

# GST191 Ontario Rebate Schedule

Use this schedule to calculate the amount of your Ontario new housing rebate for some of the provincial part of the harmonized sales tax (HST) if you are an individual who built or hired someone else to build new housing in Ontario, you substantially renovated your home in Ontario, built a major addition that forms part of a renovation of your housing in Ontario, or you converted a non-residential building in Ontario to residential use.

Do not use this area.

You are eligible to claim this rebate if one of the following situations applies:

- you are entitled to a GST/HST new housing rebate for the federal part of the HST
- you would be entitled to that rebate if the fair market value of the housing (land and building) was less than \$450,000

You have to fill out Form GST191-WS, Construction Summary Worksheet, first. The total amount(s) of tax paid that you calculated on Form GST191-WS will be used to calculate your rebate amount on this schedule.

For more information and instructions, see Guide RC4028, GST/HST New Housing Rebate, or go to [canada.ca/gst-hst](https://canada.ca/gst-hst).

## Part A – Housing information

### Address of the new housing

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

City:

Province:

Postal code:

Did you pay the HST on the purchase of the land? ☐ Yes ☐ No

### Part B – Ontario rebate calculation

**If you are eligible**, fill out this section and enter the amount from line T onto the corresponding line T of Form GST191, GST/HST New Housing Rebate Application for Owner-Built Houses.

Enter the fair market value of the housing at the time of substantial completion (including both the building and the land):

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Amount from Box 4 on  
page 11 of Form GST191-WS: \_\_\_\_\_ x 7 = \_\_\_\_\_ ÷ 12 = \_\_\_\_\_

\$ 1

Amount from Box 5 on  
page 11 of Form GST191-WS: \_\_\_\_\_ × 8 = \_\_\_\_\_ ÷ 13 = \_\_\_\_\_

\$ 2

Amount from Box 6 on  
page 11 of Form GST191-WS: \_\_\_\_\_ x 8 = \_\_\_\_\_ ÷ 14 = \_\_\_\_\_

\$ 3

