

GST/HST New Housing Rebate Application for Houses Purchased from a Builder

Use this form to claim your rebate if you bought a new house (including a residential condominium unit or a duplex) or a share of the capital stock of a co-operative housing corporation (co-op).

Do not use this area.

Do **not** use this form if you built your house or hired someone to build it. Instead, use Form GST191, GST/HST New Housing Rebate Application for Owner-Built Houses.

If you purchased this house as a rental property, you do **not** qualify for this rebate. You may qualify for the new Residential rental property rebate instead. To apply for that rebate, you (not the builder) may use Form GST524, GST/HST New Residential Rental Property Rebate Application.

Note

GST/HST registered builders claiming a Type 1A or Type1B rebate can use GST/HST NETFILE to file their application and GST/HST return online at canada.ca/gst-hst-netfile or by using the "File a return" service in My Business Account at canada.ca/my-cra-business-account. They can also file just the rebate application online using the "File a rebate" service in My Business Account. Representatives can access these online services in Represent a Client at canada.ca/taxes-representatives. If you choose to file your application online, **do not send** us this form.

For more information (including instructions, required documents for rebate application types 2, 3, and 5, and the definition of a house), see "General information" on pages 7 and 8 of this form. To avoid delaying your claim or having it denied, make sure you fill out this form in full, calculate your rebate calculation correctly and submit the required documents with your application.

Part A – Claimant information

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

Business number (if applicable):

Daytime telephone number:

Extension:

Home telephone number:

Language preference:

☐ English ☐ French

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Part A – Claimant information (continued)**Other purchaser information**

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

Last name, first name, and initials of the other purchaser:

Last name, first name, and initials of the other purchaser:

Address of the house you purchased

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

City:

Province or territory:

Postal code:

Mailing address of claimant (if different from purchased house address)

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

City:

Province, territory or state:

Postal code or ZIP code:

Country:

Part B – House information

Did you purchase the house to use as your or a relative's primary place of residence?

☐

Yes

☐

No

Date that you and the builder signed the purchase agreement (if the agreement was signed on different dates, use the later date):

Year

Month Day

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Date ownership of the house or the share in the co-op was transferred to you:

Year

Month Day

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Date possession of the house was transferred to you:

Year

Month Day

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Part B – House information (continued)**Legal description of property**

You will find the description on your deed or on another land transfer document available from your provincial land registry office. If it applies, use the strata lot for the lot number.

Lot no. or strata no.:

Plan no.:

Other:

For a mobile home, indicate:

Manufacturer:

Model:

Serial no.:

Part C – Housing and application type

Type of housing (tick one box only):

- ☐ House (including condominium unit)
- ☐ Mobile home (including modular home)
- ☐ Floating home
- ☐ Bed and breakfast
- ☐ Duplex

Application type (tick one box). See Guide RC4028, GST/HST New Housing Rebate, to verify that you meet the conditions to claim the rebate. In all cases, the builder or co-op must fill out Part D of this form.

Rebate applications filed by the builder – Where the builder pays the amount of the rebate directly to you or credits it against the total amount payable for a new house (including a mobile home or a floating home). Give the filled out application to your builder.

- 1A** ☐ When you buy the house and land from the same builder or you buy a mobile home. (Do **not** tick Type 1A if you bought a mobile home and you lease land that is not a site in a residential trailer park from the vendor of the home. Tick Type 1B in this case). Fill out Section 1 of Part F to calculate the rebate.
- 1B** ☐ When you buy a house and lease the land from the same builder. (Do **not** tick Type 1B if you bought a mobile home from a vendor that also leases to you a site in a residential trailer park. Tick Type 1A in this case). The lease must give you an option to buy the land or must be for a term of at least 20 years. Fill out Section 2 of Part F to calculate the rebate.

Part E – Claimant's Certification

I certify that the information given on this application, including any accompanying provincial rebate schedule and supporting documents is correct and complete. I have not previously claimed the "Total rebate amount," or any part of that amount, and I am eligible to claim the total rebate amount. I am **not** filing a second time for additional work or extras done on the house. **I also certify that the house is my, or one of my relation's, primary residence and is not intended as a rental property.**

Name (print)	Signature of the claimant	Year	Month	Day

Part F – Rebate calculation (fill out either Section 1, 2, or 3, whichever applies)

You are **not** entitled to claim a GST/HST new housing rebate for some of the GST or federal part of the HST and you **do not fill out** Part F if any of the following apply to you:

- Your application type is 1A or 2 and the purchase price of the house is \$450,000 or more.
- Your application type is 1B or 5 and the fair market value of the house (building and land) when possession was transferred to you was \$517,500 or more (in some cases a lower value may apply to restrict the rebate).
- Your application type is 3 and the total amount paid for the share in the co-op is \$517,500 or more (in some cases a lower value may apply to restrict the rebate).

If the above situations **do not apply** and you meet all of the other GST/HST new housing rebate conditions, you may be eligible to claim a GST/HST new housing rebate. Fill out Part F. You will need to fill out Form RC7190-WS, GST190 Calculation Worksheet, to calculate the amounts you have to enter in Part F.

Note

If you paid the HST on your purchase of a house located in a province that offers a provincial new housing rebate, you may be eligible to claim a rebate for some of the provincial part of the HST you paid on the purchase. A provincial new housing rebate may be available even if a GST/HST new housing rebate is not. For more information, see the appropriate provincial rebate schedule.

Section 1 – Rebate calculation for Application Type 1A or 2

GST paid or the federal part of the HST paid on the purchase of the house (enter the amount from line 1 of Form RC7190-WS). If the purchase and sale agreement for the house was assigned to you and you paid the GST or the federal part of the HST on the assignment, also include the tax you paid on line A.

	A
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Enter the purchase price of the house (**do not include** GST or HST). (If the purchase and sale agreement for the house was assigned to you and you paid the GST or the federal part of the HST on the assignment, also include the purchase price for the assignment on line B).

	B
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GST/HST new housing rebate amount (enter the amount from line 4 of Form RC7190-WS).

	C
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Provincial new housing rebate amount – If you are eligible, complete the calculation on the provincial rebate schedule that applies and enter the amount from line C of that schedule.

	D
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Total rebate amount including any provincial rebate (line C **plus** line D).

	E
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Section 2 – Rebate calculation for Application Type 1B or 5

Total purchase price for the house (**do not include** amounts for the lease of the land or the option to purchase the land).

		F
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Fair market value of the house (including the land and the building) when possession was transferred to you.

		G
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GST/HST new housing rebate amount (enter the amount from line 8 of Form RC7190-WS).

		H
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Provincial new housing rebate amount – If you are eligible, complete the calculation on the provincial rebate schedule that applies and enter the amount from line F of that schedule.

		I
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Total rebate amount including any provincial rebate (line H **plus** line I).

		J
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Section 3 – Rebate calculation for Application Type 3

Total purchase price for the share of the capital stock in the co-op. (If you purchased any other interest in the corporation, complex, or unit, also include the purchase price for that interest on line K.)

		K
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GST/HST new housing rebate amount (enter the amount from line 11 of Form RC7190-WS).

		L
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Provincial new housing rebate amount – If you are eligible, complete the calculation on the provincial rebate schedule that applies and enter the amount from line H of that schedule.

		M
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Total rebate amount including any provincial rebate (line L **plus** line M).

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

General information

Who should fill out this form?

Use this form to claim your new housing rebate if you bought a new house (including a residential condominium unit or a duplex) or a share of the capital stock of a co-operative housing corporation (co-op). The house must be the primary place of residence for you or a relation. If more than one individual owns the house or share, only one individual can claim the rebate. Partnerships (even if all the partners are individuals) and corporations that buy new houses are not eligible to claim this rebate. An individual cannot claim this rebate if a partnership or a corporation is also an owner of the house.

Do not use this form if you built or substantially renovated your house or hired someone to do so. Instead, use Form GST191, GST/HST New Housing Rebate Application for Owner-Built Houses.

If you purchased this house as a rental property, use Form GST524, GST/HST New Residential Rental Property Rebate Application.

For more information on the conditions that apply for each rebate type, see Guide RC4028, GST/HST New Housing Rebate.

If the application is signed by someone other than the claimant, you must attach a properly executed power of attorney to this form.

If your house is located in a province that offers a provincial new housing rebate for some of the provincial part of the HST and you qualify for that rebate, you also need to fill out the appropriate provincial rebate schedule to claim the provincial new housing rebate.

Note

If you previously purchased a new house and received a new housing rebate you were assigned a business number for tracking purposes (nine digits followed by RT0001). Use the same number for this application.

Documents required

If your application type is 2, 3, or 5 in Part C, you must send us this form along with the following documents:

- a copy of the statement of adjustments
- for a mobile home, a copy of the invoice

Note

You do **not** have to submit proof of occupancy with your application. However, we may ask you to provide proof of occupancy later.

Do not send us the agreements for the purchase of your house. Keep them for six years in case we ask to see them.

When should I file my claim?

Generally, you have two years from the date ownership of the house is transferred to you to claim the rebate.

Filing this information electronically

For information on filing this rebate electronically, go to canada.ca/en/revenue-agency/services/forms-publications/forms/gst190. If you file your rebate application electronically, you do **not** need to file a paper application.

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

For an individual claiming this rebate, use the chart below to identify the correct tax centre to send your filled out form and any applicable provincial rebate schedule.

If you are a builder claiming a type 1A or 1B rebate and choose **not to file** your application online, use the chart below to identify the correct tax centre to send your filled out form and any applicable provincial rebate schedule.

If you are one of the following:	Send your form to:
• an individual, and the property is located in one of the areas indicated below • a builder located in one of the areas indicated below, and you have filed your GST/HST return online Areas: Sudbury/Nickel Belt, Toronto Centre, Toronto East, Toronto West, Toronto North, or Barrie	Sudbury Tax Centre 1050 Notre Dame Avenue Sudbury ON P3A 5C1
If you are one of the following:	Send your form to:
• an individual, and the property is located anywhere in Canada, other than the areas mentioned above • a builder located anywhere in Canada, other than the areas mentioned above, and you have filed your GST/HST return online	Prince Edward Island Tax Centre 275 Pope Road Summerside PE C1N 6A2
If you are:	Send your form to:
• a builder who is eligible to file a paper GST/HST return. (In addition to your filled out form and any provincial rebate schedule that applies, you have to send your return in which you claimed a deduction)	The tax centre indicated on your return.

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

Note

If you are a builder and choose to file your application online, **do not send** us this form.

Definition

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

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

If you need help

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

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

This Form Provided By:



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