



GST190 ONTARIO REBATE SCHEDULE

Use this rebate schedule to calculate the amount of your Ontario new housing rebate for some of the provincial part of the harmonized sales tax (HST) if you bought a new house in Ontario (including a residential condominium unit, a duplex, or a share of the capital stock of a co-operative housing corporation [co-op]). You are eligible to claim this rebate if:

- you are entitled to claim a GST/HST new housing rebate for some of the federal part of the HST; or
- you would be entitled to claim that rebate if the purchase price of the house or share of capital stock in the co-op (for application types 1A, 2, and 3) or the fair market value of the house (for application types 1B and 5) was less than the applicable maximum.

Note for owner-built houses

If you built your house or hired someone to build it, do not complete this schedule. Use Form GST191, *GST/HST New Housing Rebate Application for Owner-Built Houses*, and Form RC7191-ON, *GST191 Ontario Rebate Schedule*.

For more information, see Guide RC4028, *GST/HST New Housing Rebate*, go to www.cra.gc.ca/gsthst, or call 1-800-959-5525.

Section A – House information			
Address of the new house (Apt No – Street No Street name, RR)	City	Province ON	Postal code
Section B – Ontario rebate calculation (complete only one of Parts I, II, or III, whichever applies)			
Part I – Rebate calculation for Application Type 1A or 2			
Provincial part of the HST			
Total HST paid on the house \$ _____ x 8 = \$ _____ ÷ 13			A
Purchase price of house (do not include the HST).			B
Ontario new housing rebate amount (multiply line A above by 75%, to a maximum of \$24,000). If you are entitled to claim a GST/HST new housing rebate for some of the federal part of the HST, enter the amount from line C on line D of Form GST190, <i>GST/HST New Housing Rebate Application for Houses Purchased From a Builder</i> .			C
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).			D
Fair market value of house (including the land and building) when possession was transferred to you.			E
Ontario new housing rebate amount (multiply line D above by 5.31%, to a maximum of \$24,000). If you are entitled to claim a GST/HST new housing rebate for some of the federal part of the HST, enter the amount from line F on line I of Form GST190, <i>GST/HST New Housing Rebate Application for Houses Purchased From a Builder</i> .			F
Part III – Rebate calculation for Application Type 3			
Total purchase price for the share of the capital stock in the co-op.			G
Ontario new housing rebate amount (multiply line G above by 5.31%, to a maximum of \$24,000). If you are entitled to claim a GST/HST new housing rebate for some of the federal part of the HST, enter the amount from line H on line M of Form GST190, <i>GST/HST New Housing Rebate Application for Houses Purchased From a Builder</i> .			H

Privacy Act, Personal Information Bank number CRA PPU 091

Instructions

If the builder pays or credits you with the amount of your Ontario new housing rebate

Provide this rebate schedule along with a completed Form GST190 to the builder. The builder must send both forms to us.

If the builder does not pay or credit you with the amount of your Ontario new housing rebate

If you **are** entitled to claim a GST/HST new housing rebate for some of the federal part of the HST, send this rebate schedule to us along with a completed Form GST190 and your supporting documentation.

If you **are not** entitled to claim a GST/HST new housing rebate for some of the federal part of the HST, you do not have to enter any amounts from this form on Form GST190. Complete sections A, B, C, D, and E of Form GST190 and send it to us, along with this completed rebate schedule and your supporting documentation.