



## 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 [canada.ca/gst-hst](http://canada.ca/gst-hst), or call **1-800-959-5525**.

<b>Complete only one of parts 1, 2, or 3 (whichever applies)</b>	
Application type ( <b>tick one box</b> ). The application type is the same as you entered on Form GST190. <input type="checkbox"/> Type 1A <input type="checkbox"/> Type 1B <input type="checkbox"/> Type 2 <input type="checkbox"/> Type 3 <input type="checkbox"/> Type 5	
Type of rebate calculation ( <b>tick one box</b> ) and complete the applicable calculation. <input type="checkbox"/> Complete Part 1 below if this application is for a Type 1A or Type 2 rebate <input type="checkbox"/> Complete Part 2 on pages 2 and 3 if this application is for a Type 1B or Type 5 rebate <input type="checkbox"/> Complete Part 3 on pages 4 and 5 if this application is for a Type 3 rebate	
<b>Part 1 – Rebate calculation for Application Type 1A or 2</b>	
If you paid GST on the purchase of the house, enter on line 1 the amount of GST paid. If you paid HST on the purchase of the house, enter on line 1 the result of the applicable calculation below: <b>If you paid 12% HST</b> , multiply the HST paid by 5/12. <b>If you paid 13% HST</b> , multiply the HST paid by 5/13. <b>If you paid 14% HST</b> after March 31, 2013, under an agreement entered into after November 8, 2012, multiply the HST paid by 5/14. <b>If you paid 14% HST</b> under an agreement entered into before October 31, 2007, multiply the HST paid by 6/14. <b>If you paid 15% HST</b> after June 30, 2010, under an agreement entered into after April 6, 2010, multiply the HST paid by 5/15. <b>If you paid 15% HST</b> under an agreement entered into before May 3, 2006, multiply the HST paid by 7/15. <b>Note</b> If the purchase and sale agreement for the house was assigned to you and you paid the GST or the federal part of the HST on the assignment, also include that tax paid on line 1.	<div style="border-bottom: 1px solid black; width: 100%; margin-bottom: 5px;"></div> <div style="text-align: right; margin-bottom: 5px;">  1</div>
Enter the purchase price of the house (do not include GST/HST). <b>Note</b> If the purchase and sale agreement for the house was assigned to you and you paid the GST or the federal part of the HST on the assignment, also include the purchase price for the assignment on line 2.	<div style="border-bottom: 1px solid black; width: 100%; margin-bottom: 5px;"></div> <div style="text-align: right; margin-bottom: 5px;">  2</div>
Complete the applicable calculation below and enter the result on line 3. If you paid: <ul style="list-style-type: none"> <li>• 5% GST, 12% or 13% HST;</li> <li>• 14% HST after March 31, 2013, under an agreement entered into after November 8, 2012; or</li> <li>• 15% HST after June 30, 2010, under an agreement entered into after April 6, 2010,</li> </ul> do the following calculation:  Amount from line 1: \$ _____ × 36% ( <b>maximum \$6,300</b> ) <div style="text-align: center; margin: 5px 0;"><b>OR</b></div> If you paid 6% GST or 14% HST under an agreement entered into before October 31, 2007, do the following calculation:  Amount from line 1: \$ _____ × 36% ( <b>maximum \$7,560</b> ) <div style="text-align: center; margin: 5px 0;"><b>OR</b></div> If you paid 7% GST or 15% HST under an agreement entered into before May 3, 2006, do the following calculation:  Amount from line 1: \$ _____ × 36% ( <b>maximum \$8,750</b> )	<div style="border-bottom: 1px solid black; width: 100%; margin-bottom: 5px;"></div> <div style="text-align: right; margin-bottom: 5px;">  3</div>
<b>GST/HST new housing rebate amount</b> If line 2 is \$350,000 or less, enter the amount from line 3 on line 4. 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. If line 2 is more than \$350,000 but less than \$450,000, enter the result of the following calculation on line 4: (\$450,000 – line 2: \$ _____ ) × line 3: \$ _____ <div style="text-align: center; margin-top: 5px;">\$100,000</div>	<div style="border-bottom: 1px solid black; width: 100%; margin-bottom: 5px;"></div> <div style="text-align: right; margin-bottom: 5px;">  4</div>

**Part 2 – 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 \$6,300**):

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, possession of the house was transferred to you after June 30, 2010, and the agreement for the sale of the house was entered into after June 30, 2010;
- New Brunswick, possession of the house was transferred to you after June 30, 2016, and the agreement for the sale of the house was entered into after March 30, 2016;
- Newfoundland and Labrador, possession of the house was transferred to you after June 30, 2016, and the agreement for the sale of the house was entered into after May 3, 2016; or
- Prince Edward Island, possession of the house was transferred to you after September 30, 2016, and the agreement for the sale of the house was entered into after June 16, 2016.

Use **1.58%** if the house is located in Prince Edward Island, possession of the house was transferred to you:

- after September 30, 2016, and the agreement for the sale of the house was entered into before June 17, 2016; or
- after March 31, 2013, and before October 1, 2016, and the \*builder had to pay HST at 14%.

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

- Ontario, possession of the house was transferred to you after June 30, 2010, and the \*builder had to pay HST at 13%;
- New Brunswick, possession of the house was transferred to you:
  - after June 30, 2016, and the agreement for the sale of the house was entered into before March 31, 2016; or
  - after June 30, 2010, and before July 1, 2016, and the agreement for the sale of the house was entered into after June 30, 2010; or
- Newfoundland and Labrador, possession of the house was transferred to you:
  - after June 30, 2016, and the agreement for the sale of the house was entered into before May 4, 2016; or
  - after June 30, 2010, and before July 1, 2016, and the agreement for the sale of the house was entered into after June 30, 2010.

Use **1.71%** if the \*builder had to pay only the GST at 5%.

If you entered into an agreement before October 31, 2007, for the purchase of a house and lease of the related land and you took possession of the house within the last two years, call us to find out the rebate rate and the maximum rebate amount that apply to you.

\*To find out the rate of tax the builder had to pay, contact the builder.

**Part 2 – Rebate calculation for Application Type 1B or 5 (continued)****GST/HST new housing rebate**

Complete the calculation below that applies to you and enter the result on line 8. **Only one of the following calculations can apply.**

**Calculation 1** – Use this calculation if your rebate rate for completing line 7 was **1.71%**.

- 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:

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

**Calculation 2** – Use this calculation if your rebate rate for completing line 7 was **1.60%**.

- 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:

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

**Calculation 3** – Use this calculation if your rebate rate for completing line 7 was **1.57%**.

- 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:

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

**Calculation 4** – Use this calculation if your rebate rate for completing line 7 was **1.58%**.

- If line 6 is \$399,000 or less, enter the amount from line 7.
- If line 6 is \$513,000 or more, enter "0" since you are not entitled to a rebate.
- If line 6 is more than \$399,000 but less than \$513,000, do the following calculation for line 8:

$$\frac{(\$513,000 - \text{line 6: } \$ \underline{\hspace{2cm}})}{\$114,000} \times \text{line 7: } \$ \underline{\hspace{2cm}}$$

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

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

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

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Enter the result of the following calculation on line 10 (**up to \$6,300**):

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 co-op housing 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 after June 30, 2010;
- New Brunswick or Newfoundland and Labrador, and the \*co-op had to pay HST at 15% (that is, the HST at 15% that came into effect on July 1, 2016); or
- Prince Edward Island, and the \*coop had to pay HST at 15% (that is, the HST at 15% that came into effect on October 1, 2016).

Use **1.58%** if the co-op housing is located in Prince Edward Island, your rebate application is filed after March 31, 2013, and the \*co-op had to pay HST at 14%.

Use **1.60%** if the co-op housing is located in:

- Ontario, your rebate application is filed after June 30, 2010, and the \*co-op had to pay HST at 13%; or
- New Brunswick or Newfoundland and Labrador, your rebate application is filed after June 30, 2010, and the agreement for the sale of the share was entered into after June 30, 2010.

**Exception for co-op housing in New Brunswick or Newfoundland and Labrador:** The rebate rate of 1.60% does not apply if the \*co-op had to pay HST at 15% (that is, the HST at 15% that came into effect on July 1, 2016). In this case, use 1.57%.

Use **1.61%** if the co-op housing is located in British Columbia, your rebate application is filed after June 30, 2010, and the \*co-op had to pay HST at 12%.

Use **1.71%** if the \*co-op had to pay GST at 5%.

If the \*co-op had to pay GST at 6% or 7% (or HST at 14% or 15%, other than in the situations described above) call us to find out the rebate rate and the maximum rebate amount that apply to you.

\*To find out the rate of tax the co-op had to pay, contact the co-op.

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**Part 3 – Rebate calculation for Application Type 3 (continued)****GST/HST new housing rebate**

Complete the calculation below that applies to you and enter the result on line 11. **Only one of the following calculations can apply.**

**Calculation 1** – Use this calculation if your rebate rate for completing line 10 was **1.71%**.

- 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:

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

**Calculation 2** – Use this calculation 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:

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

**Calculation 3** – Use this calculation if your rebate rate for completing line 10 was **1.60%**.

- 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:

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

**Calculation 4** – Use this calculation if your rebate rate for completing line 10 was **1.57%**.

- 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:

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

**Calculation 5** – Use this calculation if your rebate rate for completing line 10 was **1.58%**.

- If line 9 is \$399,000 or less, enter the amount from line 10.
- If line 9 is \$513,000 or more, enter "0" since you are not entitled to a rebate.
- If line 9 is more than \$399,000 but less than \$513,000, do the following calculation for line 11:

$$\frac{(\$513,000 - \text{line 9: } \$ \underline{\hspace{2cm}})}{\$114,000} \times \text{line 10: } \$ \underline{\hspace{2cm}}$$

**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.**