

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 form if you built your house or hired someone to build it or purchased it as a rental property. Instead, use Form GST191, *GST/HST New Housing Rebate Application for Owner-Built Houses*, or Form GST524, *GST/HST New Residential Rental Property Rebate Application*.

Note

GST/HST registered builders claiming a Type 1A or 1B rebate can choose to file their application online along with their GST/HST return using GST/HST NETFILE at canada.ca/gst-hst-netfile or by using the "File a return" online service in My Business Account at canada.ca/my-cra-business-account. The rebate can also be filed online on its own using the "File a rebate" online 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 documentation for rebate application Types 2, 3, and 5, and the definition of a house, see "General information" on page 4 of this form. Your claim may be delayed or denied if this form is not completed in full, the rebate calculation is not correct, or the required documentation is not submitted with your application.

Section A – Claimant information

Claimant's legal name (one name only , even if the house is purchased by several individuals) Last name, first name, and initial(s)						Business number (if applicable) R T							
If more than one individual purchased the house, list all of the other purchaser(s). Attach a separate sheet if you need more space.													
Last name, first name, and initial(s) of other purchaser							Last name, first name, and initial(s) of other purchaser						
Address of the house you purchased (Unit No. – Street No. Street name, RR)													
City									Province or territory				Postal code
Home telephone number			Daytime telephone number		Extension 	Language preference ☐ English ☐ French							
Mailing address of claimant		☐ As above	or	Unit No – Street No Street name, PO Box, RR									
City			Province/Territory/State				Postal/ZIP code			Country			

Section B – House information

Did you purchase the house for use as a rental property, or your, or your relation's, primary place of residence? ☐ Yes ☐ No 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, <i>GST/HST New Residential Rental Property Rebate Application</i>.		Date purchase agreement was signed by both you and the builder (if the agreement was signed on different dates, use the later date): Year: Month: Day:	
Date ownership of the house or the share in the co-op was transferred to you: Year: Month: Day:		Date possession of the house was transferred to you: Year: Month: Day:	
Legal description of property – Lot, plan, concession, range, parcel, section, etc. You will find the description on your deed, or another land transfer document available from your provincial land registry office. Where applicable, use the strata lot for the lot number.			
Lot No:		Plan No:	
		Other:	
If a mobile home, state:			
Manufacturer:		Model:	
		Serial number:	

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Section C – Housing and application Type**Type of housing** (tick one box)
☐ 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 complete Section D.

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 completed application to your builder.

1A ☐ When you buy both 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.) Complete Part I of Section 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 provide you with an option to buy the land, or must be for a term of at least 20 years. Complete Part II of Section F to calculate the rebate.

Rebate applications you file directly with us – Where we pay the rebate directly to you for a new house (including a mobile home or a floating home).

2 ☐ When you buy both the house and land from the same builder or you buy a mobile home. (Do not tick Type 2 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 5 in this case.) Complete Part I of Section F to calculate the rebate. Attach a copy of your Statement of Adjustments.

3 ☐ When you buy a share of the capital stock of a co-op. Complete Part III of Section F to calculate the rebate. Attach a copy of your Statement of Adjustments.

5 ☐ When you buy a house and lease the land from the same builder. (Do not tick Type 5 if you bought a mobile home from a vendor that also leases to you a site in a residential trailer park. Tick Type 2 in this case.) The lease must provide you with an option to buy the land, or must be for a term of at least 20 years. Complete Part II of Section F to calculate the rebate. Attach a copy of your Statement of Adjustments (or invoice in the case of a mobile home).
Section D – Builder or co-op information

Builder's or co-op's legal name				Business number (if applicable)				R T	
Address (Unit No. – Street No. Street name, PO Box, RR)						City			
Province/Territory/State		Postal/ZIP code		Country		Telephone number		Extension	

 Did the builder either pay the amount of the rebate directly to the purchaser or credit it against the total amount payable for the house? ☐ Yes ☐ No

 If **yes**, the builder has to send this completed form, including any applicable provincial rebate schedule, to us. For more information and instructions, see page 4.

 For Type 1A or 1B, enter the reporting period covered by the GST/HST return in which a deduction is taken by the builder. The builder must take the deduction in the reporting period during which the amount of the rebate is paid or credited to the purchaser.

From	Year	Month	Day	to	Year	Month	Day

Signature of builder or authorized official	Name (print)	Year	Month	Day

Section E – Claimant's Certification
 I certify that the information given in this application, including any accompanying provincial rebate schedule and all supporting documents, is, to the best of my knowledge, true, correct, and complete in every respect. I have not previously claimed the "Total rebate amount," or any part of that amount, and I am eligible to claim this 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.**

Signature of the claimant	Name (print)	Year	Month	Day

Section F – Rebate calculation (complete only one of Parts I, II, or III, 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 complete** Section 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); or
- 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 entitled to claim a GST/HST new housing rebate. Complete Section F. You will need to complete Form RC7190-WS, *GST190 Calculation Worksheet*, to calculate the amounts you have to enter in Section 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 entitled 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.

Part I – 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 assignment, also include that tax paid on line 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 applicable provincial rebate schedule 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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Part II – 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 applicable provincial rebate schedule 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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Part III – 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 applicable provincial rebate schedule 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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Section G – Direct deposit request (complete only if you are filing a Type 2, 3, or 5 rebate application)

To have your refund deposited directly into your bank account, complete the information area below **or** attach a blank cheque with the information encoded on it and "VOID" written across the front.

Branch number

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Institution number

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Account number

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Name of the account holder

Personal information is collected under the *Excise Tax Act* to administer tax, rebates, and elections. It may also be used for any purpose related to the administration or enforcement of the Act such as audit, compliance and the payment of debts owed to the Crown. It may be shared or verified with other federal, provincial/territorial government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties or other actions. Under the *Privacy Act*, individuals have the right to access their personal information and request correction if there are errors or omissions. Refer to Info Source at canada.ca/cra-info-source, Personal Information Bank CRA PPU 241.

General information

Who should complete 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 entitled 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 complete 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.

Documentation required

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

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

Note

You are not required to submit proof of occupancy with your application. However, you may be asked 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.

Note

If you choose not to file your application online when claiming a Type 1A or 1B rebate, you must send us a copy of this form. Do not send supporting documents with this form when claiming either of these rebates, but keep them in case we ask to see them later.

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.

Where do I send this form?

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

If you are a builder and choose **not** to file your application online, use the following chart to find out to which tax centre to send your completed form.

If you are:	Send your form to:
• 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 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
• 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 online.	Prince Edward Island Tax Centre 275 Pope Road Summerside PE C1N 6A2
• 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.

Note

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

Definition

House – for this rebate, includes a single family home, a residential condominium unit, a duplex, a mobile home, and a floating home. It also includes a bed and breakfast if more than 50% of the house is your primary place of residence. Otherwise, only the part that is your primary place of residence is a house for purposes of this rebate.

What 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**.

Forms and publications

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