



GST191 ONTARIO REBATE SCHEDULE

Use this 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 are an individual who built or hired someone else to build a new house in Ontario, you substantially renovated your house in Ontario, built a major addition that forms part of a renovation of your house in Ontario, or you converted a non-residential building in Ontario to residential use. You are eligible to claim this rebate if:

- you are entitled to a GST/HST new housing rebate for the federal part of the HST; or
• you would be entitled to that rebate if the fair market value of the house (land and building) was less than \$450,000.

You have to complete Form GST191-WS, Construction Summary Worksheet, first. The total amount(s) of tax paid that you calculated on Form GST191-WS will be used to calculate your rebate amount on this schedule.

For more information and instructions, 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
Section B - Ontario rebate calculation
Ontario new housing rebate amount

Privacy Act, Personal Information Bank number CRA PPU 091

Instructions

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 T onto the corresponding line T on Form GST191. Send this rebate schedule to us along with completed Form GST191 and Form GST191-WS.

If you are not entitled to claim a GST/HST new housing rebate for some of the federal part of the HST, but you are entitled to claim an Ontario new housing rebate for some of the provincial part of the HST, you do not have to enter any amount from this form onto Form GST191. Complete this rebate schedule, Sections A, B, C, and E of Form GST191, and Form GST191-WS, and send all three forms to us.