Canada Revenue Agency | Agence du revenu du Canada

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GST/HST New Housing Rebate Application for Owner-Built Houses

Do not use this area.

Fill out this form to calculate and claim a GST/HST new housing rebate (NHR), a provincial NHR, or a first-time home buyers' (FTHB) GST/HST rebate if you are an individual who:

- built a new house or substantially renovated your house
- added a major addition to your house as part of a renovation of your existing house
- converted your house from non-residential use to residential use

First, you have to fill out Form GST191-WS, Construction Summary Worksheet. You will use the total amount of tax paid that you calculated on Form GST191-WS to calculate your rebate amount on this form. You have to send **both** forms to the Canada Revenue Agency (CRA), as well as Form RC7191-ON, GST191 Ontario Rebate Schedule (if it applies). You can choose to send us **all required** forms online using My Account. To sign in to your CRA account or register to access My Account, My Business Account or Represent a Client, go to **canada.ca/cra-sign-in-services**. If you do not send all the required documents to the CRA, your application may be denied.

First-time home buyer

You are considered a first-time home buyer if you meet **all** of the conditions below at the earlier of the time when you first occupied the house as a place of residence and the time when the construction or substantial renovation of the house was substantially completed:

- You are 18 years of age or older
- You are a Canadian citizen or a permanent resident of Canada
- You have not lived in a home, whether inside or outside of Canada, that you or your spouse or common-law partner owned or jointly owned as your primary place of residence at any time in the calendar year or in the preceding four calendar years
- You have not previously applied for or been deemed to have applied for an FTHB GST/HST rebate

Owner-built homes

The FTHB GST/HST rebate is available if **all** of the following conditions are met:

- The construction or substantial renovation of the house begins on or after March 20, 2025 and before 2031, for use as your primary place of residence.
- The construction or substantial renovation of the house is substantially completed before 2036
- You are the first to occupy the home as a place of residence after the construction or substantial renovation is substantially completed
- You first occupy the house as a place of residence before 2036

Ontario new home affordability payment (ONHAP)

Ontario is providing additional top-up relief with an amount equivalent of up to the 5% federal part of the HST, to a maximum of $50,000. This amount would be paid directly by the province of Ontario. You must be entitled to the Ontario enhanced new housing rebate (ENHR) to qualify for the ONHAP.

The ONHAP amount is reduced by the GST/HST new housing rebate and FTHB GST/HST rebate that you are entitled to, as applicable.

A separate rebate application is not required to claim the ONHAP. Fill out the "ONHAP – Consent to share information" section below to allow the CRA to provide the province of Ontario with the relevant information to administer this payment.

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Part A – Claimant information

Claimant's business number (if applicable): | | | | | | | | | | R | T | | | | |

Claimant's social insurance number: | | | | | | | | | |

Language preference: ☐ English ☐ French

Claimant's legal name (last name, first name and initials) – Enter **one name only**, even if several individuals own the house: _____

Home telephone number: _____

Daytime telephone number: _____ Extension: _____

First-time home buyers

I am claiming the FTHB GST/HST rebate and I certify that I meet **all** four conditions below at the earlier of the time when I first occupied the house as a place of residence and the time when the construction or substantial renovation of the house was substantially completed: ☐ Yes ☐ No

- I am 18 years of age or older
- I am a Canadian citizen or a permanent resident of Canada
- I have not lived in a home, whether inside or outside of Canada, that I or my spouse or common-law partner owned or jointly owned as my primary place of residence at any time in the calendar year or in the preceding four calendar years
- I have not previously applied for or been deemed to have applied for an FTHB GST/HST rebate

Ontario enhanced new housing rebate

I am claiming the Ontario ENHR: ☐ Yes ☐ No

- The home is in the province of Ontario
- The construction began on or after April 1, 2026 and on or before March 31, 2027 and was substantially completed before 2030

ONHAP – Consent to share information

If you are eligible for the Ontario enhanced new housing rebate, complete the following to provide consent for information sharing purposes:

I consent to the Canada Revenue Agency sharing my contact information (including email address) and banking information (including Direct Deposit details) with the Province of Ontario to support the administration of the Ontario new home affordability payment (ONHAP). ☐ Yes ☐ No

If you choose to withhold consent, your information will not be shared with the Province of Ontario and you will be responsible for submitting the required information directly to them to request this payment.

Other owner information

If more than one individual owns the house, list all other owners. Attach a separate sheet if you need more space.

Last name, first name, and initials of other owner: _____

Last name, first name, and initials of other owner: _____

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Part A – Claimant information (continued)

Address of the house you built or substantially renovated

Unit no. – Street no. Street name, P.O. Box, RR:

City:

Province or territory:

Postal code:

Mailing address of claimant

☐ Same as above or:

Unit no. – Street no. Street name, RR:

City:

Province, territory or state:

Postal code or ZIP code:

Country:

Part B – House information

If you are claiming a GST/HST new housing rebate, Ontario new housing rebate or Ontario ENHR, did you build or substantially renovate the house for use as your, or a relation's, **primary place of residence**? ☐ Yes ☐ No

If you are claiming an FTHB GST/HST rebate or the Ontario FTHB rebate, did you build or substantially renovate the house for use as your **primary place of residence** and were you the first to occupy the house? ☐ Yes ☐ No

If you are claiming the FTHB GST/HST rebate, the Ontario FTHB rebate or the Ontario ENHR, enter the date the construction or substantial renovation of the house began: Year Month Day

If you are claiming the FTHB GST/HST rebate, the Ontario FTHB rebate or the Ontario ENHR, enter the date the construction or substantial renovation of the house was substantially completed: Year Month Day

If you are claiming the FTHB GST/HST rebate, the Ontario FTHB rebate or the Ontario ENHR, enter the date you first occupied the house: Year Month Day

Base date for filing deadline. See Guide RC4028, GST/HST New Housing Rebate, to determine your base date. Year Month Day

Legal description of property – Lot, plan, concession, range, parcel, section, etc. You will find the description on your deed, or on another land transfer document available from your provincial land registry office. If it applies, use the strata lot for the lot number.

Lot number or strata number:

Plan number:

Other (concession, range, parcel, section):

For a mobile home, indicate:

Manufacturer:

Model:

Serial number:

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

Section 1 – GST/HST new housing rebate amount

Fill out Section 1 if you are claiming **only** the GST/HST new housing rebate.
If you are claiming the FTHB GST/HST Rebate, or both the FTHB GST/HST rebate and the GST/HST new housing rebate, go to Section 2 below.

If the fair market value of the house, including the land, is $450,000 or more, do **not** complete this section. 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 7 of Form GST191-WS: $ _____ **A**

Amount from box D on page 7 of Form GST191-WS: $ _____ **D**

Add lines A and D and enter the result on line G: $ _____ **G**

Amount from line G: $ _____ × 36% = (maximum of $6,300) $ _____ **H**

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**

Enter the following amount on line S:

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

$$\frac{\$450{,}000 - \text{line R: } \$ _____}{\$100{,}000} \times \text{line H: } \$ _____ = \$ _____ \quad \textbf{S}$$

Part D – Rebate Calculation (continued)

Section 2 – First-time home buyers' GST/HST rebate amount

Fill out Section 2 if you are claiming the FTHB GST/HST rebate, or both the FTHB GST/HST rebate and the GST/HST new housing rebate. If you are claiming **only** the GST/HST new housing rebate, go to Section 1 above.

If the fair market value of the house, including the land, is $1,500,000 or more, do **not** fill out this section. 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 7 of Form GST191-WS: $ _____ **A**

Amount from box D on page 7 of Form GST191-WS: $ _____ **D**

Add lines A and D and enter the result on line G: $ _____ **G**

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**

Enter the following amount on line S:

- If the amount from line R is $1,000,000 or less, enter the amount from line G on line S (up to a maximum of $50,000)
- If the amount from line R is $1,500,000 or more, enter "0" since you are **not** eligible to claim a rebate
- If the amount from line R is more than $1,000,000 but less than $1,500,000, enter the result of the following calculation on line S:

$$\frac{(\$1{,}500{,}000 - \text{line R: } \$\ ____)}{\$500{,}000} \times \text{Lesser of } \$50{,}000 \text{ and line G } \$\ ____ = \$\ ____ \ \textbf{S}$$

Total rebate amount

GST/HST new housing rebate or first-time home buyers' GST/HST rebate (line S of either Section 1 or Section 2, whichever applies): $ _____ **S**

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

If you are claiming the FTHB GST/HST rebate and either you or someone else has already claimed the GST/HST new housing rebate for the house, enter the amount of the GST/HST new housing rebate on line X1: $ _____ **X1**

If you are claiming the Ontario FTHB rebate or the Ontario ENHR, and either you or someone else has already claimed the Ontario new housing rebate for the house, enter the amount of the Ontario new housing rebate on line X2: $ _____ **X2**

If you are claiming the Ontario ENHR and either you or someone else has already claimed the Ontario FTHB rebate for the house, enter the amount of the Ontario FTHB rebate on line X3. $ _____ **X3**

Total rebate amount, including any Ontario rebate if it applies, (line S **plus** line T **minus** lines X1, X2 and X3): $ _____ **U**

Part E – Certification

I certify that the information given on this application, including the attached Construction Summary Worksheet, any accompanying provincial rebate schedule and all supporting documents is correct and complete. This is the first time I have filed a GST/HST new housing rebate or a first-time home buyers' GST/HST rebate application for this house, or the previous amount claimed has been deducted from this rebate application. I have not previously claimed the "Total rebate amount," or any part of that amount, or the previous amount claimed has been deducted from this rebate application, and I am eligible to claim this total rebate amount. I also certify that the house is my, or one of my relation's, primary place of residence and is not intended as a rental property. If I am claiming the FTHB GST/HST rebate or Ontario FTHB rebate, I certify that I am a first-time home buyer and the house is my primary place of residence.

Name (print)	Signature of the claimant or authorized person	Year Month Day

Personal information (including the SIN) is collected and used to administer or enforce 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 disclosed to other federal, provincial, territorial, aboriginal or foreign government institutions to the extent authorized by law. Failure to provide this information may result in paying interest or penalties, or in other actions. Under the Privacy Act, individuals have a right of protection, access to and correction of their personal information, and 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**.

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General Information

Who should fill out this form

Fill out this form to calculate and claim a GST/HST new housing rebate, and a first-time home buyers' GST/HST 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 you or a relation if you are claiming a GST/HST new housing rebate. The house **must** be your primary place of residence and you **must** be the first to occupy the house if you are claiming the first-time home buyers' GST/HST rebate. 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 you may be eligible to claim the Ontario new housing rebate, Ontario FTHB rebate and/or Ontario ENHR. Fill out Form RC7191-ON, GST191 Ontario Rebate Schedule, to claim those rebates, as applicable.

Documents required

You have to submit:

- a completed Form GST191-WS, Construction Summary Worksheet
- any invoices where the vendor did **not** charge GST/HST on the invoice (photocopies of these invoices will be acceptable)

Do **not** send any other invoices to the CRA. You may be requested to submit proof of occupancy. Keep all original invoices and documents for **six** years in case the CRA asks to see them.

When should I file my claim

Generally, you have **two** years from the date the construction or substantial renovation is substantially 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.

Filing this form online

For information on filing this rebate online, go to **canada.ca/en/revenue-agency/services/forms-publications/forms/gst191**. If you file your rebate application online, you do **not** need to file a paper application.

First-time home buyers' GST/HST rebate

If you are claiming the FTHB GST/HST rebate, the calculation in the form already incorporates the GST/HST new housing rebate where applicable. This means a single calculation under Part D is sufficient unless the rebates are being claimed by different individuals. In such cases, each claimant must calculate and report their respective rebate amounts independently.

If another person is claiming the GST/HST new housing rebate for this house and you are claiming the FTHB GST/HST rebate, you must subtract the amount the other person is claiming as a GST/HST new housing rebate for this house by reporting it on line X1 in Part D.

Consent to share information (ONHAP)

If you are eligible for the Ontario ENHR, you are also eligible for the ONHAP. Please complete the consent under Part A to provide your consent for information sharing with the Province of Ontario to support the administration of the ONHAP.

Providing consent allows for a more streamlined payment process, as the required information will be securely transferred to the Province of Ontario on your behalf.

If you choose not to provide consent, your information will not be shared with the Province of Ontario. In this case, you will be responsible for submitting the required information directly to the Province of Ontario to proceed with requesting this payment.

Where to send this form if you are filing a paper application

If the rebate is for a property in Ontario, mail this completed form, the Ontario rebate schedule, and 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 you do not fill out this form in full, the rebate calculation is incorrect, or the required documents are not submitted with your application. You can only apply for the rebate once for each house.

Definition

House, for the purposes of the GST/HST and/or applicable provincial new housing rebate, generally includes a detached or semi-detached single-unit house, a duplex, a condominium unit, a townhouse, a unit in a cooperative housing corporation, a mobile home (including a modular home), and a floating home. It may also include the land around and underneath the house that is reasonably necessary for its use and enjoyment as a place of residence. This is generally up to one half hectare (1.23 acres) and may include nearby buildings such as a detached garage or shed.

House may also include a bed and breakfast or similar establishment where rooms are rented for short-term accommodation to the public. If more than 50% of the house is occupied by the owner or a relation as a primary place of residence, a GST/HST and/or applicable provincial new housing rebate may be claimed in respect of the entire house. If 50% or less of the house is occupied by the owner or a relation as a primary place of residence, only the part that is the primary place of residence is eligible for rebate purposes.

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**, or call **1-800-959-5525**.