

GST/HST New Housing Rebate Application for Owner-Built Houses

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

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

Do not use this area.

First, you have to fill out Form GST191-WS, Construction Summary Worksheet. You will use the total amount of tax paid that you calculated on Form GST191-WS to calculate your rebate amount on this form. You have to send us **both** forms, as well as Form RC7191-ON, GST191 Ontario Rebate Schedule (if it applies). You can choose to send us **both** forms online using My Account. For more information, see canada.ca/my-cra-account. **If you do not send us all the required documents, we may deny your application.**

Part A – Claimant information

Claimant's business number (if applicable):

Claimant's social insurance number:

Language preference:

☐ English ☐ French

Claimant's legal name (last name, first name and initials) – Enter **one name only**, even if several individuals own the house:

Home telephone number:

Daytime telephone number:

Extension:

If more than one individual owns the house, list all other owners. Attach a separate sheet if you need more space.

Last name, first name, and initials of other owner:

Last name, first name, and initials of other owner:

FOR INTERNAL USE ONLY

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Part A – Claimant information (continued)**Address of the house you built or substantially renovated**

Unit no. – Street no. Street name, RR:

City:

Province or territory:

Postal code:

Mailing address of claimant☐ Same as above or:

Unit no. – Street no. Street name, RR:

City:

Province, territory or state:

Postal code or ZIP code:

Country:

Part B – House information

Did you build or substantially renovate
the house for use as your, or a relation's,
primary place of residence?

☐ Yes ☐ No

Base date for filing deadline.

See Guide RC4028 to determine your base date.

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 on another land transfer document available from your provincial land registry office. If it applies, use the strata lot for the lot number.

Lot no. or strata no.:

Plan no.:

Other (concession, range, parcel, section):

For a mobile home, indicate:

Manufacturer:

Model:

Serial number:

Part C – Type of construction and housing

Type of construction (tick one box only):

- ☐ Newly constructed
- ☐ Substantially renovated
- ☐ Major addition

Type of housing (tick one box only):

- ☐ House
- ☐ Mobile home
- ☐ Floating home
- ☐ Bed and breakfast

Part D – Rebate calculation

If the fair market value of the house, including the land, is \$450,000 or more, do **not** complete this part. If the house is located in Ontario, fill out Form RC7191-ON, GST191 Ontario Rebate Schedule, if you are eligible, and attach it to this form.

Amount from box A on page 12 of Form GST191-WS: \$ **A**Amount from box B on page 12 of Form GST191-WS: \$ **B**Amount from box C on page 12 of Form GST191-WS: \$ **C**Amount from box D on page 12 of Form GST191-WS: \$ **D**Amount from box E on page 12 of Form GST191-WS: \$ **E**Amount from box F on page 12 of Form GST191-WS: \$ **F****Add** lines A, B, C, D, E, and F and enter the result on line G: \$ **G**Amount from line G: \$ × 36% = \$ **H**

Only complete the calculations for lines I through O if you paid the GST/HST at different rates because 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: × \$1,260 = \$ **K**Amount from line C: + Amount from line F: = \$ **L**

Part D – Rebate Calculation (continued)

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

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

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

Tick the appropriate box and fill out line P according to whichever situation 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%, 14% (in 2013 or later) or 15% (in 2010 or later), 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.

\$ **P**

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** eligible to claim a rebate.
- If the amount from line R is more than \$350,000 but less than \$450,000, do the following calculation:

\$ **S**

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

Ontario new housing rebate – If you are eligible, complete the calculation on Form RC7191-ON, GST191 Ontario Rebate Schedule, and enter the result on line T:

\$ **T**

Total rebate amount, including the Ontario new housing rebate if it applies, (line S **plus** line T):

\$ **U**

Name (print)

Year

Month Day

To have your refund deposited directly into your bank account, fill out the information area below **or** attach a blank cheque with the information encoded on it and "VOID" written across the front. For direct deposit information to be accepted, **Part E – Certification** must be signed.

[illegible]

Branch number

[illegible]

Institution number

[illegible]

Account number

Name of the account holder (print)

Personal information (including the SIN) is collected to administer or enforce Part IX of the Excise Tax Act, and related programs and activities including administering tax, rebates, elections, audit, compliance, and collection. The information collected may be used or disclosed for the purposes of other federal acts that provide for the imposition and collection of a tax or duty. It may also be disclosed to other federal, provincial, territorial, or foreign government institutions to the extent authorized by law. Failure to provide this information may result in paying interest or penalties, or in other actions. Under the Privacy Act, individuals have a right of protection, access to and correction of their personal information, or to file a complaint with the Privacy Commissioner of Canada regarding the handling of their personal information. Refer to Personal Information Bank CRA PPU 241 on Info Source at canada.ca/cra-info-source.

General information

Who should fill out 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 Ontario and you are eligible to claim the Ontario new housing rebate, fill out Form RC7191-ON, GST191 Ontario Rebate Schedule, to claim that rebate.

Documents required

You have to submit:

- a completed Form GST191-WS, Construction Summary Worksheet
- any invoices where the vendor did not charge GST/HST on the invoice (photocopies of these invoices will be acceptable)

Do **not** send us any other invoices. You may be requested to submit proof of occupancy. Keep all original invoices and documents 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 (90%) completed to claim the rebate.

For more information on the filing deadlines that would normally apply for this rebate, see Guide RC4028, GST/HST New Housing Rebate.

Filing this form electronically

For information on filing this rebate electronically, go to canada.ca/en/revenue-agency/services/forms-publications/forms/gst191. If you file your rebate application electronically, you do **not** need to file a paper application.

Where to send this form if you are filing a paper application

If the rebate is for a property in Ontario, mail this filled out form, the Ontario rebate schedule, and Form GST191-WS, Construction Summary Worksheet, 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 Form GST191-WS to:

Prince Edward Island Tax Centre
275 Pope Road
Summerside PE C1N 6A2

The processing of your claim may be delayed or your rebate denied if you do **not** fill out this form in full, the rebate calculation is incorrect, or the required documents are **not** submitted with your application. You can only apply for the rebate once for each house or share of capital stock of a co-op.

Definition

House, for the purposes of the GST/HST and/or applicable provincial new housing rebate, generally includes a detached or semi-detached single-unit house, a duplex, a condominium unit, a townhouse, a unit in a co-operative housing corporation, a mobile home (including a modular home), and a floating home. It may also include the land around and underneath the house that is reasonably necessary for its use and enjoyment as a place of residence. This is generally up to one half hectare (1.23 acres) and may include nearby buildings such as a detached garage or shed.

House may also include a bed and breakfast or similar establishment where rooms are rented for short-term accommodation to the public. If more than 50% of the house is occupied by the owner or a relation as a primary place of residence, a GST/HST and/or applicable provincial new housing rebate may be claimed in respect of the entire house. If 50% or less of the house is occupied by the owner or a relation as a primary place of residence, only the part that is the primary place of residence is eligible for rebate purposes.

If you need help

For more information, see Guide RC4028, GST/HST New Housing Rebate, go to canada.ca/gst-hst, or call **1-800-959-5525**.

To get our forms and publications, go to canada.ca/gst-hst-pub.