at 6% or HST at 14%? Yes No **OR** 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 Date

Note

You have to complete Section G – Rebate calculation. Also complete 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**

Section F – Nova Scotia rebate

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

Owner-occupant (Answer all the questions. Tick "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 before ownership or possession of the new house was transferred to you, whichever was earlier (or if you claimed a rebate type 1B or 5 in the last five years before possession was transferred to you), did you or your spouse or common-law partner occupy, in Canada, as a primary place of residence:

- (a) another house that you or your spouse or common-law partner owned? Yes No
- (b) a unit in a co-op where you or your spouse or common-law partner also held a share of the capital stock of the co-op? 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 his or her primary place of residence, answer the following question:

In the last five years before ownership or possession of the new house was transferred to you, whichever was earlier (or if you claimed a rebate type 1B or 5 in the last five years before possession was transferred to you), did the relation or his or her spouse or common-law partner occupy, in Canada, as a primary place of residence, another house that one or both of them owned, or a unit in a co-op where one or both of them also 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. For the definition of common-law partner and for more information on owner-occupant, see Guide RC4028.

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 HST on the purchase of the house, do the applicable **one** of the following three calculations and enter the result on line A:

If you paid 13% HST on the purchase of the house, do the following calculation:

HST paid on the house: \$ _____ x 5 = \$ _____ ÷ 13

OR

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

HST paid on the house: \$ _____ x 6 = \$ _____ ÷ 14

OR

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

HST paid on the house: \$ _____ x 7 = \$ _____ ÷ 15

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

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

	D
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Do the applicable **one** of the following three calculations and enter the result on line E.

If you paid 13% HST or 5% GST, do the following calculation:

Amount from line A or B: \$ _____ x 36% (**maximum \$6,300**)

OR

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

Amount from line A or B: \$ _____ x 36% (**maximum \$7,560**)

OR

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

Amount from line A or B: \$ _____ x 36% (**maximum \$8,750**)

	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 you are not entitled to a rebate.
- If line D is more than \$350,000 but less than \$450,000, enter the result of the following calculation on line F:

$$\frac{(\$450,000 - D: \$ \text{_____})}{\$100,000} \times E: \$ \text{_____}$$
 If negative, enter "0".

	F
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Nova Scotia rebate – Complete Section F on page 2 to find out if you are eligible to claim the Nova Scotia rebate. If you are eligible, complete the calculation below, and enter the result on line G.

Total HST paid: \$ _____ – A: \$ _____ = \$ _____ x 18.75%
(maximum \$1,500)

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

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

Total amount paid for the house
(do not include amounts for the lease of the land or the option to purchase the land)

	H
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Fair market value of the house (including the land and the building) when possession was transferred to you

	I
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Do calculation 1, 2, or 3, whichever applies, and enter the result on line J:

Calculation 1: Do the following calculation if possession of the house was transferred to you after December 31, 2007, under an agreement you entered into after October 30, 2007, and the builder had to self-assess the tax at the rate of 5% or 13%:

Amount on line H: \$ _____ x 1.71% (**maximum \$6,300**)

OR

Calculation 2: Do the following calculation if the builder had to self-assess the tax at the rate of 6% or 14%, and possession of the house was transferred to you either:

- after June 30, 2006, under an agreement you entered into after May 2, 2006, and before October 31, 2007, or
- before January 1, 2008, under an agreement you entered into after October 30, 2007:

Amount on line H: \$ _____ x 2.04% (**maximum \$7,560**)

OR

Calculation 3: In any other situation, do the following calculation:

Amount on line H: \$ _____ x 2.34% (**maximum \$8,750**)

	J
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Continue your calculation for rebate type 1B or 5 on page 4.

Part II – Rebate calculation for Application Type 1B or 5 (continued from page 3)

GST/HST New Housing Rebate amount

Use the applicable **one** of the following to complete line K:

If **calculation 1** applied to you for completing line J, complete line K as follows:

- If line I is \$367,500 or less, enter the amount from line J on line K.
- If line I is \$472,500 or more, enter "0" on line K since you are not entitled to a rebate.
- If line I is more than \$367,500 but less than \$472,500, do the following calculation for line K:

$$\frac{(\$472,500 - I: \$ \text{_____})}{\$105,000} \times J: \$ \text{_____} \quad \text{If negative, enter "0".}$$

OR

If **calculation 2** applied to you for completing line J, complete line K as follows:

- 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 you are not entitled to a rebate.
- If line I is more than \$371,000 but less than \$477,000, do the following calculation for line K:

$$\frac{(\$477,000 - I: \$ \text{_____})}{\$106,000} \times J: \$ \text{_____} \quad \text{If negative, enter "0".}$$

OR

If **calculation 3** applied to you for completing line J, complete line K as follows:

- 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 you are not entitled to a rebate.
- If line I is more than \$374,500 but less than \$481,500, do the following calculation for line K:

$$\frac{(\$481,500 - I: \$ \text{_____})}{\$107,000} \times J: \$ \text{_____} \quad \text{If negative, enter "0".}$$

	K
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Nova Scotia rebate – Complete Section F on page 2 to find out if you are eligible to claim the Nova Scotia rebate. If you are eligible, complete the calculation below, and enter the result on line L.

Amount from line H: \$ _____ x 1.39% (**maximum \$1,500**)

	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 the share of the capital stock in the co-op

	M
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If the co-op paid **5% GST or 13% HST**, do the following calculation for line N:

Amount from line M: \$ _____ x 1.71% (**maximum \$6,300**)

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

Amount from line M: \$ _____ x 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: \$ _____ x 2.34% (**maximum \$8,750**)

	N
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GST/HST New Housing Rebate amount

Use the applicable **one** of the following to complete line O:

If the co-op paid **5% GST or 13% HST**, complete line O as follows:

- If line M is \$367,500 or less, enter the amount from line N on line O.
- If line M is \$472,500 or more, enter "0" on line O since you are not entitled to a rebate.
- If line M is more than \$367,500 but less than \$472,500, do the following calculation for line O:

$$\frac{(\$472,500 - M: \$ \text{_____})}{\$105,000} \times N: \$ \text{_____} \quad \text{If negative, enter "0".}$$

OR

If the co-op paid **6% GST or 14% HST**, complete line O as follows:

- 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 you are not entitled to a rebate.
- If line M is more than \$371,000 but less than \$477,000, do the following calculation for line O:

$$\frac{(\$477,000 - M: \$ \text{_____})}{\$106,000} \times N: \$ \text{_____} \quad \text{If negative, enter "0".}$$

OR

If the co-op paid **7% GST or 15% HST**, complete line O as follows:

- 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 you are not entitled to a rebate.
- If line M is more than \$374,500 but less than \$481,500, do the following calculation for line O:

$$\frac{(\$481,500 - M: \$ \text{_____})}{\$107,000} \times N: \$ \text{_____} \quad \text{If negative, enter "0".}$$

	O
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Nova Scotia rebate – Complete Section F on page 2 to find out if you are eligible to claim the Nova Scotia rebate. If you are eligible, complete the calculation below and enter the result on line P.

Amount from line M: \$ _____ x 1.39% (**maximum \$1,500**)

	P
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Total rebate amount including the Nova Scotia rebate (line O plus line P)

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