



Canada Revenue
Agency

Agence du revenu
du Canada

GST/HST New Housing Rebate

Includes forms GST190, GST191, GST191-WS
and RC7190-WS

Is this guide for you?

This guide is for individuals who:

- bought a new or substantially renovated house, including a residential condominium unit, a duplex, a mobile home (including a modular home), and a floating home from a builder;
- built, or hired someone else to build, a house on land the individual owns or leases;
- substantially renovated, or hired someone to substantially renovate, the individual's existing house;
- as part of a renovation of the individual's existing house, built, or hired someone else to build, a major addition that at least doubles the size of the living area of the house;
- converted a non-residential property into the individual's house; or
- bought a share of the capital stock of a co-operative housing corporation (co-op.)

If there is more than one owner of the house, all of the owners must be individuals. An individual cannot claim a goods and services tax/harmonized sales tax (GST/HST) new housing rebate if a partnership or corporation also owns the house.

Partnerships and corporations are not entitled to claim the new housing rebate.

Rental properties – If you bought or built a house or other building that you intend to lease to individuals as a place of residence, see Guide RC4231, *GST/HST New Residential Rental Property Rebate*.

GST/HST and Quebec

In Quebec, Revenu Québec generally administers the GST/HST. If the physical location of your business is in Quebec, you have to file your returns with Revenu Québec using its forms, unless you are a selected listed financial institution (SLFI.) For more information, see the Revenu Québec publication IN-203 V, *General Information Concerning the QST and the GST/HST*, available at www.revenuquebec.ca, or call 1-800-567-4692. If you are an SLFI and you have a permanent establishment in Quebec go to www.cra.gc.ca/slfi.

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La version française de cette publication est intitulée *Remboursement de la TPS/TVH pour habitations neuves*.

What's new?

We list the major changes below, including changes that have been announced but were not law at the time of printing this guide. For more information on these and other changes, see the areas outlined in colour in this guide.

Harmonized sales tax for Prince Edward Island

On April 1, 2013, Prince Edward Island harmonized its provincial sales tax with the GST to implement the harmonized sales tax at the rate of 14% (5% federal part and 9% provincial part.) For information on the transitional rules, see GST/HST Notice 278, *Harmonized Sales tax for Prince Edward Island - Questions and Answers on General Transitional Rules for Personal Property and Services*, and GST/HST Notice 279, *Harmonized Sales Tax for Prince Edward Island (P.E.I.) – Questions and Answers on Transitional Rules for Housing and Other Real Property Situated in P.E.I.*

Elimination of the harmonized sales tax in British Columbia

As of April 1, 2013, the HST at the rate of 12% (5% federal part and 7% provincial part) no longer applies in British Columbia. The HST at the rate of 12% has been replaced by the GST at the rate of 5% and a provincial sales tax. For information on the elimination of the HST, see GST/HST Notice 270, *Elimination of the HST in British Columbia in 2013 - Questions and Answers*, and GST/HST Notice 276, *Elimination of the HST in British Columbia in 2013 – Transitional Rules for Real Property Including New Housing*.

Online services built for businesses

We have added new online services to make it faster, simpler and more convenient for you to handle your business tax accounts. For more information, see "Online services built for businesses" on page 37.

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Definitions

Builder – has a very specific meaning that is not limited to a person who physically constructs housing. For more information, see “Are you a builder for purposes of the new housing rebate?” on the next page.

Co-operative housing corporation (co-op) – means a corporation established to provide a residential unit to its members by way of lease, licence, or similar arrangement for occupancy as a place of residence. A co-op operates at or near cost and at least 90% of its members are individuals or other co-ops that have only one vote in the affairs of the co-op.

Duplex – means a building that contains two residential units under one legal title (separate legal title does not exist for the individual units.) This includes a single-family house that has a separate apartment for rent. If the housing is a condominium, it is not a duplex for purposes of this guide.

Fair market value (FMV) – of housing generally refers to the value of both the building and applicable land. It is normally the highest price that can be obtained in the real estate market between unrelated parties and should be comparable to the values of similar housing in the local real estate market. It does not include provincial land transfer taxes or any GST/HST that may be payable on the FMV.

Floating home – means a structure that is made up of a floating platform and a building that is permanently affixed to the floating platform and that is designed to be occupied as a place of residence for individuals. A floating home does not include any freestanding appliances or furniture sold with the structure, and it cannot be readily adapted for self-propulsion (it is not a house-boat or pleasure craft.)

Mobile home – means a building, the manufacture and assembly of which is completed or substantially completed, that is:

- equipped with complete plumbing, electrical, and heating facilities; and
- designed to be moved to a site for installation on a foundation and connection to service facilities, and to be occupied as a place of residence.

A mobile home may include a modular home, but it does not include travel trailers, motor homes, camping trailers, or other vehicles or trailers designed and used for recreational purposes. A mobile home does not include any freestanding appliances or furniture sold with the home.

Modular home – means a factory-built house or building intended for residential occupancy made up of modules, with three walls and a roof or ceiling.

To be considered a mobile home for GST/HST purposes, a modular home has to be equipped with complete plumbing, electrical, and heating facilities, and designed to be moved to a site for installation on a foundation and to be connected to service facilities, and used as a place of residence. In addition, the modules are to be in as finished a condition as possible before leaving the manufacturer’s premises, considering that they must be transported.

A modular home does not include any freestanding appliances or furniture sold with the structure.

For more information, see GST/HST Policy Statement P-223, *The meaning of “manufacture and assembly of which is completed or substantially completed” in the definition of “mobile home.”*

If a modular home is considered to be a mobile home, then all references to mobile home in this guide include the modular home. In this case, see page 31 for the options available for claiming a new housing rebate. If a modular home is **not** considered to be a mobile home, a new housing rebate for an owner-built house may be available, see “New housing rebate for owner-built houses” on page 10.

Participating province – means a province that has harmonized its provincial sales tax with the GST to implement the harmonized sales tax (HST.) The participating provinces are New Brunswick, Newfoundland and Labrador, Nova Scotia, Ontario, and Prince Edward Island, but do not include the Nova Scotia offshore area or the Newfoundland offshore area except to the extent that offshore activities, as defined in subsection 23(1) of the *Excise Tax Act* (ETA), are carried on in that area.

Possession – for GST/HST purposes, generally means that you hold, control, or occupy the property. For example, if you pay the property taxes, have the right to alter the land, control entry or access to the property, or pay insurance coverage, you may be considered to have possession of the property.

Purchase price – means the total amount paid for a new house not including:

- any GST/HST payable for the purchase; and
- if the builder credited the new housing rebate reducing the total amount payable for the house, the amount of the rebate by which the builder reduced the amount payable.

It does not include land transfer taxes or any provincial sales tax that may be payable by the purchaser.

Relation – of an individual means another individual related to the first individual by blood, marriage, common-law partnership, or adoption within the meaning of the *Income Tax Act*.

Blood relation is limited to parents, children, or other descendants or siblings. Marriage relation includes a spouse or a person who is connected to the spouse by blood or adoption. For purposes of the GST/HST new housing rebate only, a relation can also be your former spouse, or a former common-law partner.

Residential condominium unit – for the purpose of the new housing rebate, means a housing unit that is for use as a place of residence and that is, or is intended to be, a bounded space in a building designated or described as a separate unit on a registered condominium or strata lot plan or description (or similar plan or description registered under provincial law.) A residential condominium unit includes any interest in the common areas as well as any interest in land pertaining to ownership of the unit.

For example, an apartment unit or a townhouse would generally be a residential condominium unit for new housing rebate purposes if the unit:

- is a housing unit that is for use as a place of residence;
- is registered as a condominium unit under provincial law;
- is owned under a deeded title separate from any other unit(s) in a condominium building; and
- can be sold separately from the other units in a condominium building.

Residential trailer park – generally means the land included in a trailer park and the buildings on, and appurtenances to, that land if the trailer park has at least two sites and the following **three** conditions are all met:

- the land, buildings, and appurtenances are reasonably necessary for the use and enjoyment of the sites in the trailer park by individuals residing in or occupying mobile homes, or travel trailers, motor homes, or similar vehicles or trailers, situated or to be situated on those sites, or for the operation of the park;
- 90% or more of the sites are, or are intended to be, supplied by way of lease, licence, or similar arrangement and continuous possession or use of a site is for at least:
 - 1 month, for mobile homes or other residential units; or
 - 12 months for travel trailers, motor homes, or similar vehicles that are not residential units; and
- the sites would be suitable for use as a place of residence throughout the year by individuals occupying mobile homes (whether or not the park in fact has mobile homes.) The sites must be serviced for use by a mobile home throughout the year.

If a person has two or more trailer parks that are located right beside each other, the sites in all of the trailer parks are considered under the conditions above, and where the conditions are met, the trailer parks are considered to be one residential trailer park.

Substantial completion – generally means that construction or substantial renovation of a house is at a stage where an individual can reasonably inhabit the premises. Minor repairs, adjustments, or outstanding upgrades are not considered to impair the use and enjoyment of the house as a place of residence.

Trailer park – of a person means a piece of land the person owns or leases and that is only composed of:

- one or more sites where each site is, or is intended to be, supplied by the person by way of lease, licence, or similar arrangement to the owner, lessee, or person in occupation or possession of a mobile home, or a travel trailer, motor home, or similar vehicle or trailer, situated or to be situated on the site; and

- other land that is reasonably necessary for:
 - the use and enjoyment of the sites by individuals residing in or occupying mobile homes, or travel trailers, motor homes, or similar vehicles or trailers, situated or to be situated on those sites; or
 - the purpose of operating the park.

Important terms

Are you a builder for purposes of the new housing rebate?

For GST/HST purposes, the term “builder” has a very specific meaning that is not limited to a person who physically constructs housing.

Builder, for the purpose of the GST/HST new housing rebate, generally includes a person who is in the business of constructing or substantially renovating houses for sale. The house may be on land owned or leased by that builder. The term **builder** may also include the following:

- a manufacturer or vendor of a new mobile home or floating home;
- a person who buys a previously unoccupied new house for resale;
- a person who acquires an interest in a house while the house is under construction or substantial renovation, and completes or engages another person to complete the construction or substantial renovation; or
- a person who has converted a non-residential property into a house without substantially renovating the property.

An individual is not a builder **unless** they acquired, built, or substantially renovated housing, or hired someone else to build or substantially renovate housing, in the course of an adventure or concern in the nature of trade of the individual. For example, an individual who buys, builds, or substantially renovates a house to use as their primary place of residence is generally not a builder of that house for GST/HST purposes. For more information, see GST/HST Info Sheet GI-05, *Sale of a Residence by a Builder Who is an Individual*.

A person you hire to provide construction services on land you lease or own, and that does not have an interest in that land, is not generally considered to be a builder. For example, a contractor you hire to build your new house, or substantially renovate your existing house, on land you own is not considered to be the builder.

What is a “house” for purposes of the new housing rebate?

A house 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. In very limited circumstances, a house may include a recreational unit that has been affixed to land and modified to include the characteristics of a house. See GST/HST Policy Statement P-104, *Supply of Land for Recreational Units Such as Mini-homes, Park Model Trailers, and Travel Trailers*, for more details.

A house may also include nearby buildings such as a detached garage or shed, plus up to one-half hectare (1.23 acres) of the land around and underneath them all, that is reasonably necessary for the use and enjoyment of the house as a place of residence.

In limited cases, we may consider the amount of land that is reasonably necessary for the use and enjoyment of the house as a place of residence to be more than one-half hectare (for example, when a municipality imposes a minimum lot size or where excess land is necessary to access public roads.)

A house may also include a bed and breakfast or similar establishment where rooms are rented for short-term accommodation to the public. However, to be eligible for a new housing rebate for the whole building in these cases, the building has to be used more than 50% as the primary place of residence of you or your relation, either individually or in combination. If 50% or less of the house that includes the bed and breakfast is used as your primary place of residence, or that of a relation, only the part of the building that is the primary place of residence would be eligible for the new housing rebate.

Primary place of residence

One of the main conditions for a new housing rebate to be available is that you must buy or build the house for use as your or your relation’s primary place of residence.

Your primary place of residence is generally a house that you own, jointly or otherwise, and that you intend to live in on a permanent basis. You may have more than one place of residence, but you are considered to have only one **primary** place of residence.

Note

If you buy or build a new house in Canada but your primary place of residence remains outside Canada, then your house in Canada would be a secondary place of residence and would not qualify for the new housing rebate.

The following are examples of some of the factors we may consider to determine whether a house is your or your relation’s, primary place of residence for purposes of the new housing rebate:

- whether you consider the house as your main residence;

- the length of time you inhabit the premises; and
- the designation of that address on personal and public records.

To be eligible for the new housing rebate, your intent to use the house as your or your relation’s, primary place of residence must be evident at the outset of buying, constructing, or substantially renovating the house.

For rebate purposes, a house is not your primary place of residence if, for example, your intention is to use the house as your primary place of residence upon some more distant occasion, such as retirement. Further, a recreational cottage or an investment property is not your primary place of residence for rebate purposes. No new housing rebate is available in these cases.

Which new housing rebate can I claim?

The GST/HST new housing rebate allows an **individual** to recover some of the goods and services tax (GST) or the **federal part** of the harmonized sales tax (HST) paid for a new or substantially renovated house that is for use as the individual’s, or their relation’s, **primary place of residence**, and all of the other conditions are met.

Note

The new housing rebate is only available to **individuals** who meet all of the conditions for claiming the rebate. However, it is not available to an individual if the individual co-owns the housing with another person who is not an individual.

The new housing rebate is not available to a corporation or a partnership.

Owner-built houses

You may be entitled to claim a GST/HST new housing rebate for an owner-built house if you:

- built, or engaged someone else to build, a house on land that you already owned or leased;
- substantially renovated, or engaged someone else to substantially renovate, your existing house (at least 90% of the interior of the existing house must be removed or replaced to be a substantial renovation);
- renovated, or engaged someone else to renovate, your existing house and built, or engaged someone else to build, a major addition to your house that at least doubles the size of the living area of the house (for example, the addition of a full second story to an existing bungalow. Adding a sun porch, sun room, family room, or bedroom by itself is not a major addition);
- converted a non-residential property into your house; or

- purchased a new or substantially renovated mobile home or a new floating home from a builder of the home (this includes the manufacturer or vendor of the home) or you or someone you hired substantially renovated such a home. For a mobile or a floating home, you have the option of claiming either the owner-built new housing rebate or the new housing rebate for a house purchased from a builder, mentioned below.

Note

If you renovated your house or built an addition to your existing house, see “Substantial renovation, major addition, and conversion” on page 11 to determine if the work you have done is extensive enough to consider your house as new.

For more information, see “New housing rebate for owner-built houses” on page 10.

Houses purchased from a builder

You may be entitled to claim a GST/HST new housing rebate for a house purchased from a builder if you:

- purchased a new or substantially renovated house (building and land) from a builder;
- purchased a new or substantially renovated mobile home or a new floating home from a builder (this includes the manufacturer or vendor);
- purchased a share of the capital stock of a co-operative housing corporation (co-op); or
- purchased a new or substantially renovated house from a builder where you leased the land from that builder under the same agreement to buy the house and the lease is for 20 years or more or gives you the option to buy the land.

For more information, see “New housing rebate for houses purchased from a builder” on page 20.

Provincial new housing rebates

One of the following provincial new housing rebates may be available for the provincial part of the HST whether the GST/HST new housing rebate for the federal part of the HST is available or not.

British Columbia rebate

If the HST to buy, build, or substantially renovate a house became payable before April 1, 2013, for a house located in British Columbia, you may be entitled to claim a provincial new housing rebate for some of the **provincial part** of the HST that you paid. For more information, see “Provincial new housing rebates for owner-built houses” on page 10 or “Provincial new housing rebates for houses purchased from a builder” on page 20.

Nova Scotia rebate

If your house is located in Nova Scotia, you may qualify for a rebate for some of the **provincial part** of the HST that you paid to buy or build the new house (a Nova Scotia rebate is not available for the substantial renovation of a house.) For more information, see “Provincial new housing rebates for houses purchased from a builder” on page 20.

Ontario rebate

If you paid the HST to buy, build, or substantially renovate a house located in Ontario you may be entitled to claim a provincial new housing rebate for some of the **provincial part** of the HST that you paid. For more information, see “Provincial new housing rebates for houses purchased from a builder” on page 10 or “Provincial new housing rebates for owner-built houses” on page 20.

British Columbia transition tax rebate

You may be eligible for the British Columbia transition tax rebate if you are the builder of newly constructed or substantially renovated housing in British Columbia and:

- you had to charge the purchaser the 2% British Columbia transition tax;
- you had to account for the 2% British Columbia transition tax on a self-supply of the housing; or
- the purchase price is considered to include the 2% British Columbia transition tax.

To apply for this rebate, send us a completed Form RC7004-BC, *British Columbia Transition Tax Rebate*.

For more information, see GST/HST Notice 276, *Elimination of the HST in British Columbia in 2013 – Transitional Rules for Real Property Including New Housing*.

Provincial transitional new housing rebates

In certain circumstances, one of the following transitional new housing rebates may be available in addition to any GST/HST new housing rebate and provincial new housing rebate for which you may be eligible, even if the house is not your primary place of residence.

Note

The provincial transitional new housing rebate is not available for an owner-built home, a mobile home (which may include a modular home), a floating home, or to the purchaser of a residential condominium unit.

British Columbia provincial transitional new housing rebates

An individual purchasing a new or substantially renovated house including a duplex (other than a condominium unit, mobile home, or floating home) may be entitled to claim a provincial transitional new housing rebate for housing located in British Columbia if at least 10% of the construction or substantial renovation was completed before July 1, 2010 and the HST was payable before April 1, 2013. A builder who is considered to have made a self-supply on such housing before April 1, 2013 (where the HST is considered to have been paid) may also be entitled to this rebate.

If the housing is a condominium unit or condominium complex, or an apartment building or an addition to an apartment building, and you are a builder of the housing, you may be entitled to claim this rebate if at least 10% of the construction or substantial renovation was completed before July 1, 2010. For claims made on or after February 17, 2012, a builder cannot make this claim until the HST or the transitional tax adjustment becomes payable on this housing.

For more information, see GST/HST Notice 276, *Elimination of HST in British Columbia in 2013 – Transition Rules for Real Property Including New Housing*.

Apply for the British Columbia transitional new housing rebate using one of the following forms, whichever applies:

- Form RC7000-BC, *British Columbia Provincial Sales Tax (PST) Transitional New Housing Rebate*;
- Form RC7001-BC, *British Columbia Provincial Sales Tax (PST) Transitional New Housing Rebate – Residential Condominiums*;
- Form RC7002-BC, *British Columbia Provincial Sales Tax (PST) Transitional New Housing Rebate – Apartment buildings*; or
- Form RC7003-BC, *British Columbia Provincial Sales Tax (PST) Transitional New Housing Rebate for Non-Registrant First Resellers*.

Ontario provincial transitional new housing rebate

An individual purchasing a new or substantially renovated house including a duplex (other than a condominium unit, mobile home, or floating home) may be entitled to claim a provincial transitional new housing rebate for housing located in Ontario if at least 10% of the construction or substantial renovation was completed before July 1, 2010, and the HST was payable on the purchase. A builder who is considered to have made a self-supply of such housing and is considered to have paid the HST may also be entitled to this rebate.

If the housing is a condominium unit or condominium complex, or an apartment building or an addition to an apartment building, and you are a builder of the housing, you may be entitled to claim this rebate if at least 10% of the construction or substantial renovation was completed before July 1, 2010.

For more information, see GST/HST Info Sheet GI-096, *Harmonized Sales Tax: Provincial Transitional New Housing Rebates for Housing in Ontario and British Columbia*.

Apply for the Ontario transitional new housing rebate using one of the following forms, whichever applies:

- Form RC7000-ON, *Ontario Retail Sales Tax (RST) Transitional New Housing Rebate*;
- Form RC7001-ON, *Ontario Retail Sales Tax (RST) Transitional New Housing Rebate – Residential Condominiums*;

- Form RC7002-ON, *Ontario Retail Sales Tax (RST) Transitional New Housing Rebate – Apartment buildings*; or
- Form RC7003-ON, *Ontario Retail Sales Tax (RST) Transitional New Housing Rebate for Non-Registrant First Resellers*.

Prince Edward Island provincial transitional new housing rebate

An individual purchasing a new or substantially renovated house including a duplex (other than a condominium unit, mobile home, or floating home) may be entitled to claim a provincial transitional new housing rebate for housing located in Prince Edward Island if at least 10% of the construction or substantial renovation was completed before April 1, 2013, and the HST was payable on the purchase. A builder who is considered to have made a self-supply of such housing and is considered to have paid the HST may also be entitled to this rebate.

If the housing is a condominium unit or complex, or an apartment building or an addition to an apartment building, and you are a builder of the housing, you may be entitled to claim this rebate if at least 10% of the construction or substantial renovation was completed before July 1, 2010.

For more information, see GST/HST Info Sheet GI-151, *Harmonized Sales Tax: Provincial Transitional New Housing Rebate for Housing in Prince Edward Island*.

Apply for the Prince Edward Island transitional new housing rebate using one of the following forms, whichever applies:

- Form RC7000-PE, *Prince Edward Island Provincial Sales Tax Transitional New Housing Rebate*;
- Form RC7001-PE, *Prince Edward Island Provincial Sales Tax Transitional New Housing Rebate – Residential Condominiums*;
- Form RC7002-PE, *Prince Edward Island Provincial Sales Tax Transitional New Housing Rebate – Apartment buildings*; or
- Form RC7003-PE, *Prince Edward Island Provincial Sales Tax Transitional New Housing Rebate for Non-Registrant First Resellers*.

Other new housing rebates

GST/HST transitional rebate

Depending on when you and the builder entered into your purchase and sale agreement for a new house, you may also be entitled to claim a 2006 transitional rebate, a 2008 transitional rebate, or both, if your purchase is subject to GST at 6% or 7% or HST at 14% or 15%. For more information, see “GST/HST transitional rebates” on page 35.

Note

A GST/HST transitional rebate may be available even if the house is not your primary place of residence.

GST/HST new residential rental property rebate

If you buy, build, or substantially renovate housing to rent for long-term residential use by individuals as their primary place of residence, you are not entitled to claim the GST/HST new housing rebate. However, you may be entitled to claim the GST/HST new residential rental property rebate. For more information, see Guide RC4231, *GST/HST New Residential Rental Property Rebate*.

New housing rebate for owner-built houses

Do I qualify for the new housing rebate for owner-built houses?

GST/HST new housing rebate

For an owner-built house, as described on page 7, you can claim the GST/HST new housing rebate for some of the GST and/or the **federal part** of the HST that you paid to build the house if you meet **all** of the following conditions:

- you built or substantially renovated the owner-built house (and in the case of a mobile home, floating home or modular home that is not a mobile home, purchased the home), as described above, for use as your or your relation's primary place of residence (for more information, see "Primary place of residence" on page 7);
- the fair market value of the owner-built house at the time that the work is substantially completed is less than \$450,000 (the fair market value of the land, building and any other structures must be included in determining this value);
- you or your relation is the first individual to occupy the house since the construction or substantial renovation began or you made an exempt sale of the house and transferred ownership before it was occupied by anyone (for information on when your sale of a house may be exempt, see "Did you sell the house before anyone occupied it?" later on this page); and
- you paid the GST/HST on the purchase of the land, or an interest in the land, on which the house is situated and/or on the construction materials and services related to the construction or substantial renovation, or on the purchase of the mobile home or floating home.

Note

If you are entitled to claim a new housing rebate for your purchase of a mobile or floating home, you have the option to claim either the new housing rebate for owner-built houses **or** the new housing rebate for purchasers of new housing from a builder. For a modular home, this option is only available if the modular home is considered to be a mobile home. For more information about your options, see "Modular home, mobile home, and floating home" on page 31.

If two or more individuals construct or substantially renovate, or engage another person to construct or substantially renovate, a house, each of the individuals must meet all of the eligibility conditions, listed above, for a new housing rebate to be available. However, only one of the individuals may apply for the rebate (that is, only one can be the claimant.)

The above conditions, except for the \$450,000 maximum, also apply for the Ontario and British Columbia new housing rebates.

Did you sell the house before anyone occupied it?

If you made an exempt sale of the house and transferred the ownership to the purchaser before you, or anyone else, occupied it, you may be eligible to claim a new housing rebate if you had originally intended that the house would be the primary place of residence for you or a relation and all of the other conditions, discussed above, are met.

Generally, your sale of a house will be exempt if you are not considered for GST/HST purposes to be a builder of the house and you did not claim any input tax credits (ITCs) for the GST/HST payable on costs incurred to build or substantially renovate the house.

You may be the builder of the house for GST/HST purposes if you had a primary or secondary intention to sell the house instead of using it as your or your relation's primary place of residence. If you are a builder of the house, your sale of the house may be taxable and no new housing rebate would be available to you. For more information, see Info Sheet GI-005, *Sale of a Residence by a Builder Who is an Individual*, and Guide RC4052, *GST/HST Information for the Home Construction Industry*.

Provincial new housing rebates for owner-built houses

Nova Scotia rebate

If your house is located in Nova Scotia, you may also be entitled to claim a rebate for some of the **provincial part** of the HST you paid to build your house, in which case you have to claim your provincial new housing rebate with the Province of Nova Scotia. For more information on this rebate, contact Service Nova Scotia and Municipal Relations.

Ontario and British Columbia rebates

If you are an individual who paid the HST to build or substantially renovate a house, build a major addition that forms part of a renovation of your house, or convert a non-residential building to residential use, you are eligible to claim an Ontario or British Columbia new housing rebate if:

- the house is located in Ontario or British Columbia and is for use as your, or your relation's, primary place of residence; and

- you are eligible to claim a GST/HST new housing rebate for some of the federal part of the HST, or you would be eligible if the fair market value of the house at the time the construction or substantial renovation was substantially completed was less than \$450,000. This means that a provincial new housing rebate may be available even if a GST/HST new housing rebate for the federal part of the HST is not available.

The British Columbia rebate is available **only** if the HST was payable by you **before** April 1, 2013.

The maximum Ontario new housing rebate amount for owner-built houses depends on whether you paid the HST on your purchase of the land. The Ontario new housing rebate is limited to a **maximum** of \$24,000 if you paid the HST on the purchase of the land, and \$16,080 if you did not.

The maximum British Columbia new housing rebate amount for owner-built houses depends on the date the construction or substantial renovation of the home becomes substantially completed, the date you file your rebate application, and whether you paid the HST on your purchase of the land.

Before April 1, 2012, the maximum British Columbia new housing rebate was \$26,250 if you paid the HST on the purchase of the land, and \$17,588 if you did not. For homes that become substantially complete after March 31, 2012, the maximum British Columbia new housing rebate is \$42,500 if you paid the HST on the purchase of the land, and \$28,475 if you did not.

Substantial renovation, major addition, and conversion

You may be entitled to claim the GST/HST new housing rebate if you:

- substantially renovated your existing house;
- converted a non-residential property into a house; or
- built a major addition onto your existing house if, along with that addition, you also renovated the house.

Note

You may also be entitled to claim a provincial new housing rebate if the house is located in Ontario or if HST was payable by you before April 1, 2013, for a house that is located in British Columbia.

The following information will help you determine if the construction work you did to your house is extensive enough to consider your house as new. However, you also have to meet all of the other eligibility conditions to be entitled to the new housing rebate. See “Owner-built houses” on page 7 for all of these conditions.

Substantial renovation

If a house has been substantially renovated, it is generally treated as a newly built house.

However, major changes have to be made to meet the definition of a substantial renovation. In a major renovation project, the interior of a building is essentially gutted. This type of renovation project qualifies as a substantial renovation. Generally, 90% or more of the interior of an existing house is the minimum that has to be removed or replaced to qualify as a substantial renovation (90% test.)

You do not have to remove or replace the foundation, exterior and interior supporting walls, roof, floors, and staircases to meet the 90% test. If you do remove or replace any of these during a substantial renovation, the GST/HST paid for doing this or for the removal or replacement is also eligible for the rebate.

Any fair and reasonable method can be used to determine if you meet the 90% test. For example, comparing the square metres of the renovated liveable floor space to the total square metres of liveable floor space of the house is an acceptable measure of the 90% test. You can also compare the square metres of the floor and wall space of the areas renovated to the total floor and wall space of the house.

Only liveable areas count toward a substantial renovation. This would include the main floor living areas and finished basements and attics. Liveable areas do not include garages or crawl spaces, which are not considered when meeting the 90% test. Work done to partially complete a basement but not make it a liveable basement does not count toward the 90% test. However, if all or part of an unfinished basement was renovated into a liveable area, this area would be taken into account in applying the 90% test.

A renovation of your basement, or adding a garage or a deck to your existing house, by itself, would **not** meet the definition of a substantial renovation and you would not qualify for the new housing rebate.

An addition to a house is not considered to be a substantial renovation, as it is the existing house that must be renovated. For example, if a 700 square metre bungalow is being renovated and a 100 square metre addition is added, the 90% test does not consider the addition. However, if the renovation of the 700 square metre bungalow is found to be a substantial renovation, the GST/HST paid on the addition is also eligible for the GST/HST new housing rebate.

Major addition

You may qualify for the GST/HST new housing rebate when you build, or engage someone else to build, an addition to your house, along with the renovation of the existing house. The work must be so great that the result is viewed as a newly built house.

The addition should at least double the size of the liveable areas of your existing house, which is absorbed into the new one. An example would be adding a full second story to an existing bungalow. Along with doubling the size, the changes to the existing house and use of its rooms after construction should be so great that the existing house ceases to exist.

The construction of a porch, sunroom, family room, or bedroom by itself is not considered to result in a newly built house.

Conversion

When you convert a property from non-residential use into your house, it is considered a substantial renovation, even if the extent of the work, if any, does not meet the requirements for substantial renovation (as described in “Substantial renovation” on this page.) You then qualify for the GST/HST new housing rebate if you meet all of the other conditions for claiming the rebate.

If you buy a building that was used by a person for non-residential purposes and the building is for use as your, or your relation’s, primary place of residence, the GST/HST new housing rebate is available for a part of any GST/HST paid on the purchase and other improvements made to convert the building if you meet all of the other conditions for claiming the rebate.

If you held or used the building as capital property in your business, and you begin to use the building as your residence, you are considered to have sold and repurchased the property and have to pay the GST/HST to us, calculated on the fair market value of the property. If you meet all of the conditions for the GST/HST new housing rebate, you can include the GST/HST that you paid to us, plus the GST/HST you paid in improvements, in your rebate calculation.

If you paid the GST/HST when you first bought the building to hold or use as capital property in your business and you were not entitled to claim an input tax credit (ITC) for all or part of the GST/HST you paid on the purchase or on any improvements you made to the building before you began to use it as your residence, you may be entitled to claim an ITC or a rebate. For more information, call 1-800-959-8287.

For more information on substantial renovation, major additions, and conversion, see Technical Information Bulletin B-092, *Substantial Renovations and the GST/HST New Housing Rebate*.

Forms you have to complete for an owner-built house

Form GST191-WS, Construction Summary Worksheet. You have to complete this form first. It will help you determine the amount of the GST/HST you paid during the construction and it will help determine if you qualify for the rebate. You must complete this form even if you are only claiming the Ontario or British Columbia new housing rebate.

Form GST191, GST/HST New Housing Rebate Application for Owner-Built Houses. You have to complete this form to claim your owner-built home rebate. If you are entitled to claim a new housing rebate for some of the GST or federal part of the HST you paid, you will calculate your rebate amount on this form. If you are only eligible to claim a provincial new housing rebate, you still have to complete all of Form GST191, except for section D.

If your house is located in Ontario or British Columbia, in addition to completing Form GST191-WS and Form GST191, use the following forms to calculate your provincial new housing rebate:

- **Form RC7191-ON, GST191 Ontario Rebate Schedule,** if your house is located in Ontario; or
- **Form RC7191-BC, GST191 British Columbia Rebate Schedule,** if your house is located in British Columbia.

If the rebate is for a property in Ontario, once you have completed Form GST191-WS, Form GST191, and, if you are entitled to claim a provincial rebate, the provincial rebate schedule send these forms together to:

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

If the rebate is for a property located anywhere else in Canada, except for Quebec, once you have completed Form GST191-WS, Form GST191, and, if you are entitled to claim a provincial rebate, the provincial rebate schedule send these forms together to:

Summerside Tax Centre
275 Pope Road
Summerside PE C1N 6A2

If your new house is located in Quebec, go to www.revenuquebec.ca or call 1-800-567-4692 to find out how to claim a GST/HST new housing rebate and where to send your application. Do not send your provincial rebate schedule to the province.

Documents you have to send us

There is no requirement to submit supporting documentation with your application. However, you may be contacted and requested to submit proof of occupancy.

Documents you have to keep

Keep a copy of the completed forms. You also have to keep all your original invoices and the other documents you used to complete the forms for six years in case we ask to see them.

Only original invoices in the name of the claimant or the co-owners are acceptable. We do not accept photocopies, credit card or interac slips, or account statements, without the original invoices. We do not accept estimates or quotes as proof. If we ask you to send your invoices to us, we will return them.

When will you receive your payment?

Because all claims are subject to audit, you may experience a delay of up to six months before receiving your payment. In addition, the processing of your claim may be delayed or your rebate denied if the forms are not completed in full, the rebate calculation is incorrect, or if the documents requested are not submitted with your application.

If you have questions about the status or processing of your claim, call 1-800-959-5525.

Filing deadlines

The following three situations will help you determine which filing deadline applies to you if you are filing a rebate for an owner-built house. The filing deadline for a provincial new housing rebate is the same as the filing deadline for the GST/HST new housing rebate for some of the GST, or the federal part of the HST.

Notes for British Columbia rebate

If your house is located in British Columbia, you must file your application for a British Columbia new housing rebate for an owner-built house before the filing deadline that applies to you.

However, **no British Columbia new housing rebate will be available for owner-built homes where the rebate application is filed after March 31, 2017** (even if the filing deadline that would normally apply has not yet passed.) Therefore, if the filing deadline that would normally apply to you is after March 31, 2017, you still have to file your rebate application on or before **March 31, 2017**.

Situation 1 – House occupied after the construction or substantial renovation is substantially completed

If you or your relation is the first to occupy the house after the construction or substantial renovation is substantially complete, you can apply for the rebate after the house is occupied.

Enter your base date for your filing deadline in Section B of Form GST191, *GST/HST New Housing Rebate Application for Owner-Built Houses*. In this situation, your base date is the date the construction or the substantial renovation is substantially completed.

You have up to **two years** after your base date to claim the rebate. You can include the GST/HST you paid for the construction of the house and the purchase of the land, or interest in the land, on which you built the house, if any, as long as you paid that tax by the date you file your rebate application.

Example

Hassan started building his house in September 2012. The house is substantially completed on April 30, 2013, and he moves in on May 31, 2013. According to the rule in Situation 1, the earliest that he can apply for the rebate is May 31, 2013 (the day he first occupied the house.) However, his base date used to determine his filing deadline is April 30, 2013 (the day construction was substantially completed.) Hassan enters April 30, 2013, in Section B of Form GST191. This means that he has until April 30, 2015, to claim the rebate for a part of the GST/HST he paid to build his house, as long as the tax he includes in his claim was paid before the date he files his rebate application.

Situation 2 – Exempt sale of the house before it is occupied

If you made an **exempt** sale of the house and transferred ownership to the purchaser before it was occupied by anyone, you can apply for the rebate after the house is sold.

Enter your base date for your filing deadline in Section B of Form GST191. In this situation, your base date is the **earlier** of the following two dates:

- the date you transfer ownership to the purchaser; or
- the date the construction or substantial renovation is substantially completed.

You have up to **two years** after your base date to claim the rebate. You can include the GST/HST you paid for the construction of the house and the purchase of the land, or interest in the land, on which you built the house, if any, as long as you paid that tax by the date you file your rebate application.

Situation 3 – House occupied before construction or substantial renovation is substantially completed

If you or your relation is the first to occupy the house and this occurs before the construction or substantial renovation is substantially completed, you can apply for the rebate after the construction or substantial renovation is substantially completed.

Enter your base date for your filing deadline in Section B of Form GST191. In this situation, your base date is the **earlier** of the following two dates:

- the day that is two years after the day you or a relation first occupied the house after the construction or substantial renovation has begun; or
- the date the construction or substantial renovation is substantially completed.

You have up to **two years** after your base date to claim the rebate. You can include the GST/HST you paid for the construction of the house and the purchase of the land on which you built the house, if any, as long as you paid that tax by the date you file your rebate application.

However, do not include in your rebate calculation any GST/HST that became payable more than two years after the day you or a relation first occupied the house after the construction or substantial renovation began.

Example

France and Tony started building their house in March 2012. They moved in on June 30, 2013. Construction was substantially completed on November 20, 2013. The earliest date to file the rebate application is November 20, 2013.

France or Tony enter November 20, 2013, in Section B of Form GST191, as the base date, which is the **earliest** of the following dates:

- June 30, 2015, which is the date that is two years after the day they first occupied the house; and
- November 20, 2013, which is the date the construction is substantially completed.

This means that France or Tony have until November 20, 2015, to claim the rebate. However, any GST/HST that became payable after June 30, 2015, cannot be included in the rebate calculation.

Late-filed rebate applications

If, due to extraordinary circumstances, you were prevented from filing your rebate application for an owner-built home by the applicable deadline, we will consider a request to accept your late-filed rebate application. Such extraordinary circumstances may include: natural or human-made disasters, such as a flood or fire; civil disturbances or disruptions in services, such as a postal strike; serious illness or accident; or serious emotional or mental distress. We will also consider a request to accept a late-filed owner-built home rebate application where the delay resulted primarily from our actions, for example if we provided you with inaccurate information. For more information, call 1-800-959-5525.

Note

This applies only for owner-built homes. It does not apply if you purchased a house from a builder.

How to complete Form GST191-WS

You have to complete and submit Form GST191-WS, *Construction Summary Worksheet* with your rebate application. Complete this form before you complete Form GST191, *GST/HST New Housing Rebate Application for Owner-Built Houses* or a provincial rebate schedule.

As all claims are subject to audit, make sure this worksheet is completed in full to avoid a delay in processing your claim or having it denied.

Section A – Claimant information

You have to complete this section.

Section B – Construction information

Enter the construction start and end dates, the dimensions of the new construction, substantial renovation, or major addition, and the fair market value. Complete the other parts only if they apply to you.

Note

You are not eligible to claim a new housing rebate for a major addition unless you also renovate your existing house and the work is so extensive that your entire house is viewed as a newly built home. For more information, see “Substantial renovation, major addition, and conversion” on page 11.

Section C – Construction details

This section lists the goods and services that qualify for the rebate. Certain expenses do not qualify. A number of these are listed at the bottom of page 2 of the form.

In Section C, you have to enter details from the construction invoices for each good or service eligible for the rebate, **whether or not the GST/HST was charged**. Do not enter details from quotes or estimates.

For each good or service eligible for the rebate, enter the vendor’s name, the vendor’s nine-digit Business Number (often called the GST/HST number), the invoice date, and the invoice number. If an invoice does not identify the vendor’s Business Number, complete the line, but do not enter anything in the column “Vendor’s Business Number.” Use a tick mark to indicate whether the invoice is for labour only (**column L**), materials only (**column M**), or for both labour and materials (**tick both columns L and M**.) You also have to enter the total amount of the invoice.

The last columns are used to identify the amount of the GST paid at 5%, 6%, and 7% and the HST paid at 12%, 13%, 14% (paid before 2008), 14% (paid in 2013 or later), 15% (paid before 2007), and 15% (paid in 2010 or later.) Include only amounts that you actually paid. For example, do not include amounts that were refunded to you.

The following information will help you complete Section C:

1. Land purchase – cost of land or interest in land. If you purchased land, record it as a separate item on line 1. Record the name of the person or company that previously owned the land, not the lawyer’s name. Record any legal fees paid for the land on line 37.
2. General contractor – if you hire a general contractor to build your house and you pay the general contractor directly for the construction costs, use this line to record the cost. In this case, the majority of the following subheadings will then not be applicable.
3. Architectural and engineering – include costs for blue prints, plans, drawings, surveys, and labour.
4. Site preparation – includes costs for an access road, excavation, lot clearing, fill, rough grading, and labour.
5. Demolition – includes labour.
6. Utility connections – water and sewer, natural gas, electricity, and other – includes labour.
7. Excavation and backfill – includes shoring, earth hauling and labour.

8. Footings, foundation – includes insulated concrete forms (ICF), preserved wood foundations (PWF), cement, concrete blocks, gravel, sand, weeping tile, parging, rebar and reinforcing steel, and labour.
 9. Waterproofing – includes termite protection and labour.
 10. Framing – (floor, wall, and roof) all rough framing including posts, joists, plywood, cross bracing, studs, sheathing, trusses, gables, rough stairs, plates, hardware, and labour.
 11. Concrete finishing – garage includes carport slab, stairs, precast decks and walls, and labour; basement includes basement floor and labour.
 12. Plumbing – includes all rough plumbing and labour.
 13. Electrical wiring, outlets – includes all rough electrical and labour.
 14. HVAC (heating, ventilation, A/C) – includes furnace, thermostats, ductwork, ventilation, air conditioner, hardware, and labour.
 15. Roofing: shingles, others – includes roofing materials and labour.
 16. Masonry – includes chimney, fireplace, brick veneer, brick/stone wall, masonry flooring, and labour.
 17. Windows and doors – includes windows, skylights, storm windows and doors, exterior doors, interior, closet, sliding glass, and French doors, hardware, and installation.
 18. Garage door(s) – includes hardware and installation.
 19. Insulation – roof and ceiling includes labour; walls includes foundation insulation, whether installed on exterior or interior, and labour; vapour barrier includes weather stripping and labour.
 20. Exterior finish – siding includes shutters, posts and columns, cornices and rake trim, hardware, and labour; eavestroughing includes downspouts and labour; soffit and fascia includes labour.
 21. Exterior painting – includes labour.
 22. Drywall – includes labour for hanging and finishing.
 23. Flooring – resilient flooring includes linoleum, laminate, and installation; carpeting includes installation; hardwood flooring includes installation; staircase includes finished staircase and labour.
 24. Ceramic tile – includes installation.
 25. Trim carpentry – includes mouldings, panelling, closet shelving, trim carpentry, hardware and labour.
 26. Cabinets/vanities – includes kitchen cabinets, countertops, bathroom cabinets and vanities, hardware, and labour.
 27. Built-in appliances – includes labour.
 28. Plumbing fixtures – includes finished plumbing fixtures such as tub, shower pan, toilet, bidet, sinks, water heater, laundry tub, and labour.
 29. Lighting fixtures – includes light fixtures, switches, plates, receptacles, and labour.
 30. Interior decoration – painting includes labour; wall coverings, and drapery hardware include labour.
 31. Landscaping – includes fill and topsoil, trees, shrubs, grass (including seed), irrigation system, and labour.
 32. Driveway – includes material and labour.
 33. In-ground swimming pool – includes labour.
 34. Outdoor patio – includes labour.
 35. Decks – includes labour.
 36. Fencing – includes labour.
 37. Legal fees – on construction of the house and for land purchase. Do not include legal fees for obtaining a mortgage.
 38. Well – drilling and labour.
 39. Security system – purchase and installation of a pre-wired security system.
 40. Septic system – includes labour.
 41. Mobile home
 42. Modular home
 43. Floating home
 44. Equipment rental – only equipment directly related to the construction.
- Use “Others (specify)” to enter the information on items that are not listed in the worksheet.
- If you have several invoices from the same vendor, you may add up all the invoices from that vendor and record the information on one line. In that case, do not enter anything in the column “Invoice number.” The column “Invoice date” should indicate the date of the first invoice from that vendor. Give a brief description of the goods or services purchased from that vendor, the total amount of the invoices (including the GST/HST), and the total amount of the GST/HST paid.

Section D – Construction summary totals

Enter the totals in Section D using amounts from Section C. This will determine the amount of tax paid that you will use to calculate your rebate amount on Form GST191, *GST/HST New Housing Rebate Application for Owner-Built Houses* and, if you are entitled to claim a provincial new housing rebate, on the provincial rebate schedule.

- The amount in Box 1 is the total amount of the GST you paid at 5%, if any. Enter this amount on line A in Section D of Form GST191-WS and on line A on page 1 of Form GST191.
- The amount in Box 2 is the total amount of the GST you paid at 6%, if any. Enter this amount on line B in Section D of Form GST191-WS and on line B on page 1 of Form GST191.
- The amount in Box 3 is the total amount of the GST you paid at 7%, if any. Enter this amount on line C in Section D of Form GST191-WS and on line C on page 1 of Form GST191.

- The amount in Box 4 is the total amount of the HST you paid at 12%, if any. Do the calculation for that line and enter the result on line 1 in Section D of Form GST191-WS.
- The amount in Box 5 is the total amount of the HST you paid at 13%, if any. Do the calculation for that line and enter the result on line 2 in Section D of Form GST191-WS.
- The amount in Box 7 is the total amount of the HST you paid in 2013 or later, at 14%, if any. Do the calculation for that line and enter the result on line 3 in Section D of Form GST191-WS.
- The amount in Box 9 is the total amount of the HST you paid in 2010 or later, at 15%, if any. Do the calculation for that line and enter the result on line 4 in Section D of Form GST191-WS.
- Add the amounts from lines 1, 2, 3, and 4 and enter the result on line D in Section D of Form GST191-WS and on line D on page 1 of Form GST191.
- The amount in Box 6 is the total amount of the HST you paid at 14% before 2008, if any. Do the calculation for that line and enter the result on line E in Section D of Form GST191-WS and on line E on page 1 of Form GST191.
- The amount in Box 8 is the total amount of the HST you paid at 15% before 2007, if any. Do the calculation for that line and enter the result on line F in Section D of Form GST191-WS and on line F on page 1 of Form GST191.

Use the amount(s) you calculated on Form GST191-WS to complete Form GST191.

How to complete Form GST191

You have to file Form GST191, *GST/HST New Housing Rebate Application for Owner-Built Houses* to claim the new housing rebate.

You can only apply for the new housing rebate once for each house using a single application form. You cannot file another rebate application for additional work, or extras done on your house.

Only one individual can apply for the rebate, even if there is more than one owner of a house. For example, if a husband and wife build a new house, only one name (either the husband's or the wife's) may appear as the claimant on the application form. The name of the other spouse should appear as the co-owner. The rebate amount will be paid to the claimant only.

You have to complete all sections of Form GST191, unless the fair market value of your house exceeds \$450,000 and you are only completing this Form to claim a provincial new housing rebate. In this case, complete all sections except for Section D.

Be sure that each individual who constructed or substantially renovated the house, or engaged another person to do so, meets all of the eligibility conditions for claiming the rebate. If you are paid a rebate amount to which you are not entitled, you are required to repay it to us.

Section A – Claimant information

You have to complete this section. Only one individual can claim the rebate, even if more than one individual owns the house.

If several individuals own the house, enter **one name** as the claimant on the first line, and then the name(s) of the other co-owner(s) on the second line. The rebate cheque will be issued in the name of the claimant only.

Example

Lisa and David built a new house. In the box "Claimant's last name," Lisa enters her last name. David's name appears on the second line as the co-owner. The rebate cheque will be issued in the name of Lisa.

Section B – House information

You have to complete this section.

Indicate whether you built or substantially renovated the house for use as your or your relation's primary place of residence. For more information, see "Primary place of residence" on page 7.

The **base date** for your filing deadline that you have to enter will depend on your situation. To determine your base date, see situation 1, 2, or 3, under "Filing deadlines" on page 13.

Section C – Type of construction and housing

Tick the boxes that apply to your type of construction and type of housing.

Section D – Rebate calculation

If the fair market value of the house, including the land, is \$450,000 or more, **do not** complete Section D since you are not eligible to claim a GST/HST new housing rebate for some of the GST, or federal part of the HST.

However, if the house is located in a province that offers a provincial new housing rebate for the **provincial part** of the HST you paid to build or substantially renovate your house, you may still be entitled to claim that rebate. If you are eligible, complete the appropriate provincial rebate schedule and attach it to Form GST191 and Form GST191-WS.

Line A

Enter on line A the amount from line A in Section D of Form GST191-WS. This is the total amount of the GST you paid at the rate of 5%.

Line B

Enter on line B the amount from line B in Section D of Form GST191-WS. This is the total amount of the GST you paid at the rate of 6%.

Line C

Enter on line C the amount from line C in Section D of Form GST191-WS. This is the total amount of the GST you paid at the rate of 7%.

Line D

Enter on line D the amount from line D in Section D of Form GST191-WS. This amount represents the total of the federal part of the HST you paid at the rate of 12%, 13%, 14% (paid in 2013 or later), or 15% (paid in 2010 or later.)

Line E

Enter on line E the amount from line E in Section D of Form GST191-WS. This is the federal part of the HST you paid at the rate of 14%, before 2008.

Line F

Enter on line F the amount from line F in Section D of Form GST191-WS. This is the federal part of the HST you paid at the rate of 15%, before 2007.

Line G

Add lines A, B, C, D, E, and F and enter the result on line G.

Line H

Multiply line G by 36% and enter the result on line H.

Go directly to line P if one of the following situations applies to you:

- **almost all** of the GST/HST you paid on your purchases was at the rate of 5%, 12%, or 13%;
- **almost all** of the GST/HST you paid on your purchases was at the rate of 6% or 14%; or
- **almost all** of the GST/HST you paid on your purchases was at the rate of 7% or 15%.

Almost all means 90% or more.

If one of the above situations does not apply to you, this means that you paid the GST and/or the HST at different rates. This would be the case if, for example, you paid 7% GST on the land and 5% GST on the construction materials. If this is your situation, complete the calculations on lines I through O.

Line I

Add lines B and E and enter the result on line I.

Line J

Divide line I by line G and enter the result on line J. This result is not a dollar amount. It is a fraction that should start with "0" followed by a decimal point if you paid the GST/HST at different rates. It would equal 1 if you paid the GST/HST at one rate. Enter only the first four digits following the decimal point.

Line K

Multiply the fraction you have on line J by \$1,260 and enter the result on line K.

Line L

Add lines C and F and enter the result on line L.

Line M

Divide line L by line G and enter the result on line M. This result is not a dollar amount. It is a fraction that should start with "0" followed by a decimal point if you paid the GST/HST at different rates. It would equal 1 if you paid the GST/HST at one rate. Enter only the first four digits following the decimal point.

Line N

Multiply the fraction you have on line M by \$2,520 and enter the result on line N.

Line O

Add lines K and N. Then add \$6,300 to that result. Enter the result on line O.

Line P

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 GST/HST you paid on your purchases was at the rate of 5%, 12%, 13%, 14% (where the federal part of the HST was 5%), or 15% (where the federal part of the HST was 5%), enter **\$6,300** on line P.

Situation 2: If 90% or more of the GST/HST you paid on your purchases was at the rate of 6% or 14% (where the federal part of the HST was 6%), enter **\$7,560** on line P.

Situation 3: If 90% or more of the GST/HST you paid on your purchases was at the rate of 7% or 15% (where the federal part of the HST was 7%), 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.

Line Q

Enter on line Q **the lesser of** the following amounts:

- the amount on line H; or
- the amount on line P.

How to complete the provincial rebate schedules

Form RC7191-ON, GST191 Ontario Rebate Schedule

Section A – House information

You have to complete this section.

Indicate whether you paid the HST on the purchase of the land by ticking the **yes** or **no** box.

Section B – Ontario rebate calculation

Line R

Enter the fair market value of the house at the time of its substantial completion. The fair market value has to include the value of the land, the building, and any other buildings such as a detached garage or shed, that are reasonably necessary for the use and enjoyment of the house as a place of residence. Do **not** include any provincial land transfer taxes.

Lines 1 through 7

Use lines 1 through 7 to calculate the total provincial part of the HST that you paid. You will need to use the amounts that you calculated on page 7 of Form GST191-WS to complete lines 1 through 5.

Line 1

Multiply the amount from Box 4 on page 7 of Form GST191-WS by 7. Divide the result by 12 and enter this amount on Line 1. If the amount in Box 4 on page 7 of Form GST191-WS is "0", enter "0" on Line 1.

Line 2

Multiply the amount from Box 5 on page 7 of Form GST191-WS by 8. Divide that result by 13 and enter this amount on Line 2. If the amount in Box 5 on page 7 of Form GST191-WS is "0", enter "0" on Line 2.

Line 3

Multiply the amount from Box 6 on page 7 of Form GST191-WS by 8. Divide that result by 14 and enter this amount on Line 3. If the amount in Box 6 on page 7 of Form GST191-WS is "0", enter "0" on Line 3.

Line 4

Multiply the amount from Box 7 on page 7 of Form GST191-WS by 9. Divide that result by 14 and enter this amount on Line 4. If the amount in Box 7 on page 7 of Form GST191-WS is "0", enter "0" on Line 4.

Line 5

Add the amounts from Line A and Line B and enter the total on Line 5.

- For line A, multiply the amount from Box 8 on page 7 of Form GST191-WS by 8. Divide that result by 15 and enter this amount on line A. If the amount in Box 8 on page 7 of Form GST191-WS is "0", enter "0" on line A.
- For line B, multiply the amount from Box 9 on page 7 of Form GST191-WS by 10. Divide that result by 15 and enter this amount on line B. If the amount in Box 9 on page 7 of Form GST191-WS is "0", enter "0" on line B.

Line R

Enter on line R the fair market value of the house (building, land, and other buildings such as a detached garage or shed, that are reasonably necessary for the use and enjoyment of the house as a place of residence) at the time the construction or substantial renovation was substantially completed. This amount should be the same as the amount you entered in section B of Form GST191-WS.

You may want to get a professional appraisal to support your rebate claim if the fair market value of your house is close to, or more than, \$350,000. Include the house and land but do not include provincial land transfer taxes in determining the fair market value. We may ask for information to support your appraisal.

Line S

If the amount on line R is \$350,000 or less, enter the amount from line Q.

If the amount on line R is \$450,000 or more, enter "0", since no GST/HST new housing rebate is available. You may still be eligible to claim a provincial new housing rebate if the house is located in a province that offers such a rebate. For more information, see "Provincial new housing rebates for owner-built houses" on page 10.

If the amount on line R is more than \$350,000, but less than \$450,000, do the calculation and enter the result on line S. Your rebate is reduced when the fair market value is between \$350,001 and \$449,999.

The amount calculated for line S is the amount of your GST/HST new housing rebate.

Line T

You may also be eligible to claim a provincial new housing rebate if the house is located in a province that offers such a rebate. If you are eligible, complete the calculation on the applicable provincial rebate schedule and enter the result on line T. Send the schedule to us along with your completed Form GST191. If you are not eligible for a provincial new housing rebate, enter "0" on line T. For more information on completing a provincial rebate schedule for an owner-built house, see below.

Line U

Add line S and T. This is the total amount you are claiming for the GST/HST new housing rebate and any provincial new housing rebate.

Section E – Certification

You have to sign your rebate application. If another person signs the application on your behalf, he or she must have a power of attorney to do so and you have to include a copy of the power of attorney with the application.

Section F – Direct deposit request

Complete this section to have your rebate deposited directly into your bank account.

Line 6

Enter the amount of tax that you self-assessed on Form GST489, *Return for Self-Assessment of the Provincial Part of the Harmonized Sales Tax (HST)*, for construction materials you brought into Ontario to use in constructing or substantially renovating your home.

Line 7

Add the amounts on lines 1 through 6 and enter the total on line 7. This is the total provincial part of the HST that you paid.

Line T

The amount you will enter on line T depends on whether you paid the HST on the purchase of the land.

If you paid the HST on the purchase of the land

Multiply the amount from line 6 by 75% and enter the result (to a maximum of \$24,000) on line T. This is the amount of your Ontario new housing rebate.

If you did not pay the HST on the purchase of the land

Multiply the amount from line 6 by 75% and enter the result (to a maximum of \$16,080) on line T. This is the amount of your Ontario new housing rebate.

If you **are** entitled to claim a GST/HST new housing rebate for the federal part of the HST, enter the amount from line T onto the corresponding line T on Form GST191.

If you **are not** entitled to claim a GST/HST new housing rebate for the federal part of the HST but you are entitled to claim an Ontario new housing rebate, you do not have to enter any amount from Form RC7191-ON on Form GST191. However, you still have to complete Sections A, B, C, and E of Form GST191.

Form RC7191-BC, GST191 British Columbia Rebate Schedule

Section A – House information

You have to complete this section.

Indicate whether you paid the HST on the purchase of the land by ticking the **yes** or **no** box.

Also indicate the date that the construction or substantial renovation became substantially (90%) completed.

Section B – British Columbia rebate calculation**Line R**

Enter the fair market value of the house at the time of its substantial completion. The fair market value has to include the value of the land, the building, and any other buildings such as a detached garage or shed, that are reasonably necessary for the use and enjoyment of the house as a place of residence. Do **not** include any provincial land transfer taxes.

Lines 1 through 7

Use lines 1 through 7 to calculate the total provincial part of the HST that you paid. You will need to use amounts that you calculated on page 7 of Form GST191-WS to complete lines 1 through 5.

Line 1

Multiply the amount from Box 4 on page 7 of Form GST191-WS by 7. Divide that result by 12 and enter this amount on Line 1. If the amount in Box 4 on page 7 of Form GST191-WS is "0", enter "0" on Line 1.

Line 2

Multiply the amount from Box 5 on page 7 of Form GST191-WS by 8. Divide that result by 13 and enter this amount on Line 2. If the amount in Box 5 on page 7 of Form GST191-WS is "0", enter "0" on Line 2.

Line 3

Multiply the amount from Box 6 on page 7 of Form GST191-WS by 8. Divide that result by 14 and enter this amount on Line 3. If the amount in Box 6 on page 7 of Form GST191-WS is "0", enter "0" on Line 3.

Line 4

Multiply the amount from Box 7 on page 7 of Form GST191-WS by 9. Divide that result by 14 and enter this amount on Line 4. If the amount in Box 7 on page 7 of Form GST191-WS is "0", enter "0" on Line 4.

Line 5

Add the amounts from Line A and Line B and enter the total on Line 5.

- For line A, multiply the amount from Box 8 on page 7 of Form GST191-WS by 8. Divide that result by 15 and enter this amount on line A. If the amount in Box 8 on page 7 of Form GST191-WS is "0", enter "0" on Line A.
- For line B, multiply the amount from Box 9 on page 7 of Form GST191-WS by 10. Divide that result by 15 and enter this amount on line B. If the amount in Box 9 on page 7 of Form GST191-WS is "0", enter "0" on line B.

Line 6

Enter the amount of tax that you self-assessed on Form GST489, *Return for Self-Assessment of the Provincial Part of the Harmonized Sales Tax (HST)*, for construction materials you brought into British Columbia to use in constructing or substantially renovating your home.

Line 7

Add the amounts on lines 1 through 6 and enter the total on line 7. This is the total provincial part of the HST that you paid.

Line T

The result you enter on Line T is the amount you are claiming as your British Columbia new housing rebate.

Multiply the amount from line 6 by 71.43% and enter the result on line T, up to the maximum, indicated below, that applies to your situation.

If the construction or substantial renovation was 90% or more completed **before** April 1, 2012, **or** you file your rebate application before that date and:

- you paid the HST on the purchase of the land, the maximum is \$26,250.
- you **did not** pay the HST on the purchase of the land, the maximum is \$17,588.

If the construction or substantial renovation became 90% or more completed only **after** March 31, 2012, you file your rebate application after that date, and:

- you paid the HST on the purchase of the land, the maximum is \$42,500.
- you **did not** pay the HST on the purchase of the land, the maximum is \$28,475.

The British Columbia new housing rebate is available **only** if the HST was payable by you **before** April 1, 2013. If you **are** entitled to claim a GST/HST new housing rebate for the federal part of the HST, enter the amount from Line T onto the corresponding Line T on Form GST191.

If you **are not** entitled to claim a GST/HST new housing rebate for the federal part of the HST but you are entitled to claim a British Columbia new housing rebate, you do not have to enter any amount from Form RC7191-BC on Form GST191. However, you still have to complete Sections A, B, C, and E of Form GST191.

New housing rebate for houses purchased from a builder

You may be eligible to claim the GST/HST new housing rebate if you:

- purchased a new or substantially renovated house (building and land) from a builder;
- purchased a new or substantially renovated mobile or floating home from a builder (this includes the manufacturer or vendor);
- purchased a share of the capital stock of a co-operative housing corporation (co-op); or
- purchased a new or substantially renovated house from a builder where you leased the land from that builder under the same agreement to buy the house and the lease is for 20 years or more or gives you the option to buy the land.

Note

Where a purchase and sale agreement for a new house is assigned to you, there may be **two** builders of the house – the original builder (Builder A) and the first purchaser (the assignor.) If that is the case, you would generally have to pay the GST/HST to Builder A for the purchase of the new house and to the first purchaser for the purchase of the interest in the new house. For more information, see Info Sheet GI-120, *Assignment of a Purchase and Sale Agreement for a New House or Condominium Unit*.

For more information on what type of housing qualifies for this rebate, see “What is a “house” for purposes of the new housing rebate?” on page 7.

The following information will help you determine if you are eligible to claim a GST/HST new housing rebate and complete the necessary forms.

Note

If two or more individuals purchase a house or a share of the capital stock of a co-op, each of the individuals must meet all of the eligibility conditions for a new housing rebate to be available. However, only one of the individuals may apply for the rebate (that is, only one may be the claimant.) The eligibility conditions for each of the rebate application types are discussed in the following sections.

Provincial new housing rebates for houses purchased from a builder

The following provincial rebates may be available in addition to the GST/HST new housing rebate.

Nova Scotia

If your new house is located in Nova Scotia, you may qualify for the Nova Scotia new housing rebate for some of the **provincial part** of the HST that you paid to buy the house.

You qualify for this rebate if you bought a new or substantially renovated house (including a new condominium unit, mobile home or floating home) from a builder or if you bought a share in a co-op and you meet the following conditions:

- the house is located in Nova Scotia and is for use as your, or your relation’s, primary place of residence;
- you are eligible to claim a GST/HST new housing rebate for the house or share, or you would be eligible if the purchase price or fair market value was less than the maximum threshold for claiming that rebate;
- you or your spouse or common-law partner must not have been an **owner-occupant** within the last five years (see “Owner-occupant for purposes of the Nova Scotia rebate” on page 33); and
- if a relation of yours will occupy the house as their primary place of residence, instead of you, that relation or their spouse or common-law partner must not have been an **owner-occupant** within the last five years.

Note

This information on the Nova Scotia new housing rebate only applies if you entered into a written agreement of purchase and sale for a house before April 7, 2010, or if either ownership or possession of the house is transferred under the agreement before July 1, 2010. If the agreement is entered into after April 6, 2010 and **both** ownership and possession of the house transfer on or after July 1, 2010, you have to claim your provincial new housing rebate with the Province of Nova Scotia. In this case, contact Service Nova Scotia and Municipal Relations for information on claiming your rebate.

Ontario and British Columbia

If your house is located in Ontario or British Columbia, you may be eligible to claim a provincial new housing rebate for some of the **provincial part** of the HST that you paid to buy the house.

You qualify for this rebate if you bought a new or substantially renovated house (including a new condominium unit, mobile home or floating home) from a builder or you bought a share of capital stock of a co-op, and you meet the following conditions:

- the house is located in Ontario or British Columbia and is for use as your, or your relation's, primary place of residence; and
- you are eligible to claim a GST/HST new housing rebate for the house or share, or you would be eligible if the purchase price or fair market value was less than the maximum threshold for claiming that rebate. This means that a provincial new housing rebate may be available even if a GST/HST new housing rebate for some of the federal part of the HST is not available.

The **maximum** Ontario new housing rebate amount that is available is \$24,000.

The British Columbia rebate is available **only** if the HST was payable by you **before** April 1, 2013.

Before April 1, 2012, the maximum British Columbia new housing rebate amount that is available is \$26,250. After March 31, 2012, the maximum British Columbia new housing rebate that is available is \$42,500.

Forms you have to complete for a house purchased from a builder

Form RC7190-WS, *GST190 Calculation Worksheet*. Use this form to calculate the amount of your GST/HST new housing rebate for some of the GST, or federal part of the HST, you paid. You will report the amount of your rebate on Form GST190. You do not need to file Form RC7190-WS with us; keep it with your records as your rebate claim is subject to audit. If you are only claiming a provincial new housing rebate, you do not need to complete Form RC7190-WS.

Form GST190, *GST/HST New Housing Rebate Application for Houses Purchased from a Builder*. You have to complete this form to claim your new housing rebate. You must complete this form even if you are only claiming a provincial new housing rebate. If you are claiming a GST/HST new housing rebate for some of the GST or federal part of the HST, you will also need to complete Form RC7190-WS to calculate the amount of your rebate.

If your house is located in Nova Scotia, Ontario or British Columbia, in addition to completing Form GST190 and Form RC7190-WS (if applicable), use the following forms to calculate your **provincial** new housing rebate:

- **Form RC7190-NS**, *GST190 Nova Scotia Rebate Schedule*, if your house is located in Nova Scotia;
- **Form RC7190-ON**, *GST190 Ontario Rebate Schedule*, if your house is located in Ontario; or
- **Form RC7190-BC**, *GST190 British Columbia Rebate Schedule*, if your house is located in British Columbia.

If the builder pays or credits the amount of the GST/HST new housing rebate to you

When you buy a house from a builder, the builder may pay the total amount of your new housing rebate, including any provincial new housing rebate that you are entitled to claim, directly to you or credit the amount against the total amount payable for the house so that you do not have to apply to us directly and wait to receive your rebate.

Note

Only the builder who sells you the house is authorized to pay or credit a GST/HST new housing rebate or provincial new housing rebate to you. If you previously paid tax to a person (assignor) who assigned the agreement of purchase and sale to you (because they, too, were a builder for GST/HST purposes), the assignor cannot pay or credit an amount to you.

If you and the builder agree that the builder will pay or credit you with the amount of the rebate, and the builder does so, you have to fully complete and sign Form GST190, including any applicable provincial rebate schedule and worksheet. The builder has to send us your rebate application, including any provincial rebate schedule. You do not send us any of these forms. **You may not file any other new housing rebate application directly with us for this house (for example, for tax paid to the assignor on the purchase of the interest in the house.)** If you have paid tax to both a builder and an assignor, you may want to file a rebate using application Type 2. See "Application Type 1A or 2: You bought the house and land from the same builder" on page 23.

If the builder pays or credits you **no more than \$26,250** of the **British Columbia new housing rebate**, but you are entitled to a higher amount due to the HST becoming payable **after** March 31, 2012, and **before** April 1, 2013, send us a copy of this completed rebate schedule, a copy of the completed Form GST190, and a copy of your statement of adjustments, with a request for the additional amount to which you are entitled. We will process your request and send the rebate to you.

Send these documents to:

Summerside Tax Centre
275 Pope Road
Summerside PE C1N 6A2

Notes for builders

Builders filing a Type 1A or Type 1B rebate application can file their rebate application electronically. Builders that must file their GST/HST returns electronically can submit their Type 1A or Type 1B rebate application electronically together with their GST/HST return for the reporting period in which the amount of the rebate was paid or credited to the buyer.

To file the application electronically, you can use:

- GST/HST NETFILE at www.cra.gc.ca/gsthst-netfile; or
- "File a return" or "File a rebate" online services at www.cra.gc.ca/mybusinessaccount.

Representatives can access these online services at www.cra.gc.ca/representatives.

All other builders that must file their GST/HST returns electronically must send us the rebate application by mail immediately after they file their GST/HST return for the reporting period in which the amount of the rebate was paid or credited to the buyer. Builders with taxable revenues of more than \$1,500,000 must use GST/HST NETFILE or GST/HST TELEFILE to file their returns for these reporting periods where they have paid or credited the amount of the rebate to the buyer. Builders may also be required to electronically file their GST/HST returns for other reasons. For more information, see Guide RC4022, *General Information for GST/HST Registrants*, Info Sheet GI-099, *Builders and Electronic Filing Requirements*, or Info Sheet GI-118, *Builders and GST/HST Netfile*.

Builders should not confuse this filing deadline for the rebate application with the deadline for claiming input tax credits or the two-year deadline for buyers to claim the rebate.

A builder who pays or credits you with the amount of the rebate has to make sure that you meet all of the eligibility conditions for the rebate, listed in the following sections, before they pay or credit you with the amount. For example, the house must be intended to be, on purchase, the primary place of residence for you or your relation. In addition, the total price you paid for the house before tax must be less than \$450,000. The “total price” includes, if applicable, the price you paid to an assignor to have the purchase and sale agreement assigned to you if the assignment was subject to the GST/HST. This is the case whether or not the assignor is registered for the GST/HST.

If the builder does not pay or credit the amount of the new housing rebate to you

If the builder does not pay or credit your rebate, use the information below to identify the correct tax centre to mail your completed rebate application form, including any applicable provincial rebate schedule and other required documents.

If the property is located in Sudbury/Nickel Belt, Toronto Centre, Toronto East, Toronto West, Toronto North, or Barrie, send your applicable rebate forms to:

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

If the property is located anywhere else in Canada, send your applicable rebate forms to:

Summerside Tax Centre
275 Pope Road
Summerside PE C1N 6A2

All claims are subject to verification. The documents you have to send us with your rebate application depend on the rebate application type and are included in the information below for each rebate type.

The filing deadlines are also explained within the sections for each rebate type.

Documents you have to keep

Keep a copy of the completed rebate application form, including any applicable provincial rebate schedule and the calculation worksheet. You also have to keep the original documents used to complete the forms (such as a copy of the purchase and sale agreement) for six years and, upon request, make them available to us in case we ask to see them.

Which rebate application type do I use?

There are five rebate application types in Section C of Form GST190. Each type has its own eligibility requirements and filing deadline. The eligibility requirements and filing deadlines are the same if you are claiming a provincial new housing rebate, except for the maximum purchase price or fair market value.

Note

If you bought a modular home, a mobile home, or a floating home, see page 31 for more information on which application type to use. You cannot use Form GST190, *GST/HST New Housing Rebate Application for Houses Purchased from a Builder* to claim a rebate for a modular home that is not considered to be a mobile home.

You will complete your rebate application using one of the following application types, as follows:

- Use Application Type 1A if you buy both the house and the related land from the same builder under the same written agreement, and the builder pays the amount of the rebate directly to you or credits the amount against the total amount payable for the house. In this case, the builder has to send us the completed rebate application. You may not file a rebate application directly with us for this house.
- Use Application Type 1B if you buy the house and lease the related land from the same builder under the same written agreement, and the builder pays the amount of the rebate directly to you or credits the amount against the total amount payable for the house. In this case, the builder has to send us the completed rebate application. You may not file a rebate application directly with us for this house.
- Use Application Type 2 if you buy the house and the related land from the same builder under the same written agreement and the builder does **not** pay the amount of the rebate directly to you and does **not** credit the amount against the total amount payable for the house. In this case, you have to file the rebate application directly with us.
- Use Application Type 3 if you buy a share of the capital stock of a co-op. In this case, you have to file the rebate application directly with us.

- Use Application Type 5 if you buy the house and lease the related land from the same builder under the same written agreement, and the builder does **not** pay the amount of the rebate directly to you and does **not** credit the amount against the total amount payable for the house. In this case, you have to file the rebate application directly with us.

Application Type 1A or 2: You bought the house and land from the same builder

As an individual, you are eligible to claim the GST/HST new housing rebate if you meet **all** of the following conditions:

- you bought a new or substantially renovated house (this includes a condominium unit, a renovated house that has also had a major addition or a non-residential property that was converted into a house) from a builder, and you paid all of the GST/HST due on your purchase;
- the builder sells you the house and the related land on which the house is located under the same written agreement. If it is a mobile home or a floating home, you may be able to use Application Type 1A or 2 even if the vendor does not sell you the land. See “Modular home, mobile home, and floating home” on page 31 to see if you can use Type 1A or 2 and then make sure that you meet all of the eligibility conditions listed here;
- when you sign the purchase and sale agreement, the house is intended to be the primary place of residence for you or your relation;
- the purchase price for the house (including the land, where applicable), plus the purchase price for a **taxable** assignment to you of the original purchase and sale agreement (if applicable), before tax, is less than \$450,000 (see the “Note” below);
- ownership of the house is transferred to you after the construction or substantial renovation is substantially completed;
- no one occupied the house before possession of the house is given to you and after the construction or substantial renovation is substantially completed; and
- one of the following applies to you:
 - you, or a relation of yours, are the first occupant of the house; or
 - you made an exempt sale of the house before it is occupied by anyone. (For more information, see “Did you sell the house before anyone occupied it?” on page 10.)

Note

If the total purchase price (including the amount paid for a **taxable** assignment of a purchase and sale agreement, if applicable) is \$450,000 or more, you are not eligible to claim a GST/HST new housing rebate for some of the GST or federal part of the HST. However, if your house is located in Nova Scotia, Ontario, or British Columbia, you may still be eligible to claim a provincial new housing rebate for some of the provincial part of the HST you paid to buy the house.

If you are filing an application Type 1A, your claim is based on the GST/HST paid on the house, land, and related services bought from the builder under one written agreement. If you also paid tax to a previous purchaser to buy their interest in the house (by way of an assignment of the purchase and sale agreement), you may want to file the rebate using application Type 2 in order to claim both the tax paid to the builder and to the person who assigned you the agreement.

Use Application Type 1A if you and the builder agree that the builder will pay or credit you with the amount of the rebate and the builder does so. In this case, do not file a rebate application directly with us for this house.

Use Application Type 2 if the builder does not pay or credit you with the amount of the rebate. In this case, you file your rebate application directly with us.

If you hired a contractor to build a house on land you own or lease, see “Owner-built houses” on page 7. The contractor cannot pay or credit you with the amount of the rebate if it is an owner-built house.

If you bought a mobile home or a floating home from a builder and other items that you did not buy from the builder (for example, land or improvements to the mobile home or floating home), see “Modular home, mobile home, and floating home” on page 31 for more information on which application type to use.

Filing deadline for Application Type 1A or 2

If the builder does not pay or credit you with the amount of the rebate, you have to file your rebate claim directly with us. In this case you have up to two years from the date ownership was transferred to you to claim your rebate.

Generally, if the builder pays or credits you with the amount of the rebate, you will either sign the application form in the presence of the builder or you can sign the application form in the presence of your lawyer who will send the signed application form to the builder. This is usually done around the time of the closing date for your purchase.

If this does not happen, you have up to two years after the day ownership of the house is transferred to you to get the application form to the builder and have the builder pay or credit you with the amount of the rebate. In any case, if the builder paid or credited the amount of the rebate to you, the builder has to send the rebate application form to us.

For GST/HST purposes, ownership generally means the legal ownership (that is, titled ownership) to the property that is transferred to you on the closing of the sale.

Documents you have to send us

If the builder pays or credits you with the amount of the rebate, you do not have to send us any documents. The builder will send us the rebate application.

If the builder does not pay or credit you with the amount of the rebate, you have to send us the following documents:

- Form GST190, *GST/HST New Housing Rebate Application for Houses Purchased from a Builder*;
- if you are entitled to claim a provincial new housing rebate, the provincial rebate schedule for your province; and
- a copy of your statement of adjustments (including, if applicable, the documents for the assignment of the purchase and sale agreement.)

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

Application Type 1B or 5: You bought the house and lease the land from the same builder

As an individual, you are eligible to claim the GST/HST new housing rebate if you meet **all** of the following conditions:

- you bought a new or substantially renovated house (this includes a condominium unit, a renovated house that has also had a major addition, a non-residential property that was converted into a house, or a mobile home on land that is not a site in a residential trailer park) from a builder and you lease the related land from that builder under the same written agreement to buy the house;
- the lease for the land with the builder gives you the option to buy the land, or is at least 20 years long;
- when you sign the agreement to purchase the house and lease the land, the house is intended to be the primary place of residence for you or a relation;
- the builder was required to pay the GST/HST on the fair market value of the house (building and the land);
- the fair market value of the house (building and land) was less than the applicable maximum when possession was transferred to you (see “Maximum fair market value” later on this page to find out the maximum that applies to you);
- possession of the house is given to you after the construction or substantial renovation is substantially completed;
- no one occupied the house before possession of the house is given to you and after the construction or substantial renovation is substantially completed; and

- one of the following applies to you:

- you, or a relation of yours, are the first occupant of the house; or
- you made an exempt sale of the house and transfer possession to the buyer before it is occupied by anyone.

Note

If the fair market value of the house including the land exceeds the applicable maximum, you are not entitled to claim a GST/HST new housing rebate. However, if your house is located in Nova Scotia, Ontario, or British Columbia, you may still be eligible to claim a provincial new housing rebate.

Use Application Type 1B, if you and the builder agree that the builder will pay or credit you with the amount of the rebate and the builder does so. In this case, do not file a rebate application directly with us for this house.

Use Application Type 5 if the builder does not pay or credit you with the amount of the rebate. In this case, you file your rebate application with us.

Maximum fair market value

You are not entitled to claim a GST/HST new housing rebate for some of the GST or federal part of the HST if the fair market value of your house (building and land) exceeds the applicable maximum. The maximum fair market value is:

- \$472,500 if the builder had to account for the GST at 5% on the self-supply of the house or, where the house is located in Nova Scotia, New Brunswick, or Newfoundland and Labrador, the builder had to account for the HST at 13% on the self-supply of the house and:
 - possession of the house was first transferred to you before July 1, 2010; or
 - the written agreement of purchase and sale was entered into before April 7, 2010;
- \$504,000 if the house is located in British Columbia and the builder had to account for the HST at 12%;
- \$508,500 if the house is located in:
 - New Brunswick or Newfoundland and Labrador, possession of the house was transferred to you after June 30, 2010, and the written agreement of purchase and sale was entered into after April 6, 2010; or
 - Ontario and the builder had to account for the HST at 13%;
- \$513,000 if the house is located in Prince Edward Island and the builder had to account for the HST at 14%;
- \$517,500 if the house is located in Nova Scotia, possession of the house was transferred to you after June 30, 2010, and the agreement of purchase and sale was entered into after April 6, 2010;
- \$477,000 if the builder had to account for the GST at 6% or HST at 14% on the self-supply of the house; or

- \$481,500 if the builder had to account for the GST at 7% or HST at 15% on the self-supply of the house under a written agreement entered into before May 3, 2006.

Note

To find out the rate at which the builder had to account for tax on the self-supply, see Section D of Form GST190 or contact your builder.

Filing deadline for Application Type 1B or 5

If the builder does not pay or credit you with the amount of your rebate, you have to file your rebate claim directly with us. In this case, you have up to two years from the date possession was transferred to you to claim your rebate.

Generally, if the builder pays or credits you with the amount of the rebate, you will either sign the application form in the presence of the builder or you may sign the application form in the presence of your lawyer who will send the signed application form to the builder. This is usually done around the time of the closing date for your purchase.

If this does not happen, you have up to two years after the day possession of the house is transferred to you to get the application form to the builder and have the builder pay or credit you the rebate. In any case, if the builder pays or credits the amount of the rebate to you, the builder has to send the rebate application form to us.

For GST/HST purposes, the date of possession generally means the day you can hold, control, or occupy the property—that is, the day you start to pay property taxes, have the right to alter the land, take control of entry or access, or pay insurance coverage.

Documents you have to send us

If the builder pays or credits you with the amount of the rebate, you do not have to send us any documents. The builder will send us the application.

If the builder does not pay or credit you with the amount of the rebate, you have to send us the following documents:

- Form GST190, *GST/HST New Housing Rebate Application for Houses Purchased from a Builder*;
- if you are entitled to claim a provincial new housing rebate, the provincial rebate schedule for your province; and
- a copy of your statement of adjustments.

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

Application Type 3: Co-operative housing

As an individual, if you buy a share of the capital stock of a co-operative housing corporation (co-op), you are eligible to claim the GST/HST new housing rebate if you meet all of the following conditions:

- the building in which the unit is located is newly built or substantially renovated;

- the co-op has paid the GST/HST on its purchase of the complex or on the fair market value of the whole complex (including the land);
- when you sign the purchase and sale agreement for the share, you plan to use a unit of the co-op as your primary place of residence or that of your relation;
- the co-op transfers ownership of the share to you;
- total purchase price for the share of the capital stock in the co-op was less than the applicable maximum (see “Maximum purchase price” below to find out the maximum that applies to you);
- no one occupied the unit before possession of the unit is given to you and after the construction or substantial renovation is substantially completed; and
- one of the following applies to you:
 - you, or a relation of yours, are the first occupant of the unit; or
 - you sell the share and ownership is transferred to the buyer before anyone occupies the unit.

Note

If you pay more than the maximum for the share, you are not eligible to claim a GST/HST new housing rebate. However, if the building is located in Nova Scotia, Ontario, or British Columbia, you may still be eligible to claim a provincial new housing rebate.

Use Application Type 3 to file your rebate application with us. The co-op cannot pay or credit you with the amount of the rebate.

Maximum purchase price

You are not entitled to claim a GST/HST new housing rebate if the total purchase price for the share of the capital stock in the co-op exceeds the applicable maximum. The maximum purchase price is:

- \$472,500 if the co-op had to pay GST at 5% or, where the unit is located in Nova Scotia, New Brunswick, or Newfoundland and Labrador, the written agreement for the sale of the share was entered into before April 7, 2010, and the co-op had to pay HST at 13%;
- \$504,000 if the unit is located in British Columbia and the co-op had to pay the HST at 12%;
- \$508,500 if the unit is located in:
 - New Brunswick or Newfoundland and Labrador and the written agreement for the sale of the share was entered into after that day; or
 - Ontario, the co-op had to pay the HST at 13%;
- \$513,000 if the unit is located in Prince Edward Island and the co-op had to pay HST at 14%;
- \$517,500 if the unit is located in Nova Scotia, the co-op had to pay HST at 15%, and the written agreement for the sale of the share was entered into after April 6, 2010;
- \$477,000 if the co-op had to pay the GST at 6% or HST at 14% before 2008; or

- \$481,500 if the co-op had to pay the GST at 7% or HST at 15% before 2007.

Note

To find out the rate at which the co-op had to pay the tax, contact the co-op.

Filing deadline for Application Type 3

You have up to two years from the date ownership of the share was transferred to you to claim your rebate.

Documents you have to send us

You have to send us the following documents:

- Form GST190, *GST/HST New Housing Rebate Application for Houses Purchased from a Builder*;
- if you are entitled to claim a provincial new housing rebate, the provincial rebate schedule for your province; and
- a copy of your statement of adjustments.

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

How to complete Form GST190

To claim the GST/HST new housing rebate, you have to file Form GST190, *GST/HST New Housing Rebate Application for Houses Purchased from a Builder*.

Note

If your house is located in Ontario, British Columbia, or Nova Scotia and you are eligible to claim a provincial new housing rebate, you also have to complete the provincial rebate schedule for that province.

GST/HST registered builders claiming a type 1A or 1B rebate can choose to file their application electronically using GST/HST NETFILE at www.cra.gc.ca/gsthst-netfile; or the “File a return” or “File a rebate” online services at www.cra.gc.ca/mybusinessaccount. Representatives can access these online services at www.cra.gc.ca/representatives.

You can only apply for the GST/HST new housing rebate once for each house using one application form. You cannot make another rebate application for additional work or extras done on your house.

Only one individual can apply for the rebate, even if there is more than one owner of a house. For example, if a couple buys a new house, only the name of one spouse can appear as the claimant on the application form. The name of the other spouse should appear as the co-owner. The rebate amount will be paid to the claimant only.

Be sure that you meet the conditions for your application type. If you are paid a rebate amount that you are not entitled to, you are required to repay it to us.

When you buy your new or substantially renovated house from a builder, the builder must complete Section D of the form. If your builder pays or credits you with the amount of the rebate, he or she has to ensure that you are entitled to the rebate before the amount of the rebate is paid or credited. Both you and the builder are liable to repay any overpaid amount.

Section A – Claimant information

You have to complete this section. Only one individual can claim the rebate, even if more than one individual owns the house.

If several individuals own the house, enter **one name** as the claimant on the first line, and then the name(s) of the other co-owner(s) on the second line. If the builder does not pay or credit you with the amount of the rebate, the cheque will be issued in the name of the claimant only as it appears in Section A.

Example

Lisa and David bought a new house from a builder. In the box “Claimant’s last name,” Lisa enters her last name. David’s name appears on the second line as the co-owner. The rebate cheque will be issued in the name of Lisa.

Section B – House information

You have to complete this section. Indicate whether you purchased the house for use as your or your relation’s primary place of residence. For more information, see “Primary place of residence” on page 7.

Section C – Housing and application type

Tick the box that applies to your type of housing. Choose the application type that applies and tick the appropriate box.

Section D – Builder or co-op information

The builder has to complete and sign this section if your application type is 1A, 1B, 2, or 5.

The co-op has to complete and sign this section if your application type is 3.

Section E – Claimant’s certification

Every claimant has to complete this section. You have to sign your rebate application even if the builder pays or credits the amount of the rebate directly to you. If you have agreed that the builder or some other person will sign the application for you, he or she must have a power of attorney to do so. You have to include a copy of the power of attorney with the application.

Section F – Rebate calculation

To complete this section, you must first complete Form RC7190-WS, *GST190 Calculation Worksheet* (see the next page.)

Then, complete only **one** of Parts I, II, or III of section F to calculate your rebate using the following instructions for Part I, II, or III, whichever applies to you based on your application type (from Section C.)

Note

If your house is located in Nova Scotia, Ontario, or British Columbia, you may be eligible to claim a rebate for some of the **provincial part** of the HST you paid. If so, complete the appropriate provincial rebate schedule for the application before completing Section F.

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

If your Application Type is 1A or 2, use Part I to calculate your rebate.

Line A

Enter the amount from line 1 of Form RC7190-WS (the amount equals the total GST paid, or the federal part of the HST paid, on the purchase of the house.)

Line B

Enter the amount from line 2 of Form RC7190-WS.

Line C

Enter the amount from line 4 of Form RC7190-WS.

Line D

If your house is located in Nova Scotia, Ontario, or British Columbia and you are eligible to claim a provincial new housing rebate amount, complete the calculation on the applicable provincial rebate schedule. Enter the amount from line C of that schedule on line D.

Line E

Add line C to line D and enter the result on line E. This is the amount of your total new housing rebate, including any provincial new housing rebate.

Part II: Rebate calculation for Application Type 1B or 5

If your Application Type is 1B or 5, use Part II to calculate your rebate.

Line F

Enter the amount from line 5 of Form RC7190-WS.

Line G

Enter the amount from line 6 of Form RC7190-WS.

Line H

Enter the amount from line 8 of Form RC7190-WS.

Line I

If your house is located in Nova Scotia, Ontario, or British Columbia and you are eligible to claim a provincial new housing rebate amount, complete the calculation on the applicable provincial rebate schedule. Enter the amount from line F of that schedule on line I.

Line J

Add line H to line I, and enter the result on line J. This is the amount of your total new housing rebate, including any provincial new housing rebate.

Part III: Rebate calculation for Application Type 3

If your Application Type is 3, use Part III to calculate your rebate when you buy a share of the capital stock of a co-op.

Line K

Enter the amount from line 9 of Form RC7190-WS.

Line L

Enter the amount from line 11 of Form RC7190-WS.

Line M

If your house is located in Ontario or British Columbia and you are eligible to claim a provincial new housing rebate amount, complete the calculation on the applicable provincial rebate schedule. Enter the amount from line H of that schedule on line M.

Line N

Add line L to line M and enter the result on line N. This is the amount of your total new housing rebate, including any provincial new housing rebate.

Section G – Direct deposit request

If you are filing a type 2, 3 or 5 rebate application complete this section to have your rebate deposited directly into your bank account.

How to complete Form RC7190-WS

Use Form RC7190-WS, *GST190 Calculation Worksheet*, to calculate your GST/HST new housing rebate. When completed, enter the amounts from this worksheet onto Form GST190, *GST/HST New Housing Rebate Application for Houses Purchased from a Builder*. Do not send us this worksheet when you file Form GST190. Keep it in case we ask to see it.

Complete **only one** of Parts I, II, or III, whichever applies to you based on your application type (from Section C on Form GST190.)

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

If your application type in section C of Form GST190 is 1A or 2, complete Part I. Do not complete Part II or Part III.

Line 1

For application type 1A:

If you paid the GST on the purchase of the house, enter the amount of the GST paid.

If you paid the HST, complete the calculation that applies to you, based on which rate of HST applied to your purchase of the house, and enter the result on line 1.

For application type 2:

If you paid the GST on the purchase of the house (and, if applicable, on an interest in the house by way of an assignment to you of the purchase and sale agreement), enter the amount of the GST paid.

If you paid the HST (and, if applicable, on an interest in the house by way of an assignment to you of the purchase and sale agreement), complete the calculation that applies to you, based on which rate of HST applied to your purchase of the house, and enter the result on line 1.

Line 2

For application type 1A:

Enter the **purchase price** that the builder charged for the house. Do **not** include the GST/HST.

For application type 2

Enter the **purchase price** that the builder charged for the house (plus, if applicable, the **purchase price** for a **taxable** assignment to you of the purchase and sale agreement.) Do **not** include the GST/HST.

Line 3

Multiply the amount from line 1 by 36% and enter the result (up to the applicable maximum identified below) on line 3.

The maximum allowable GST/HST new housing rebate is:

- \$6,300, if you paid 5% GST, or the HST at 12%, 13%, 14% (where the federal part of the HST was 5%) or 15% (where the federal part of the HST was 5%);
- \$7,560, if you paid 6% GST, or 14% HST (where the federal part of the HST was 6%); or
- \$8,750, if you paid 7% GST, or 15% HST (where the federal part of the HST was 7%).

Line 4

Complete the calculation and enter the result on line 4. Then also enter this amount on line C of Form GST190.

Part II – Rebate calculation for Application Type 1B or 5

If your application type in section C of Form GST190 is 1B or 5, complete Part II. Do not complete Part I or Part III.

Line 5

Enter the **purchase price** that the builder charged for the house. Do **not** include the GST/HST, or any amount for the lease of the land or the option to purchase the land.

Line 6

Enter the fair market value of the house at the time you were given possession. Even though you are leasing the land, the fair market value has to include the value of the land, the building, and any other buildings such as a detached garage or shed, that are reasonably necessary for the use and enjoyment of the house as a place of residence. Do **not** include any provincial land transfer taxes or any GST/HST that would be payable on the fair market value.

Line 7

Complete the calculation using the rebate rate that applies to you, depending on the specific circumstances indicated for each rebate rate. Enter the result on line 7.

Line 8

Complete **one** of the seven calculations, whichever applies to you, and enter the result on line 8.

Then, also enter this amount on line H of Form GST190.

Part III – Rebate calculation for Application Type 3

If your application type in section C of Form GST190 is 3, complete Part III. Do not complete Part I or Part II.

Line 9

Enter the total purchase price for the share of the capital stock in the co-op.

Line 10

Complete the calculation using the rebate rate that applies to you, depending on the specific circumstances indicated for each rebate rate. Enter the result on line 10.

Line 11

Complete **one** of the seven calculations, whichever applies to you. Enter the result on line 11. Then, also enter this amount on line L of Form GST190.

How to complete the provincial rebate schedules

Form RC7190-ON, GST190 Ontario Rebate Schedule

Section A – House information

You have to complete this section.

Section B – Ontario rebate calculation

Complete only **one** of Parts I, II, or III, whichever applies depending on your application type from Section C of Form GST190.

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

If you are eligible, complete Part I.

Line A

For application type 1A:

Complete the calculation by multiplying the total HST paid on the purchase of the house by 8, and dividing the result by 13. This is the total **provincial part** of the HST paid. Enter this amount on line A.

For application type 2:

Complete the calculation by multiplying the total HST paid on the purchase of the house (and, if applicable, on an interest in the house by way of a taxable assignment to you of the purchase and sale agreement) by 8, and dividing the result by 13. This is the total **provincial part** of the HST paid. Enter this amount on line A.

Line B

For application type 1A:

Enter the **purchase price** of the house paid to the builder. Do **not** include the HST.

For application type 2:

Enter the **purchase price** of the house paid to the builder (plus, if applicable, the purchase price for a **taxable** assignment to you of the purchase and sale agreement.) Do **not** include the HST paid on the purchase price.

Line C

Multiply the amount from line A by 75% and enter the result (to a maximum of \$24,000) on line C. This is the amount of your Ontario new housing rebate.

Also enter this amount on line D of Form GST190 if you are also eligible to claim a GST/HST new housing rebate for the federal part of the HST.

Part II – Rebate Calculation for Application Type 1B or 5

If you are eligible, complete Part II.

Line D

Enter the total amount paid to the builder for the house. Do **not** include any amount for the lease of the land or the option to purchase the land.

Line E

Enter the fair market value of the house at the time you were given possession. This is the amount from line G on Form GST190. Even though you are leasing the land, the fair market value has to include the value of the land, the building, and any other buildings such as a detached garage or shed, that are reasonably necessary for the use and enjoyment of the house as a place of residence. Do **not** include any provincial land transfer taxes.

Line F

Multiply the amount from line D by 5.31% and enter the result (to a maximum of \$24,000) on line F. This is the amount of your Ontario new housing rebate.

Also enter this amount on line I of Form GST190 if you are eligible to claim a GST/HST new housing rebate for the federal part of the HST.

Part III – Rebate Calculation for Application Type 3

If you are eligible, complete Part III.

Line G

Enter the total amount you paid for the share of the capital stock in the co-op.

Line H

Multiply the amount from line G by 5.31% and enter the result (to a maximum of \$24,000) on line H. This is the amount of your Ontario new housing rebate.

Also enter this amount on line M of Form GST190 if you are eligible to claim a GST/HST new housing rebate for the federal part of the HST.

Form RC7190-BC, GST190 British Columbia Rebate Schedule

Section A – House information

You have to complete this section.

Section B – British Columbia rebate calculation

Complete only **one** of Parts I, II, or III, whichever applies depending on your application type from Section C of Form GST190.

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

If you are eligible, complete Part I.

Line A

For application type 1A:

Complete the calculation by multiplying the total HST paid on the purchase of the house by 7, and dividing the result by 12. This is the total **provincial part** of the HST paid. Enter this amount on line A.

For application type 2:

Complete the calculation by multiplying the total HST paid on the purchase of the house (and, if applicable, on an interest in the house by way of a taxable assignment to you of the purchase and sale agreement) by 7, and dividing the result by 12. This is the total **provincial part** of the HST paid. Enter this amount on line A.

Line B

For application type 1A:

Enter the **purchase price** of the house paid to the builder. Do **not** include the HST.

For application type 2:

Enter the **purchase price** of the house paid to the builder (plus, if applicable, the purchase price for a **taxable** assignment to you of the purchase and sale agreement.) Do **not** include the HST.

Line C

The amount on Line C is the amount you are claiming as your British Columbia new housing rebate.

Multiply the amount from line A by 71.43% and enter the result up to the **appropriate maximum amount** on line C.

If the HST became payable on the purchase of the housing **before** April 1, 2012, the maximum amount is \$26,250.

If the HST became payable on the purchase of the housing **after** March 31, 2012, and **before** April 1, 2013, the maximum amount is \$42,500.

Also enter this amount on line D of Form GST190 if you are eligible to claim a GST/HST new housing rebate for the federal part of the HST.

Part II – Rebate Calculation for Application Type 1B or 5

If you are eligible, complete Part II.

Line D

Enter the total purchase price paid to the builder for the house. Do **not** include any amount for the lease of the land or the option to purchase the land.

Line E

Enter the fair market value of the house at the time you are given possession. This is the amount from line G on Form GST190. Even though you are leasing the land, the fair market value has to include the value of the land, the building, and any other buildings such as a detached garage or shed, that are reasonably necessary for the use and enjoyment of the house as a place of residence. Do **not** include any provincial land transfer taxes.

Line F

The amount on line F is the amount you are claiming as your British Columbia new housing rebate.

If the builder had to account for the HST on the self-supply of the house and land:

- **Before** April 1, 2012, multiply line D by 4.47% and enter the result on line F, up to a **maximum of \$26,250**.
- **After** March 31, 2012, and **before** April 1, 2013, multiply line D by 4.47% and enter the result on line F, up to a **maximum of \$42,500**.

When does the builder have to account for the tax?

The builder has to account for the tax on the self-supply of the house and land (that is, tax becomes payable by the builder) on the **later** of:

- the day the construction or substantial renovation of the house is substantially (90% or more) complete; and
- the day possession of the house is given to you.

Also enter this amount on line I of Form GST190 if you are eligible to claim a GST/HST new housing rebate for the federal part of the HST.

Part III – Rebate Calculation for Application Type 3

If you are eligible, complete Part III.

Line G

Enter the total amount you paid for the share of the capital stock in the co-op.

Line H

The amount on line H is the amount you are claiming as your British Columbia new housing rebate.

If the HST became payable by the co-op on the co-op's purchase or self-supply of the unit:

- **Before** April 1, 2012, multiply line G by 4.47% and enter the result on line H, up to a **maximum of \$26,250**.
- **After** March 31, 2012, and **before** April 1, 2013, multiply line G by 4.47% and enter the result on line H, up to a **maximum of \$42,500**.

When does tax become payable by the co-op?

If the co-op **purchased** a new or substantially renovated housing complex from another person, tax becomes payable by the co-op on the **earlier** of the day possession or ownership of the complex is transferred to the co-op.

If the co-op **built** the housing complex, tax becomes payable by the co-op on the self-supply of the complex on the **later** of:

- the day construction or substantial renovation of the complex is substantially (90% or more) complete; and
- the day possession or use of a unit is given to an individual who is the first to occupy a unit in the complex as a place of residence.

Also enter this amount on line M of Form GST190 if you are eligible to claim a GST/HST new housing rebate for the federal part of the HST.

Form RC7190-NS, GST190 Nova Scotia Rebate Schedule

Do not use Form RC7190-NS if you entered into a written agreement of purchase and sale for the house (or the agreement for purchase of the building part of the house on leased land) or the share in a co-op after April 6, 2010, unless ownership of the house or share, or possession of the house is transferred to you under the agreement before July 1, 2010. If the agreement is entered into after April 6, 2010, and ownership and possession of the house (or possession of the house where the land is leased) or ownership of the share transfers on or after July 1, 2010, you have to claim your provincial new housing rebate with the Province of Nova Scotia. For more information, contact Service Nova Scotia and Municipal Relations.

Section A – Eligibility

You have to complete this section. Answer all of the questions. Tick “No” if a question does not apply. These questions apply to the owner and co-owners identified in Section A of Form GST190 and, where applicable, to your relation.

Section B – House information

You have to complete this section.

Section C – Nova Scotia rebate calculation

Complete only **one** of Parts I, II, or III, whichever applies depending on your application type from Section C of Form GST190.

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

If you are eligible, complete Part I.

Line A

For application type 1A:

Complete the calculation by multiplying the total HST paid on the purchase of the house by 8, and dividing the result by 13, 14, or 15, depending on the rate at which you paid the HST on the purchase of the house. This is the total **provincial part** of the HST paid. Enter this amount on line A.

For application type 2:

Complete the calculation by multiplying the total HST paid by 8, and dividing the result by either 13, 14, or 15, depending on the rate at which you paid the HST on the purchase of the house (and, if applicable, on an interest in the house by way of a taxable assignment to you of the purchase and sale agreement.) This is the total **provincial part** of the HST paid. Enter this amount on line A.

Line B

For application type 1A:

Enter the **purchase price** of the house paid to the builder. Do **not** include the HST.

For application type 2:

Enter the **purchase price** of the house paid to the builder (plus, if applicable, the purchase price for a **taxable** assignment to you of the purchase and sale agreement.) Do **not** include the HST.

Line C

Multiply the amount from line A by 18.75% and enter the result (to a maximum of \$1,500) on line C. This is the amount of your Nova Scotia new housing rebate.

Also enter this amount on line D of Form GST190 if you are eligible to claim a GST/HST new housing rebate for the federal part of the HST.

Part II – Rebate Calculation for Application Type 1B or 5

If you are eligible, complete Part II.

Line D

Enter the total amount paid to the builder for the house. Do **not** include any amount for the lease of the land or the option to purchase the land.

Line E

Enter the fair market value of the house at the time you are given possession. This is the amount from line G on Form GST190. Even though you are leasing the land, the fair market value has to include the value of the land, the building, and any other buildings such as a detached garage or shed, that are reasonably necessary for the use and enjoyment of the house as a place of residence. Do **not** include any provincial land transfer taxes.

Line F

Multiply the amount from line D by 1.39% to a maximum of \$1,500.

This is the amount of your Nova Scotia new housing rebate.

Also enter this amount on line I of Form GST190 if you are eligible to claim a GST/HST new housing rebate for the federal part of the HST.

Part III – Rebate Calculation for Application Type 3

If you are eligible, complete Part III.

Line G

Enter the total amount you paid for the share of the capital stock in the co-op.

Line H

Multiply the amount from line G by 1.39% to a maximum of \$1,500.

This is the amount of your Nova Scotia new housing rebate.

Also enter this amount on line M of Form GST190 if you are eligible to claim a GST/HST new housing rebate for the federal part of the HST.

Modular home, mobile home, and floating home

A modular home is considered to be a mobile home for GST/HST purposes provided it meets certain criteria, including that the manufacture or assembly of each component of the modular home is substantially completed prior to being moved to a site. For more information, see GST/HST Policy Statement P-223, *The meaning of “manufacture and assembly of which is completed or substantially completed” in the definition of “mobile home.”*

Reference in this guide to a mobile home includes a modular home if that modular meets the criteria to be considered a mobile home.

A builder includes the manufacturer, distributor, or retailer of your mobile or floating home, and is commonly referred to as a dealer. A mobile home generally includes qualifying land. Qualifying land is the land on which the mobile home sits and the surrounding land (unless the home is situated in a residential trailer park) that is reasonably necessary for its use and enjoyment as a place of residence (generally up to one-half hectare.)

If you bought a new or a substantially renovated mobile or floating home, you can choose one of three different options for claiming the GST/HST new housing rebate. In the case of a modular home, these options are not available if your modular home is **not** considered to be a mobile home.

You have to determine which option is the best for you (you can only complete **one** rebate application):

- Option 1 – You claim the rebate only on items the dealer sold you and the dealer pays or credits you with the amount of the rebate.
- Option 2 – You claim the rebate only on items the dealer sold you and the dealer does not pay or credit you with the amount of the rebate.
- Option 3 – You claim the rebate on the purchase of your mobile home or floating home from the dealer, as well as other items that you bought from the dealer under a separate agreement or that you did not buy from the dealer but do form part of the house (for example, the land, or improvements to the mobile or floating home or land.)

If two or more individuals buy a mobile home or a floating home, each of the individuals must meet all of the applicable eligibility conditions, discussed in the following sections, for a new housing rebate to be available. However, only one of the individuals can apply for the rebate (that is, only one can be the claimant.)

Option 1

If you decide to get the amount of the rebate for your new or substantially renovated mobile or floating home directly from the dealer, complete Form GST190, *GST/HST New Housing Rebate Application for Houses Purchased from a Builder*, Form RC7190-WS, *GST190 Calculation Worksheet*, and, if you are eligible for a provincial new housing rebate, the applicable provincial rebate schedule. In this case, you may be able to use either Application Type 1A or 1B.

Application Type 1A

Where the builder is paying or crediting you with the amount of the rebate, use Application Type 1A if:

- you bought a floating home from a builder; or
- you bought a mobile home from a builder, and you are claiming a rebate for:
 - only the mobile home, and you are not claiming a rebate for any qualifying land or improvements. For example, you may not have paid tax on your purchase of the land. In this case, no rebate would be available for the land;
 - the mobile home and the related land that you also bought from the builder under the same written agreement for the purchase of the mobile home. If you are claiming a rebate for the mobile home and also for qualifying land that you bought under a separate agreement from the mobile home, see Option 3 on the next page for more information; or
 - the mobile home where you are leasing a site in a residential trailer park from the dealer. See page 6 for the definition of a residential trailer park. If you are leasing land from the dealer but it is not in a residential trailer park, do not use Application Type 1A. Use Type 1B instead.

Application Type 1B

Where the builder is paying or crediting you with the amount of the rebate, use Application Type 1B if:

- you bought a mobile home;
- you are leasing the qualifying land from the builder under the same written agreement to buy the mobile home;
- the land is not a site in a residential trailer park; and
- the lease of the land is for 20 years or more, or gives you the option to buy the land.

If the land is a site in a residential trailer park, do not use Application Type 1B. Use Type 1A instead.

In the case of a floating home, use Application Type 1A.

If you choose Option 1, you can claim a rebate **only** on items that the dealer sold you. If the dealer also sells you qualifying land under the same written agreement for the purchase of your home, he or she can pay or credit you with the amount of the rebate for the GST/HST you paid on the land, as well as on the expenses you have paid to the dealer to improve the land (such as building a foundation, adding a driveway, well or septic system, or landscaping.)

Option 1 is not to your advantage if you paid the GST/HST to someone other than the dealer for the land or any improvements made to the land, or if you paid the GST/HST on other qualifying items not purchased from the dealer. In this case, see “Option 3” on the next page.

Option 2

If you decide to get the rebate for your new or substantially renovated mobile or floating home directly from us, complete Form GST190, *GST/HST New Housing Rebate Application for Houses Purchased from a Builder*, Form RC7190-WS, *GST190 Calculation Worksheet*, and, if you are eligible for a provincial new housing rebate, the applicable provincial rebate schedule. In this case, you may be able to use either Application Type 2 or 5.

Application Type 2

Where the builder is **not** paying or crediting you with the amount of the rebate, use Application Type 2 if:

- you bought a floating home from a builder; or
- you bought a mobile home from a builder, and you are claiming a rebate for:
 - only the mobile home and you are not claiming a rebate for any qualifying land or improvements. (For example, you may not have paid tax on your purchase of the land. In this case, no rebate would be available for the land.);
 - the mobile home and the qualifying land that you also bought from the builder under the same written agreement for the purchase of the mobile home (if you are claiming a rebate for the mobile home and also for qualifying land that you bought under a separate agreement from the mobile home, see “Option 3” on the next page); or
 - the mobile home where you are leasing a site in a residential trailer park from the dealer. (See page 6 for the definition of a residential trailer park. If you are leasing land from the dealer but it is not in a residential trailer park, do not use Application Type 2. Use Type 5 instead.)

Application Type 5

Where the builder is **not** paying or crediting you with the amount of the rebate, use Application Type 5 if:

- you bought a mobile home;
- you are leasing the qualifying land from the builder under the same written agreement to purchase the mobile home;

- the land is not a site in a residential trailer park; and
- the lease of the land is for 20 years or more, or gives you the option to buy the land.

If the land is a site in a residential trailer park, do not use Application Type 5. Use Type 2 instead.

In the case of a floating home, use Application Type 2.

If you choose Option 2, you can calculate your rebate based **only** on the items the dealer sold you (for example, the floating home or the mobile home and qualifying land, if the home and the land are sold under the same written agreement, and also for improvements to that land.)

Option 2 is not to your advantage if you paid the GST/HST to someone other than the dealer for the land or any improvements made to the land, or if you paid the GST/HST on other qualifying items not purchased from the dealer. In this case, see “Option 3” below.

Option 3

This is the best option if you paid the GST/HST to the dealer on the purchase of the mobile home or floating home and you also paid the GST/HST to the dealer under a separate agreement or to someone **other than** the dealer for the qualifying land (generally up to one-half hectare) or for improvements to your land or mobile or floating home.

Complete Form GST191-WS, *Construction Summary Worksheet* and Form GST191, *GST/HST New Housing Rebate Application for Owner-Built Houses*, and, if you are eligible for a provincial new housing rebate, the applicable provincial rebate schedule. For more information on items that qualify for the rebate, see “Owner-built houses” on page 7. You cannot claim a rebate for any GST/HST paid on furnishings, free-standing appliances, legal costs related to leasing the land, or on services related to maintaining the mobile or floating home.

Owner-occupant for purposes of the Nova Scotia rebate

The terms **spouse** and **common-law partner** are important to determine if you are an owner-occupant.

Your **spouse** is a person to whom you are legally married.

Your **common-law partner** is a person who is not your spouse, with whom you are living in a conjugal relationship, and to whom at least **one** of the following situations applies. He or she:

- has been living with you in a conjugal relationship for at least 12 continuous months;
- is the parent of your child by birth or adoption; or
- has custody and control of your child (or had custody and control immediately before the child turned 19 years of age) and your child is wholly dependent on that person for support.

In addition, an individual immediately becomes your common-law partner if you previously lived together in a conjugal relationship for at least 12 continuous months and you have resumed living together in such a relationship. Under proposed changes, this condition will no longer exist. The effect of this proposed change is that a person (other than a person described in b) and c) above) will be your common-law partner only after your current relationship with that person has lasted at least 12 continuous months. This proposed change will apply to 2001 and later years.

Reference to “12 continuous months” in this definition includes any period that you were separated for less than 90 days because of a breakdown in the relationship.

For this rebate, a person is your spouse or common-law partner if he or she was your spouse or common-law partner at one of the following times:

- if you buy a house and the land from a builder, the earlier of the date when ownership or the date when possession of the house is transferred to you;
- if you buy a house and lease the land from the builder, when possession of the house is transferred to you;
- if you buy a share in a co-op, when ownership of the share is transferred to you; or
- if you build your own house, when the construction is substantially completed.

You are an owner-occupant if either of the following conditions apply:

- you occupied a house in Canada as your primary place of residence and either you or your spouse or common-law partner owned that house; or
- you occupied a unit in a co-op in Canada as your primary place of residence, and either you or your spouse or common-law partner held a share of the capital stock of the co-op.

If a relation of yours occupies the new house you bought or built or the unit if you bought a share in a co-op, as their primary place of residence, and you, your spouse, or common-law partner does not occupy it as your or their primary place of residence, the relation is an owner-occupant if any of the following conditions apply:

- the relation occupied a house in Canada as their primary place of residence, and either the relation or his or her spouse or common-law partner owned that house; or
- the relation occupied a unit in a co-op in Canada, as their primary place of residence, and either his or her spouse or common-law partner held a share of the capital stock of the co-op.

These rules apply to the owner and co-owners identified in section A of Form GST190, *GST/HST New Housing Rebate Application for Houses Purchased from a Builder* and Form GST191, *GST/HST New Housing Rebate Application for Owner-Built Houses*.

Example 1

John and Mary are common-law partners. Mary owned and occupied a house within the last five years, but John did not. They are buying a new house that they will occupy as their primary place of residence.

Because Mary has been an owner-occupant within the last five years, a Nova Scotia rebate is not available.

Example 2

Pietro and Mario are brothers. They bought a new house that they will occupy as their primary place of residence. They enter their names on the rebate application form as co-owners of the house.

Because Pietro and Mario are co-owners of the new house, both have to determine if they have been owner-occupants within the last five years.

Five-year period

The following information will help you determine when the five-year period begins and ends.

If you bought your new house from a builder

If you bought a new house, calculate the five-year period as follows:

Step 1: Determine which of the following two dates comes first (in many cases, this will be the same date):

- the day ownership of the house is transferred to you; or
- the day possession of the house is transferred to you.

Note

If you bought the house but leased the land from the builder, only consider the day possession of the house is transferred to you.

Step 2: Determine the first day of the five-year period that ends on the date you got in step 1.

Step 3: If the date you got in step 2 is the first day of a month, this date is the beginning of the five-year period. If the date you got in step 2 is not the first day of a month, the first day of the following month will be the beginning of the five-year period. This period ends on the date you got in step 1.

Example

You bought a new house from a builder and occupy the house as your primary place of residence. Ownership of the house is transferred to you on June 20, 2009, and you took possession of the house on July 2, 2009.

Step 1: The earlier of these two dates is June 20, 2009.

Step 2: The first day of the five-year period that ends on the date you got in step 1 is June 21, 2004.

Step 3: Since June 21 is not the first day of a month, July 1, 2004 (the first day of the following month), is the beginning of your five-year period. The five-year period ends on June 20, 2009.

If you were an owner-occupant between July 1, 2004, and June 20, 2009, you do not qualify for the Nova Scotia rebate.

If you built your own house

If you built your new house, calculate the five-year period as follows:

Step 1: Determine the date your house was substantially completed.

Step 2: Determine the first day of the five-year period that ends on the date you got in step 1.

Step 3: If the date you got in step 2 is the first day of a month, this date is the beginning of the five-year period. If the date you got in step 2 is not the first day of a month, the first day of the following month will be the beginning of the five-year period. This period ends on the date you got in step 1.

Example

You substantially completed the construction of your house on November 15, 2009, and the house is your primary place of residence. If you subtract five years from that day, you get November 16, 2004. Since November 16 is not the first day of a month, December 1, 2004 (the first day of the following month), is the beginning of your five-year period. The five-year period ends on November 15, 2009.

If you were an owner-occupant between December 1, 2004, and November 15, 2009, you do not qualify for the Nova Scotia rebate.

If you bought a share of a co-op

If you bought a share of the capital stock of a co-op, calculate the five-year period as follows:

Step 1: Determine the date ownership of the share was transferred to you.

Step 2: Determine the first day of the five-year period that ends on the date you got in step 1.

Step 3: If the date you got in step 2 is the first day of a month, this date is the beginning of the five-year period. If the date you got in step 2 is not the first day of a month, the first day of the following month will be the beginning of the five-year period. This period ends on the date you got in step 1.

Example

You bought a share of a co-op and you occupy a unit as your primary place of residence. Ownership of the share was transferred to you on January 5, 2010. If you subtract five years from that day, you get January 6, 2005. Since January 6 is not the first day of a month, February 1, 2005 (the first day of the following month), is the beginning of your five-year period. The five-year period ends on January 5, 2010.

If you were an owner-occupant between February 1, 2005, and January 5, 2010, you do not qualify for the Nova Scotia rebate.

Previous house destroyed

If you were an owner-occupant in the last five years and your previous house was destroyed involuntarily (for example, by fire), you will qualify for this rebate if you

bought or built a new house and you meet the conditions and filing deadlines for your application type.

However, remember that the Nova Scotia rebate does not apply to substantial renovations. You may also qualify for the Nova Scotia rebate if your spouse or common-law partner was an owner-occupant and their previous house was destroyed involuntarily.

If the new house will be occupied by a relation of yours as their primary place of residence, they were an owner-occupant in the last five years but their previous house was destroyed involuntarily, and you, your spouse, or common-law partner do not occupy the new house as your or their primary place of residence, you will be able to claim the Nova Scotia rebate if the conditions are met. You may also qualify for the Nova Scotia rebate if the relation's spouse or common-law partner was an owner-occupant and their previous house was destroyed involuntarily.

Note

This information on the Nova Scotia new housing rebate only applies if you entered into a written agreement of purchase and sale for a house before April 7, 2010, or if either ownership or possession of the house is transferred under the agreement before July 1, 2010. If the agreement is entered into after April 6, 2010 and **both** ownership and possession of the house transfer on or after July 1, 2010, you have to claim your provincial new housing rebate with the Province of Nova Scotia. In this case, contact Service Nova Scotia and Municipal Relations for information on claiming your rebate.

Bed and breakfast and similar establishments

As an individual who bought or built a bed and breakfast or other establishment providing short-term accommodation to the public, you may be eligible for the GST/HST new housing rebate if one of the following conditions is met:

- you bought a new or substantially renovated house from a builder, whether you bought the land or lease it from the builder, and the house includes rooms that are to be rented for short-term accommodation to individuals as a place of residence or lodging; or
- you built or substantially renovated your house, or carried out a major addition along with the renovation of the existing house, and the house includes rooms that are to be rented for short-term accommodation to individuals as a place of residence or lodging.

Generally, short-term accommodation means housing that is supplied by way of lease, licence, or similar arrangement for the purpose of its occupancy by an individual as a place of residence or lodging. The period throughout which the same individual is given continuous occupancy is less than one month.

You also have to meet the other eligibility conditions. For example, to be eligible for a rebate on the whole house, more than 50% of the house (including the bed and

breakfast) has to be used as your primary place of residence or that of your relation, either individually or in combination.

If 50% or less of the house that includes the bed and breakfast is used as your primary place of residence or that of your relation, only the part that is your primary place of residence or that of your relation will be eligible for the new housing rebate.

You also have to tick the box called "Bed and breakfast" in Section C of Form GST190, *GST/HST New Housing Rebate Application for Houses Purchased from a Builder*, or Form GST191, *GST/HST New Housing Rebate Application for Owner-Built Houses*.

GST/HST transitional rebates

2008 rate reduction transitional rebate

You may be entitled to claim the 2008 transitional rebate if you and a builder entered into a purchase and sale agreement to buy a new or substantially renovated house after May 2, 2006, and before October 31, 2007, and both ownership **and** possession transferred to you after December 31, 2007.

2006 and 2008 rate reduction transitional rebates

You may be entitled to claim both the 2006 and 2008 transitional rebates if you and a builder entered into a purchase and sale agreement to buy a new or substantially renovated house before May 3, 2006, and both ownership **and** possession transferred to you after December 31, 2007.

2006 rate reduction transitional rebate

You may be entitled to claim a 2006 transitional rebate if you and a builder entered into a purchase and sale agreement to buy a new or substantially renovated house before May 3, 2006, and both ownership **and** possession of the house are transferred to you after June 30, 2006, and before January 1, 2008.

These rebates account for the reduction in the rate of GST/HST in 2006 and 2008. If you can claim the new housing rebate, the calculation for one or both transitional rebates will take this into account. If you cannot claim the new housing rebate (for example, because the purchase price of the house is \$450,000 or more), you may still be entitled to claim one or both transitional rebates.

Also, you may be eligible to claim a transitional rebate if you bought a new house in Canada that is not your primary place of residence such as a cottage or an investment property.

For more information, see Form GST193, *GST/HST Transitional Rebate Application for Purchasers of New Housing*.

You are not eligible for this rebate if you built your own house. The rebate calculations on Form GST191 take into account the possibility that you have paid GST/HST at different rates during the construction.

Where to send your rebate form

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

Directions for applications filed on Form GST190:

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 but not the rebate. <p>Areas: Sudbury/Nickel Belt, Toronto Centre, Toronto East, Toronto West, Toronto North, or Barrie</p>	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 but not the rebate. 	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.

Directions for applications filed on Form GST191:

If you are:	Send your form to:
<ul style="list-style-type: none"> ■ an individual and the property is located in Ontario; OR 	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 else in Canada. 	Summerside Tax Centre 275 Pope Road Summerside PE C1N 6A2

All claims are subject to verification.

For more information

What if you need help?

If you need more information after reading this guide, go to www.cra.gc.ca/gsthst or call 1-800-959-5525.

If you have questions about the status or processing of your rebate application, call us at 1-800-959-5525.

Forms and publications

To get our forms and publications, go to www.cra.gc.ca/forms or call 1-800-959-5525.

Teletypewriter (TTY) users

TTY users can call 1-800-665-0354 for bilingual assistance during regular business hours.

Direct deposit

Direct deposit is a safe, convenient, dependable, and time-saving method of receiving your GST/HST refunds and rebates. If you are expecting refunds or rebates when you file your GST/HST returns or rebate applications, you can complete Section F or G respectively on Forms GST191, *GST/HST New Housing Rebate Application for Owner-Built Houses* or GST190, *GST/HST New Housing Rebate Application for Houses Purchased from a Builder* or send us a completed Form RC366, *Direct Deposit Request – GST/HST, Payroll and/or Corporation Income Tax*. To get Form RC366, go to www.cra.gc.ca/dd-bus or call 1-800-959-5525.

GST/HST rulings and interpretations

You can request a ruling or interpretation on how the GST/HST applies to a specific transaction for your operations. This service is provided free of charge. For more information, see *GST/HST Memorandum 1.4, Excise and GST/HST Rulings and Interpretations Service*, available at www.cra.gc.ca/gsthstrulings or call 1-800-959-8287.

Representatives

You can authorize a representative, such as your accountant, to get information about your GST/HST matters by using My Business Account. For more information, go to www.cra.gc.ca/mybusinessaccount.

You can also authorize a representative, by sending us a completed Form RC59, *Business Consent Form*.

You must clearly indicate that you are authorizing the representative to contact us regarding your GST/HST account. We will also accept a letter signed by an owner that provides the same information as requested on Form RC59. We will only give information to your representative after we are satisfied that you have authorized us to do so.

GST/HST electronic filing and remitting

You have several options for filing your GST/HST return or remitting an amount owing electronically. For more information, go to www.cra.gc.ca/gsthst-filing.

Online services built for businesses

With the CRA's online services for businesses, you can do many things, including:

- authorize a representative for **online access** to your business accounts;
- change the mailing and physical addresses, as well as the books and records address;
- file or adjust a GST/HST return without a Web access code;
- file an election;
- view the line-by-line details of processed returns, and a list of the expected returns with their due dates;
- view your up-to-date account balances and transactions;
- transfer payments and right away view updated balances; and
- submit enquiries and get the responses online within 10 business days.

To access our online services, go to:

- www.cra.gc.ca/representatives, if you are an authorized representative (including employees); or
- www.cra.gc.ca/mybusinessaccount, if you are a business owner.

Our Service Complaint process

If you are not satisfied with the **service** that you have received, contact the CRA employee you have been dealing with or call the telephone number that you were given. If you are not pleased with the way your concerns are addressed, you can ask to discuss the matter with the employee's supervisor.

If the matter is not settled, you can then file a service complaint by completing Form RC193, *Service-Related Complaint*. If you are still not satisfied, you can file a complaint with the Office of the Taxpayers' Ombudsman.

For more information, go to www.cra.gc.ca/complaints or see Booklet RC4420, *Information on CRA – Service Complaints*.

Your opinion counts

If you have any comments or suggestions that could help us improve our publications, send them to:

Taxpayer Services Directorate
Canada Revenue Agency
395 Terminal Avenue
Ottawa ON K1A 0L5