



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

Use this form to 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). **Do not use** this form if you built your house or hired someone to build it. Instead, use Form GST191, *GST/HST New Housing Rebate Application for Owner-Built Houses*. **If you do not send in all of the required documentation, your rebate may be denied.** For more information (instructions and the definition of house), see page 3.

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 (Apt No – Street No Street name, RR)				Business Number (if you have one)	
				RT	
City	Province or territory	Postal code	Home telephone number	Daytime telephone number	
Mailing address of claimant <input type="checkbox"/> As above or Apt No – Street No Street name, PO Box, RR					
City	Province/Territory/State	Postal/Zip code	Country		

Section B – House information					
Did you purchase the house for use as your, or your relation's, primary place of residence? <input type="checkbox"/> Yes <input type="checkbox"/> No			Date purchase agreement was signed by both you and the builder (if the agreement was signed on different dates, use the later date):		
			Year	Month	Day
Date ownership of the house or the share in the co-op was transferred to you:			Date possession of the house was transferred to you:		
			Year	Month	Day
Legal description of property – lot, plan, concession, range, parcel, section. 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)					
<input type="checkbox"/> House (including condominium unit)	<input type="checkbox"/> Mobile home (including modular home)	<input type="checkbox"/> Floating home	<input type="checkbox"/> Bed and breakfast	<input type="checkbox"/> Duplex	
Application type (tick one box). See Guide RC4028, <i>GST/HST New Housing Rebate</i> , to verify that you meet the conditions to claim the rebate. In all cases the builder or co-op must complete Section D.					
Rebate applications filed by the builder – Where the builder pays the amount of 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.					
1A	<input type="checkbox"/>	When you buy both the house and land from the same builder or you buy a mobile home. (Do not tick type 1A if you bought a mobile home and you lease land that is not a site in a residential trailer park from the vendor of the home. Tick type 1B in this case.) Complete Part I of Section F to calculate the rebate.			
1B	<input type="checkbox"/>	When you buy a house and lease the land from the same builder. (Do not tick type 1B if you bought a mobile home from a vendor that also leases to you a site in a residential trailer park. Tick type 1A in this case.) The lease must provide you with an option to buy the land, or must be for a term of at least 20 years. Complete Part II of Section F to calculate the rebate.			
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).					
2	<input type="checkbox"/>	When you buy both the house and land from the same builder or you buy a mobile home. (Do not tick type 2 if you bought a mobile home and you lease land that is not a site in a residential trailer park from the vendor of the home. Tick type 5 in this case.) Complete Part I of Section F to calculate the rebate. Attach a copy of your Statement of Adjustments and proof of occupancy.			
3	<input type="checkbox"/>	When you buy a share of the capital stock of a co-op. Complete Part III of Section F to calculate the rebate. Attach a copy of your Statement of Adjustments and proof of occupancy.			
5	<input type="checkbox"/>	When you buy a house and lease the land from the same builder. (Do not tick type 5 if you bought a mobile home from a vendor that also leases to you a site in a residential trailer park. Tick type 2 in this case.) The lease must provide you with an option to buy the land, or must be for a term of at least 20 years. Complete Part II of Section F to calculate the rebate. Attach a copy of your Statement of Adjustments (or invoice in the case of a mobile home) and proof of occupancy.			

FOR INTERNAL USE ONLY					
IC	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
NC	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Section D – Builder or co-op information

Builder's or co-op's legal name				Business Number				RT
Address (Apt No – Street No Street name, PO Box, RR)								
City	Province/Territory/State	Postal/Zip code	Country	Telephone number				

Did the builder either pay the amount of the rebate directly to the purchaser or credit it against the total amount payable for the house? Yes No
 If **yes**, the builder has to send this completed form, including any applicable provincial rebate schedule, to us. For more information and instructions, see page 3.

For type 1A or 1B, enter the reporting period covered by the GST/HST return in which a deduction is taken by the builder. The builder must take the deduction in the reporting period during which the amount of the rebate is paid or credited to the purchaser.

From

Year	Month	Day
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 to

Year	Month	Day
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Self-supply

Type 1B or 5: Which rate of GST/HST applied to the self-supply of the house?
Type 3: Which rate of GST/HST applied to the purchase or self-supply by the co-op? 5%, 12% or 13% **OR** 6% or 14% **OR** 7% or 15%

Signature of builder or authorized official	Name (print)	Year	Month	Day
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Section E – Claimant's certification

I certify that the information given in this application, 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 total rebate amount. I am not filing a second time for additional work or extras done on the house.

Signature of the claimant	Year	Month	Day
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Section F – Rebate calculation (complete only one of Parts I, II, or III, whichever applies)

You are **not** entitled to claim a GST/HST new housing rebate for some of the GST or federal part of the HST and you **do not complete** Section F if any of the following apply to you:

- your application type is 1A or 2 and the purchase price of the house is \$450,000 or more;
- your application type is 1B or 5 and the fair market value of the house (building and land) when possession was transferred to you was \$517,500 or more (in some cases a lower value may apply to restrict the rebate); or
- your application type is 3 and the total amount paid for the share in the co-op is \$517,500 or more (in some cases a lower value may apply to restrict the rebate).

If the above situations **do not apply** and you meet all of the other GST/HST new housing rebate conditions, you may be entitled to claim a GST/HST new housing rebate. Complete Section F. You will need to complete Form RC7190-WS, *GST190 Calculation Worksheet*, to calculate the amounts you have to enter in Section F.

Note
 If you paid the HST on your purchase of a house located in a province that offers a provincial new housing rebate, you may be entitled to claim a rebate for some of the provincial part of the HST you paid on the purchase. A provincial new housing rebate may be available even if a GST/HST new housing rebate is not. For more information, see the appropriate provincial rebate schedule.

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

GST paid or the federal part of the HST paid on the purchase of the house (enter the amount from line 1 of Form RC7190-WS).		A
Enter the purchase price of the house (do not include GST or HST).		B
GST/HST new housing rebate amount (enter the amount from line 4 of Form RC7190-WS).		C
Provincial new housing rebate amount – If you are eligible, complete the calculation on the applicable provincial rebate schedule and enter the amount from line C of that schedule.		D
Total rebate amount including any provincial rebate (line C plus line D).		E

Section F – Rebate calculation – Complete only one of parts I, II, or III (continued)	
Part II – Rebate calculation for Application Type 1B or 5	
Total purchase price for the house (do not include amounts for the lease of the land or the option to purchase the land).	F
Fair market value of the house (including the land and the building) when possession was transferred to you.	G
GST/HST new housing rebate amount (enter the amount from line 8 of Form RC7190-WS).	H
Provincial new housing rebate amount – If you are eligible, complete the calculation on the applicable provincial rebate schedule and enter the amount from line F of that schedule.	I
Total rebate amount including any provincial rebate (line H plus line I).	J
Part III – Rebate calculation for Application Type 3	
Total purchase price for the share of the capital stock in the co-op.	K
GST/HST new housing rebate amount (enter the amount from line 11 of Form RC7190-WS).	L
Provincial new housing rebate amount – If you are eligible, complete the calculation on the applicable provincial rebate schedule and enter the amount from line H of that schedule.	M
Total rebate amount including any provincial rebate (line L plus line M).	N

Privacy Act, Personal Information Bank number CRA PPU 091

General information

Who should complete this form?

Use this form to calculate and claim your new housing rebate if you bought a new house (including a residential condominium unit or a duplex) 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.

Do not use this form if you built or substantially renovated your house or hired someone to do so. Instead, use Form GST191, *GST/HST New Housing Rebate Application for Owner-Built Houses*.

For information on the conditions that apply for each rebate type, see Guide RC4028, *GST/HST New Housing Rebate*.

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 for some of the provincial part of the HST and you qualify for that rebate, you also need to complete the appropriate provincial rebate schedule to claim the provincial new housing rebate.

Documentation required

If you send the application directly to us, you have to send the following documents with it:

- a copy of the statement of adjustments;
- 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 hookup); and
- for a mobile home, a copy of the invoice.

Do not send us the agreements for the purchase of your house. 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 ownership of the house is transferred to you to claim the rebate.

Where do I send this form?

For an individual or builder claiming this rebate, use the chart below to identify the correct tax centre to send your completed form and any applicable provincial rebate schedule.

If you are:	Send your form to:
<ul style="list-style-type: none"> • an individual, and the property is located in one of the areas indicated below; OR • a builder located in one of the areas indicated below, and you have filed your GST/HST return electronically. Areas: Sudbury/Nickel Belt, Toronto Centre, Toronto East, Toronto West, Toronto North, or Barrie.	Sudbury Tax Centre 1050 Notre Dame Avenue Sudbury ON P3A 5C1
<ul style="list-style-type: none"> • an individual, and the property is located anywhere in Canada, other than the areas mentioned above; OR • a builder located anywhere in Canada, other than the areas mentioned above, and you have filed your GST/HST return electronically. 	Summerside Tax Centre 275 Pope Road Summerside PE C1N 6A2
<ul style="list-style-type: none"> • a builder who is eligible to file a paper GST/HST return. (In addition to your completed form and any applicable provincial rebate schedule, you have to send your return in which you claimed a deduction.) 	The tax centre indicated on your return.

Definition

House – for this rebate, 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 rebate.

For more information

For more information, see Guide RC4028, *GST/HST New Housing Rebate*, go to www.cra.gc.ca/gsthst or call 1-800-959-5525.