

## HST Rebate

A rebate is essentially a refund when an individual has paid more money in taxes than what is owed. There are several rebates that you may be eligible for, including the HST new residential rental property rebate and GST/HST new housing rebate.

### HST Residential Rental Property Rebate

You may be eligible for the GST/HST new residential rental property (NRRP) rebate if you are in one of the following situations:

- You are a landlord who purchased a newly constructed or substantially renovated residential rental property
- You are a landlord who built your own residential rental property
- You are a landlord who made an addition to a multiple-unit residential rental complex
- You are a builder who had to account for the GST/HST under the self-supply rules because you sold a residential unit to an individual and leased the related land to that individual under a single written agreement (available only if the individual is eligible to claim the new housing rebate)
- You are a person who had to account for the GST/HST under the self-supply or change-in-use rules because you made an exempt lease of land used for residential purposes (such as the rental of a residential lot or a site in a residential trailer park)

The property must be intended for long-term use as a residence.

You can apply for the rebate up to 2 years after the property closes, and the amount you can receive is dependent on what type of property it is. The maximum amount you can claim for the Ontario new residential rental property rebate is \$24,000 on a single unit. You could receive more if you are eligible to claim part of the federal HST as well.

### GST/HST New Housing Rebate

The GST/HST New Housing Rebate can provide you a refund on taxes charged when you bought a home. You could be eligible if you:

The maximum Ontario new housing rebate amount for owner-built houses depends on whether you paid the HST on your purchase of the land. You could receive up to \$24,000 if you paid the HST on the purchase of the land, and \$16,080 if you did not.

For full details on eligibility, see <https://www.canada.ca/en/revenue-agency/services/forms-publications/publications/rc4028/gst-hst-new-housing-rebate.html>

## How to Apply

### **If purchasing from builder:**

Use the following forms to apply for a rebate for houses purchased from a builder:

To recover the GST or federal part of the HST, fill out [Form GST190, GST/HST New Housing Rebate Application for Houses Purchased from a Builder](#)

To recover the provincial part of the HST (if your house is in Ontario), fill out Form [RC7190 ON, GST190 Ontario Rebate Schedule](#)

### **If the owner built the house:**

Use the following forms to apply for an owner-built housing rebate:

To recover the GST or federal part of the HST, fill out Form [GST191, GST/HST New Housing Rebate Application for Owner-Built Houses](#) and Form [GST191-WS, Construction Summary Worksheet](#)

To recover the provincial part of the HST (if your house is in Ontario), fill out Form [RC7191 ON, GST191 Ontario Rebate Schedule](#)

For more information, see <https://www.canada.ca/en/revenue-agency/services/tax/businesses/topics/gst-hst-businesses/charge-collect-home-construction/new-housing-rebate.html>