

Part C – Type of construction and housing

Type of construction (tick one box only):

Newly constructed

Substantially renovated

Major addition

Type of housing (tick one box only):

House

Mobile home

Floating home

Bed and breakfast

Part D – Rebate Calculation

If the fair market value of the house, including the land, is \$450,000 or more, do **not** complete this part. If the house is located in Ontario, fill out Form RC7191-ON, GST191 Ontario Rebate Schedule, if you are eligible, and attach it to this form.

Amount from box A on page 12 of Form GST191-WS: \$ **A**

Amount from box B on page 12 of Form GST191-WS: \$ **B**

Amount from box C on page 12 of Form GST191-WS: \$ **C**

Amount from box D on page 12 of Form GST191-WS: \$ **D**

Amount from box E on page 12 of Form GST191-WS: \$ **E**

Amount from box F on page 12 of Form GST191-WS: \$ **F**

Add lines A, B, C, D, E, and F and enter the result on line G: \$ **G**

Amount from line G: \$ × 36% = \$ **H**

Only complete the calculations for lines I through O if you paid the GST/HST at different rates as a result of the GST/HST rate reductions (for example, if you paid 6% GST on the land and 5% GST on the construction materials). If this is not the case, go directly to line P. For more information, see Guide RC4028, GST/HST New Housing Rebate.

Amount from line B: + Amount from line E: = \$ **I**

Amount from line I: ÷ Amount from line G: = **J**

Fraction from line J: × \$1,260 = \$ **K**

Amount from line C: + Amount from line F: = \$ **L**

Part D – Rebate Calculation (continued)

Amount from line L: ÷ Amount from line G: = **M**

Fraction from line M: × \$2,520 = \$ **N**

Amount from line K: + Amount from line N: + \$6,300 = \$ **O**

Tick the appropriate box and fill out line P according to the following situation that applies to you (only one situation will apply):

Situation 1: If **90% or more** of the tax you paid on your purchases was at the rate of 5%, 12%, 13%, 14% (in 2013 or later) or 15% (in 2010 or later), enter \$6,300 on line P.

Situation 2: If **90% or more** of the tax you paid on your purchases was at the rate of 6% or 14% (before January 1, 2008), enter \$7,560 on line P.

Situation 3: If **90% or more** of the tax you paid on your purchases was at the rate of 7% or 15% (before July 1, 2006), 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.

\$ **P**

Enter on line Q **the lesser of** the following amounts: the amount from line H or the amount from line P:

\$ **Q**

Enter on line R the fair market value of the house at the time of substantial completion (including both the building and the land):

\$ **R**

GST/HST new housing rebate amount

Enter the following amount on line S:

- If the amount from line R is \$350,000 or less, copy the amount from line Q.
- If the amount from line R is \$450,000 or more, enter "0" since you are not entitled to claim a rebate.
- If the amount from line R is more than \$350,000 but less than \$450,000, do the following calculation:

\$ **S**

$$\frac{\$450,000 - R: \$ \text{ }}{\$100,000} \times Q: \$ \text{ }$$

Ontario new housing rebate – If you are eligible, complete the calculation on Form RC7191-ON, GST191 Ontario Rebate Schedule, and enter the result on line T:

\$ **T**

Total rebate amount, including the Ontario new housing rebate if applicable, (line S plus line T):

\$ **U**

Part E – Certification

I certify that the information given on this application, including the attached Construction Summary Worksheet, and any accompanying provincial rebate schedule and any other supporting documents, is, to the best of my knowledge is correct and complete. This is the first time that I have filed a new housing rebate application for this house. 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.

Name (print)	Signature of the claimant or authorized person	<table border="1" style="border-collapse: collapse; width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>					<table border="1" style="border-collapse: collapse; width: 100%; height: 20px;"> <tr> <td style="width: 33%;"></td> <td style="width: 33%;"></td> <td style="width: 33%;"></td> </tr> </table>			
		Year	Month Day							

Part F – Direct deposit request

To have your refund deposited directly into your bank account, fill out the information area below **or** attach a blank cheque with the information encoded on it and "VOID" written across the front. For direct deposit information to be accepted, **Part E – Certification** must be signed.

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

General information

Who should fill out this form?

Use this form to calculate and claim your GST/HST new housing rebate if you are an individual who built a new house. You can also claim the rebate for a substantial renovation of your house, a major addition that forms part of a renovation of your house, and for a conversion from non-residential to residential use. The house must be the primary place of residence for yourself or your relation. 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 Ontario and you are eligible to claim the Ontario new housing rebate, fill out Form RC7191-ON, GST191 Ontario Rebate Schedule, to claim that rebate.

Documentation required

You are required to submit a completed Form GST191-WS, Construction Summary Worksheet.

Do not send all of your invoices. 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 the construction or substantial renovation is substantially (90%) completed to claim the rebate.

For more information on the filing deadlines that would normally apply for this rebate, see Guide RC4028, GST/HST New Housing Rebate.

Where do I send this form?

To file your new housing rebate online use My Account. For more information, see canada.ca/my-cra-account.

If the rebate is for a property in Ontario, mail this completed form and the Ontario rebate schedule along with Form GST191-WS, Construction Summary Worksheet to:

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

If the rebate is for a property located anywhere else in Canada, mail this completed form and Form GST191-WS to:

Prince Edward Island Tax Centre
275 Pope Road
Summerside PE C1N 6A2

The processing of your claim may be delayed or your rebate denied if this form is not filled out in full, the rebate calculation is incorrect, or the documentation requested is not submitted with your application. You can only apply for the rebate once for each house, using one application 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 (if 50% or less, only the part that is your primary place of residence is a house). Partnerships and corporations cannot claim this rebate. An individual cannot claim this rebate if a partnership or a corporation is also an owner of the house.

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**.

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