



### GST190 CALCULATION WORKSHEET

Use this worksheet to calculate your GST/HST new housing rebate. When completed, enter the amounts from this worksheet on 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 the worksheet in case we ask to see it.

If you are entitled to claim the provincial new housing rebate, complete the applicable provincial rebate schedule.

For more information and instructions, see Guide RC4028, *GST/HST New Housing Rebate*, go to [www.cra.gc.ca/gsthst](http://www.cra.gc.ca/gsthst), or call 1-800-959-5525.

| <b>Complete only one of parts I, II, or III (whichever applies)</b>   |  |
|---|--|
| <p><b>Part I – Rebate calculation for Application Type 1A or 2</b></p> <p>If you paid GST on the purchase of the house, enter the amount of GST on line 1.</p> <p style="text-align: center;"><b>OR</b></p> <p>If you paid HST on the purchase of the house, complete the applicable calculation below and enter the result on line 1:</p> <p>If you paid 12% HST on the purchase of the house, do the following calculation:</p> <p style="padding-left: 40px;">HST paid on the house: \$ _____ × 5 = \$ _____ ÷ 12</p> <p style="text-align: center;"><b>OR</b></p> <p>If you paid 13% HST on the purchase of the house, do the following calculation:</p> <p style="padding-left: 40px;">HST paid on the house: \$ _____ × 5 = \$ _____ ÷ 13</p> <p style="text-align: center;"><b>OR</b></p> <p>If you paid 15% HST after June 30, 2010, on the purchase of the house, under an agreement entered into after May 2, 2006, do the following calculation:</p> <p style="padding-left: 40px;">HST paid on the house: \$ _____ × 5 = \$ _____ ÷ 15</p> <p style="text-align: center;"><b>OR</b></p> <p>If you paid 14% HST on the purchase of the house, do the following calculation:</p> <p style="padding-left: 40px;">HST paid on the house: \$ _____ × 6 = \$ _____ ÷ 14</p> <p style="text-align: center;"><b>OR</b></p> <p>If you paid 15% HST on the purchase of the house under an agreement entered into before May 3, 2006, do the following calculation:</p> <p style="padding-left: 40px;">HST paid on the house: \$ _____ × 7 = \$ _____ ÷ 15</p> | <div style="border: 1px solid black; width: 100%; height: 40px; margin-bottom: 10px;"></div> <p style="text-align: right; margin: 0;"><b>1</b></p> |
| <p>Enter the purchase price of the house (do not include GST/HST).</p>  | <div style="border: 1px solid black; width: 100%; height: 40px; margin-bottom: 10px;"></div> <p style="text-align: right; margin: 0;"><b>2</b></p> |
| <p>Complete the applicable calculation below and enter the result on line 3.</p> <p>If you paid 5% GST, 12% or 13% HST, or if you paid 15% HST after June 30, 2010, under an agreement entered into after May 2, 2006, do the following calculation:</p> <p style="padding-left: 40px;">Amount from line 1: \$ _____ × 36% (<b>maximum \$6,300</b>)</p> <p style="text-align: center;"><b>OR</b></p> <p>If you paid 6% GST or 14% HST, do the following calculation:</p> <p style="padding-left: 40px;">Amount from line 1: \$ _____ × 36% (<b>maximum \$7,560</b>)</p> <p style="text-align: center;"><b>OR</b></p> <p>If you paid 7% GST or 15% HST under an agreement entered into before May 3, 2006, do the following calculation:</p> <p style="padding-left: 40px;">Amount from line 1: \$ _____ × 36% (<b>maximum \$8,750</b>)</p>  | <div style="border: 1px solid black; width: 100%; height: 40px; margin-bottom: 10px;"></div> <p style="text-align: right; margin: 0;"><b>3</b></p> |
| <p><b>GST/HST new housing rebate amount</b></p> <p>If line 2 is \$350,000 or less, enter the amount from line 3 on line 4.</p> <p>If line 2 is \$450,000 or more, enter "0" on line 4, since you are not entitled to claim a GST/HST new housing rebate. However, if you paid HST, you may still be entitled to claim a provincial new housing rebate.</p> <p>If line 2 is more than \$350,000 but less than \$450,000, enter the result of the following calculation on line 4:</p> <p style="padding-left: 40px;">(\$450,000 – line 2: \$ _____ ) × line 3: \$ _____<br/>\$100,000</p>  | <div style="border: 1px solid black; width: 100%; height: 40px; margin-bottom: 10px;"></div> <p style="text-align: right; margin: 0;"><b>4</b></p> |

**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).

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

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Enter the result of the following calculation on line 7 (**up to the maximum that applies to you**, as indicated below):

Amount from line 5: \$ \_\_\_\_\_ × \_\_\_\_\_ % **REBATE RATE**

**REBATE RATE**

Choose the rebate rate below that applies to you and use it in the calculation above. Only one rebate rate can apply.

Use **1.57%** if the house is located in Nova Scotia, the agreement of purchase and sale was entered into on or after July 1, 2010, and possession of the house was first transferred to you on or after that date.

**If your rebate rate is 1.57%, the maximum you can enter on line 7 is \$6,300.**

Use **1.60%** if the house is located in:

- New Brunswick or Newfoundland and Labrador, the agreement of purchase and sale was entered into on or after July 1, 2010, and possession of the house was first transferred to you on or after that date; or
- Ontario, possession of the house was first transferred to you on or after July 1, 2010, and the builder had to account for the HST at 13% on the \*self-supply of the house and the land.

**If your rebate rate is 1.60%, the maximum you can enter on line 7 is \$6,300.**

Use **1.61%** if the house is located in British Columbia, possession of the house was first transferred to you on or after July 1, 2010, and the builder had to account for the HST at 12% on the \*self-supply of the house and the land.

**If your rebate rate is 1.61%, the maximum you can enter on line 7 is \$6,300.**

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|  | 7 |
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Use **1.71%** if:

- a) the builder had to account for the GST at 5% on the \*self-supply of the house and land 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 land, and:
  - possession of the house was first transferred to you before July 1, 2010; or
  - the agreement of purchase and sale was entered into before April 7, 2010;
- b) the house is located in New Brunswick or Newfoundland and Labrador, possession of the house was first transferred to you after June 30, 2010, and the agreement of purchase and sale was entered into after April 6, 2010, and before July 1, 2010; or
- c) the house is located in Nova Scotia, possession of the house was first transferred to you after June 30, 2010, and the agreement of purchase and sale was entered into after April 6, 2010, and before July 1, 2010.

**If your rebate rate is 1.71%, the maximum you can enter on line 7 is \$6,300.**

Use **2.04%** if the builder had to account for GST at 6% or HST at 14% on the \*self-supply of the house and land.

**If your rebate rate is 2.04%, the maximum you can enter on line 7 is \$7,560.**

Use **2.34%** if the builder had to account for GST at 7% or HST at 15% on the \*self-supply of the house and land, under an agreement entered into before May 3, 2006.

**If your rebate rate is 2.34%, the maximum you can enter on line 7 is \$8,750.**

\*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.

**Part II – Rebate calculation for Application Type 1B or 5 (continued)**

**GST/HST new housing rebate**

Complete line 8 as follows if your rebate rate for completing line 7 was **1.71%** and situation a) applied to you.

- If line 6 is \$367,500 or less, enter the amount from line 7.
- If line 6 is \$472,500 or more, enter "0" since you are not entitled to a rebate.
- If line 6 is more than \$367,500 but less than \$472,500, do the following calculation for line 8:

$$\frac{(\$472,500 - \text{line 6: } \$ \underline{\hspace{2cm}})}{\$105,000} \times \text{line 7: } \$ \underline{\hspace{2cm}}$$

**OR**

Complete line 8 as follows if your rebate rate for completing line 7 was **1.60%**, or **1.71%** and situation b) applied to you.

- If line 6 is \$395,500 or less, enter the amount from line 7.
- If line 6 is \$508,500 or more, enter "0" since you are not entitled to a rebate.
- If line 6 is more than \$395,500 but less than \$508,500, do the following calculation for line 8:

$$\frac{(\$508,500 - \text{line 6: } \$ \underline{\hspace{2cm}})}{\$113,000} \times \text{line 7: } \$ \underline{\hspace{2cm}}$$

**OR**

Complete line 8 as follows if your rebate rate for completing line 7 was **1.61%**.

- If line 6 is \$392,000 or less, enter the amount from line 7.
- If line 6 is \$504,000 or more, enter "0" since you are not entitled to a rebate.
- If line 6 is more than \$392,000 but less than \$504,000, do the following calculation for line 8:

$$\frac{(\$504,000 - \text{line 6: } \$ \underline{\hspace{2cm}})}{\$112,000} \times \text{line 7: } \$ \underline{\hspace{2cm}}$$

**OR**

Complete line 8 as follows if your rebate rate for completing line 7 was **1.57%**, or **1.71%** and situation c) applied to you.

- If line 6 is \$402,500 or less, enter the amount from line 7.
- If line 6 is \$517,500 or more, enter "0" since you are not entitled to a rebate.
- If line 6 is more than \$402,500 but less than \$517,500, do the following calculation for line 8:

$$\frac{(\$517,500 - \text{line 6: } \$ \underline{\hspace{2cm}})}{\$115,000} \times \text{line 7: } \$ \underline{\hspace{2cm}}$$

**OR**

Complete line 8 as follows if your rebate rate for completing line 7 was **2.04%**.

- If line 6 is \$371,000 or less, enter the amount from line 7.
- If line 6 is \$477,000 or more, enter "0" since you are not entitled to a rebate.
- If line 6 is more than \$371,000 but less than \$477,000, do the following calculation for line 8:

$$\frac{(\$477,000 - \text{line 6: } \$ \underline{\hspace{2cm}})}{\$106,000} \times \text{line 7: } \$ \underline{\hspace{2cm}}$$

**OR**

Complete line 8 as follows if your rebate rate for completing line 7 was **2.34%**.

- If line 6 is \$374,500 or less, enter the amount from line 7.
- If line 6 is \$481,500 or more, enter "0" since you are not entitled to a rebate.
- If line 6 is more than \$374,500 but less than \$481,500, do the following calculation for line 8:

$$\frac{(\$481,500 - \text{line 6: } \$ \underline{\hspace{2cm}})}{\$107,000} \times \text{line 7: } \$ \underline{\hspace{2cm}}$$

**Enter the result of your calculation, whichever applies, on line 8.**

\_\_\_\_\_ **8**

**Part III – Rebate calculation for Application Type 3**

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

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|  | <b>9</b> |
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Enter the result of the following calculation on line 10 (up to the maximum that applies to you, as indicated below):

Amount from line 9: \$ \_\_\_\_\_ × \_\_\_\_\_ % **REBATE RATE**

**REBATE RATE**

Choose the rebate rate below that applies to you and use it in the calculation above. Only one rebate rate can apply.

Use **1.57%** if the unit is located in Nova Scotia, the \*co-op had to pay HST at 15%, and the agreement for the sale of the share was entered into on or after July 1, 2010.

**If your rebate rate is 1.57%, the maximum you can enter on line 10 is \$6,300.**

Use **1.60%** if the unit is located in:

- New Brunswick or Newfoundland and Labrador, the agreement for the sale of the share was entered into on or after July 1, 2010, and your rebate application is filed on or after that date; or
- Ontario, the \*co-op had to pay HST at 13%, and your rebate application is filed on or after July 1, 2010.

**If your rebate rate is 1.60%, the maximum you can enter on line 10 is \$6,300.**

Use **1.61%** if the unit is located in British Columbia, the \*co-op had to pay HST at 12%, and your rebate application is filed on or after July 1, 2010.

**If your rebate rate is 1.61%, the maximum you can enter on line 10 is \$6,300.**

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|  | <b>10</b> |
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Use **1.71%** if one of the following situations applies to you:

- a) 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 \*co-op had to pay HST at 13% and the agreement for the sale of the share was entered into before April 7, 2010;
- b) the unit is located in New Brunswick or Newfoundland and Labrador, you file your rebate application after April 6, 2010, and the agreement for the sale of the share was entered into after April 6, 2010, but before July 1, 2010;
- c) the unit is located in Nova Scotia, the \*co-op had to pay the HST at 13%, and the agreement for the sale of the share was entered into after April 6, 2010, but before July 1, 2010.

**If your rebate rate is 1.71% the maximum you can enter on line 10 is \$6,300.**

Use **2.04%** if the \*co-op had to pay GST at 6% or HST at 14%.

**If your rebate rate is 2.04%, the maximum you can enter on line 10 is \$7,560.**

Use **2.34%** if the \*co-op had to pay GST at 7% or HST at 15% before July 1, 2006.

**If your rebate rate is 2.34%, the maximum you can enter on line 10 is \$8,750.**

\*To find out the rate of tax the co-op had to pay, see Section D of Form GST190 or contact the co-op.

**Part III – Rebate calculation for Application Type 3 (continued)**

**GST/HST new housing rebate**

Complete line 11 as follows if your rebate rate for completing line 10 was **1.71%** and situation a) applied to you.

- If line 9 is \$367,500 or less, enter the amount from line 10.
- If line 9 is \$472,500 or more, enter "0" since you are not entitled to a rebate.
- If line 9 is more than \$367,500 but less than \$472,500, do the following calculation for line 11:

$$\frac{(\$472,500 - \text{line 9: } \$ \underline{\hspace{2cm}})}{\$105,000} \times \text{line 10: } \$ \underline{\hspace{2cm}}$$

**OR**

Complete line 11 as follows if your rebate rate for completing line 10 was **1.61%**.

- If line 9 is \$392,000 or less, enter the amount from line 10.
- If line 9 is \$504,000 or more, enter "0" since you are not entitled to a rebate.
- If line 9 is more than \$392,000 but less than \$504,000, do the following calculation for line 11:

$$\frac{(\$504,000 - \text{line 9: } \$ \underline{\hspace{2cm}})}{\$112,000} \times \text{line 10: } \$ \underline{\hspace{2cm}}$$

**OR**

Complete line 11 as follows if your rebate rate for completing line 10 was **1.60%**, or **1.71%** and situation b) applied to you.

- If line 9 is \$395,500 or less, enter the amount from line 10.
- If line 9 is \$508,500 or more, enter "0" since you are not entitled to a rebate.
- If line 9 is more than \$395,500 but less than \$508,500, do the following calculation for line 11:

$$\frac{(\$508,500 - \text{line 9: } \$ \underline{\hspace{2cm}})}{\$113,000} \times \text{line 10: } \$ \underline{\hspace{2cm}}$$

**OR**

Complete line 11 as follows if your rebate rate for completing line 10 was **1.57%**, or **1.71%** and situation c) applied to you.

- If line 9 is \$402,500 or less, enter the amount from line 10.
- If line 9 is \$517,500 or more, enter "0" since you are not entitled to a rebate.
- If line 9 is more than \$402,500 but less than \$517,500, do the following calculation for line 11:

$$\frac{(\$517,500 - \text{line 9: } \$ \underline{\hspace{2cm}})}{\$115,000} \times \text{line 10: } \$ \underline{\hspace{2cm}}$$

**OR**

Complete line 11 as follows if your rebate rate for completing line 10 was **2.04%**.

- If line 9 is \$371,000 or less, enter the amount from line 10.
- If line 9 is \$477,000 or more, enter "0" since you are not entitled to a rebate.
- If line 9 is more than \$371,000 but less than \$477,000, do the following calculation for line 11:

$$\frac{(\$477,000 - \text{line 9: } \$ \underline{\hspace{2cm}})}{\$106,000} \times \text{line 10: } \$ \underline{\hspace{2cm}}$$

**OR**

Complete line 11 as follows if your rebate rate for completing line 10 was **2.34%**.

- If line 9 is \$374,500 or less, enter the amount from line 10.
- If line 9 is \$481,500 or more, enter "0" since you are not entitled to a rebate.
- If line 9 is more than \$374,500 but less than \$481,500, do the following calculation for line 11:

$$\frac{(\$481,500 - \text{line 9: } \$ \underline{\hspace{2cm}})}{\$107,000} \times \text{line 10: } \$ \underline{\hspace{2cm}}$$

**Enter the result of your calculation, whichever applies, on line 11.**

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**Enter the applicable amounts from this form on Form GST190.**