



Use this form to calculate and claim your rebate if you are an individual who:

- built a new house;
• substantially renovated your house;
• added a major addition to your house as part of a renovation of your existing house; or
• converted your house from non-residential use to residential use.

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. If you do not send in all of the required documentation, your rebate may be denied.

Section A - Claimant information
Section B - House information
Section C - Type of construction and housing
Section D - Rebate calculation
Note
FOR INTERNAL USE ONLY

Section D – Rebate calculation (continued)

Only complete the calculations for lines I through O if you paid the GST/HST at different rates as a result of the GST/HST rate reductions (for example, if you paid 6% GST on the land and 5% GST on the construction materials). If this is not the case, go directly to line P. For more information, see Guide RC4028, *GST/HST New Housing Rebate*.

Amount from line B: + Amount from line E: = I

Amount from line I: ÷ Amount from line G: = J

Fraction from line J: x \$1,260 = K

Amount from line C: + Amount from line F: = L

Amount from line L: ÷ Amount from line G: = M

Fraction from line M: x \$2,520 = N

Amount from line K: + Amount from line N: + \$6,300 = O

Complete line P according to the following situation that applies to you (only one situation will apply):
 Situation 1: If **90% or more** of the tax you paid on your purchases was at the rate of 5%, 12%, 13% or 15%, enter \$6,300 on line P.
 Situation 2: If **90% or more** of the tax you paid on your purchases was at the rate of 6% or 14% (before January 1, 2008), enter \$7,560 on line P.
 Situation 3: If **90% or more** of the tax you paid on your purchases was at the rate of 7% or 15% (before July 1, 2006), enter \$8,750 on line P.
 Situation 4: In any other case, enter on line P **the lesser of \$8,750 or the amount from line O**.

Enter on line Q **the lesser of** the following amounts: the amount from line H **or** the amount from line P. Q

Enter on line R the fair market value of the house at the time of substantial completion (including both the building and the land). R

GST/HST new housing rebate amount
 Enter the following amount on line S:
 • If the amount from line R is \$350,000 or less, copy the amount from line Q.
 • If the amount from line R is \$450,000 or more, enter "0" since you are not entitled to claim a rebate.
 • If the amount from line R is more than \$350,000 but less than \$450,000, do the following calculation:

$$\frac{\$450,000 - R}{\$100,000} \times Q$$

Provincial new housing rebate – If you are eligible, complete the calculation on the applicable provincial rebate schedule and enter the result on line T. T

Total rebate amount including any provincial rebate (line S plus line T). U

Section E – Certification

I certify that the information given in this form, 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 new housing rebate and/or any applicable provincial new housing rebate claimed with this application. I am not filing a second time for additional work or extras done on the house.

Signature of the claimant Year Month Day

General Information

Who should complete this form?

Use this form to calculate and claim your GST/HST new housing rebate if you are an individual who built a new house. You can also claim the rebate for a substantial renovation of your house, a major addition that forms part of a renovation of your house, and for a conversion from non-residential to residential use. The house must be the primary place of residence for yourself or your relation. 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 and you are eligible to claim that rebate, complete the appropriate provincial rebate schedule to claim the provincial new housing rebate.

Documentation required

Send 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 hook-up).

Do not send all of your invoices. 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 the construction or substantial renovation is substantially completed to claim the rebate.

Where do I send this form?

If the rebate is for a property in Ontario, mail this completed form and any applicable provincial rebate schedule along with the supporting documentation to:

**Sudbury Tax Centre
1050 Notre Dame Avenue
Sudbury ON P3A 5C1**

If the rebate is for a property located anywhere else in Canada, mail this completed form and any applicable provincial rebate schedule along with the supporting documentation to:

**Summerside Tax Centre
275 Pope Road
Summerside PE C1N 6A2**

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 documentation requested is not submitted with your application. You can only apply for the rebate once for each house, using one application form.

Definition

House – for this rebate, includes a single family home and a duplex. It also includes a bed and breakfast if more than 50% of the house is your primary place of residence (if 50% or less, only the part that is your primary place of residence is a house). Partnerships and corporations cannot claim this rebate. An individual cannot claim this rebate if a partnership or a corporation is also an owner of the house.

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**.