

Agency

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.

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.

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):		R
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: x 8 = ÷ 13 =	\$	2
Amount from Box 6 on page 11 of Form GST191-WS:	\$	3



Do not use this area.

Part B – Ontario rebate calculation (continued)

Amount from Box 8 on page 11 of Form GST191-WS: x 8 = ÷ 15 = \$	Α
Amount from Box 9 on page 11 of Form GST191-WS: x 10 = ÷ 15 = \$	В
Add lines A and B and enter the result on line 4:	\$ 4
Amount from Box 7 on page 11 of Form GST191-WS: x 9 = ÷ 14 =	\$5
Enter the tax you self-assessed on Form GST489 for construction materials you brought into Ontario:	\$ 6
Add lines 1, 2, 3, 4, 5, and 6 and enter the result on line 7:	\$7
Ontario new housing rebate amount	
If you paid the HST on the purchase of the land, multiply line 7 by 75% to a maximum of \$24,000 :	
If you did not pay the HST on the purchase of the land, multiply line 7 by 75% to a maximum of \$16.080 .	\$ T

Personal information is collected for purposes of the administration or enforcement of 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 interest payable, penalties, or 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**.

Filing instructions

If you **are** entitled to claim a GST/HST new housing rebate for some of the federal part of the HST, enter the amount from line T onto the corresponding line T on Form GST191. Send this rebate schedule to us along with completed Form GST191 and Form GST191-WS. If you **are not** entitled to claim a GST/HST new housing rebate for some of the federal part of the HST, but you are entitled to claim an Ontario new housing rebate for some of the provincial part of the HST, you do not have to enter any amount from this form onto Form GST191. Fill out this rebate schedule, parts A, B, C, and E of Form GST191, and Form GST191-WS, and send all three forms to us. You can also choose to file Form GST191, Form GST191-WS and amounts from this schedule online using My Account. For more information, see <u>canada.ca/my-cra-account</u>.