



## 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](http://www.cra.gc.ca/gsthst), or call 1-800-959-5525.

<b>Section A – House information</b>			
Address of the new house (Unit No – Street No Street name, RR)	City	Province <b>O N</b>	Postal code
Did you pay the HST on the purchase of the land? <input type="checkbox"/> Yes <input type="checkbox"/> No			
<b>Section B – Ontario rebate calculation</b>			
If you are eligible, complete this section and enter the amount from line T onto the corresponding line T of Form GST191, <i>GST/HST New Housing Rebate Application for Owner-Built Houses</i> .			
Enter the fair market value of the house at the time of substantial completion (including both the building and the land).			R
Amount from Box 4 on page 7 of Form GST191-WS	\$ _____ × 7 = _____ ÷ 12 =		1
Amount from Box 5 on page 7 of Form GST191-WS	\$ _____ × 8 = _____ ÷ 13 =		2
Amount from Box 6 on page 7 of Form GST191-WS	\$ _____ × 8 = _____ ÷ 14 =		3
Amount from Box 8 on page 7 of Form GST191-WS	\$ _____ × 8 = _____ ÷ 15 =	_____ A	
Amount from Box 9 on page 7 of Form GST191-WS	\$ _____ × 10 = _____ ÷ 15 =	_____ B	
Add lines A and B and enter the result on line 4			4
Amount from Box 7 on page 7 of Form GST191-WS	\$ _____ × 9 = _____ ÷ 14 =		5
Enter the tax you self-assessed on Form GST489 for construction materials you brought into Ontario:			6
Add lines 1, 2, 3, 4, 5, and 6 and enter the result on line 7			7
<b>Ontario new housing rebate amount</b>			
If you paid the HST on the purchase of the land, multiply line 7 by 75% to a <b>maximum of \$24,000</b> .			T
If you did <b>not</b> pay the HST on the purchase of the land, multiply line 7 by 75% to a <b>maximum of \$16,080</b> .			

*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.