GST190 Nova Scotia Rebate Schedule

On April 6, 2010, the Province of Nova Scotia announced changes to the Nova Scotia new housing rebate for some of the provincial part of the harmonized sales tax (HST). It was also announced that the Province of Nova Scotia will administer the Nova Scotia new housing rebate for all rebates filed under the new rules.

Do not use this rebate schedule if you entered into a written agreement of purchase and sale after April 6, 2010, and both ownership and possession are transferred under the agreement after June 2010. In this case, you have to claim your Nova Scotia new housing rebate with the Province of Nova Scotia.

Use this rebate schedule to calculate the amount of your Nova Scotia new housing rebate for some of the provincial part of the HST if you bought a new house in Nova Scotia (including a residential condominium unit, a duplex or a share of the capital stock of a co-operative housing corporation [co-op]) and:

- you entered into a written agreement of purchase and sale on or before April 6, 2010; or
- where you entered into a written agreement of purchase and sale after April 6, 2010, and either ownership or possession is transferred before July 1, 2010.

You are eligible to claim this rebate if:

- you are entitled to claim a GST/HST new housing rebate for some of the federal part of the HST; or
- you would be entitled to claim that rebate if the purchase price of the house or share of capital stock in the co-op (for application types 1A, 2, and 3) or the fair market value of the house (for application types 1B and 5) was less than the applicable maximum; and
- you meet the eligibility criteria in Section A below.

Note for owner-built houses
If your house is located in Nova Scotia and you built your house or hired someone to build it, do not complete this rebate schedule. Use Form GST191, GST/HST New Housing Rebate Application for Owner-Built Houses, to claim your rebate for some of the GST and the federal part of the HST paid to build your house. To claim a rebate for some of the provincial part of the HST paid, visit the Government of Nova Scotia website at nsfirsthome.ca.

For more information, see Guide RC4028, GST/HST New Housing Rebate, or go to canada.ca/gst-hst.

Section A – Eligibility

Owner-occupant: Answer all of the questions. Tick no if a question does not apply. These questions apply to the owner and co-owners identified in Section A of Form GST190, GST/HST New Housing Rebate Application for Houses Purchased from a Builder, and, where applicable, to your relation.

In the last five years before ownership or possession of the new house was transferred to you, whichever was earlier (or if you claimed a GST/HST new housing rebate type 1B or 5 in the last five years before possession was transferred to you), did you or your spouse or common-law partner occupy, in Canada, as your or their primary place of residence:

- a) another house that you or your spouse or common-law partner owned? □ Yes □ No
- b) a unit in a co-op where you or your spouse or common-law partner also held a share of the capital stock of the co-op? □ Yes □ No

If you buy a house in Canada, or a share in a co-op for a unit, that you or your spouse or your common-law partner will not occupy as your or their primary place of residence and your relation occupies this house or unit as his or her primary place of residence, answer the following question:

In the last five years before ownership or possession of the new house was transferred to you, whichever was earlier (or if you claimed a GST/HST new housing rebate type 1B or 5 in the last five years before possession was transferred to you), did the relation or his or her spouse or common-law partner occupy, in Canada, as their primary place of residence, another house that one or both of them owned, or a unit in a co-op where one or both of them also held a share of the capital stock of the co-op? □ Yes □ No

If you answered yes to any of these questions, you are not eligible to claim the Nova Scotia new housing rebate unless your or, in some cases, your relation’s previous house was accidentally destroyed. For the definition of common-law partner and for more information on “owner-occupant,” see Guide RC4028.

Section B – House information

<table>
<thead>
<tr>
<th>Address of the new house (Apt No – Street No Street name, RR)</th>
<th>City</th>
<th>Province</th>
<th>Postal code</th>
</tr>
</thead>
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RC7190-NS E (18) (Ce formulaire est disponible en français.)
Section C – Nova Scotia rebate calculation (complete only one of Parts I, II, or III, whichever applies)

Part I – Rebate calculation for Application Type 1A or 2

If you are eligible, complete the applicable calculation below and enter the result on line A:

If you paid 13% HST on the purchase of the house, do the following calculation:

Total HST paid on the house $ \text{_____} \times 8 = $ \text{_____} / 13

If you paid 14% HST on the purchase of the house, do the following calculation:

Total HST paid on the house $ \text{_____} \times 8 = $ \text{_____} / 14

If you paid 15% HST on the purchase of the house, do the following calculation:

Total HST paid on the house $ \text{_____} \times 8 = $ \text{_____} / 15

Purchase price of house (do not include the HST).

Nova Scotia new housing rebate amount (multiply line A above by 18.75% to a maximum of $1,500).

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 C on line D of Form GST190, GST/HST New Housing Rebate Application for Houses Purchased from a Builder.

Part II – 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).

Fair market value of the house (including the land and building) when possession was transferred to you.

Nova Scotia new housing rebate amount

If the builder had to account for tax at 13% on the self-supply of the house, multiply line D by 1.39% to a maximum of $1,500.

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 F on line I of Form GST190, GST/HST New Housing Rebate Application for Houses Purchased from a Builder.

Part III – Rebate calculation for Application Type 3

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

Nova Scotia new housing rebate amount

If the co-op paid 13% HST, multiply line G by 1.39% to a maximum of $1,500.

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 H on line M of Form GST190, GST/HST New Housing Rebate Application for Houses Purchased from a Builder.

Instructions

If the builder pays or credits you with the amount of your Nova Scotia new housing rebate

Provide this rebate schedule along with a completed Form GST190 to the builder. The builder must send both forms to us.

If the builder does not pay or credit you with the amount of your Nova Scotia new housing rebate

If you are entitled to claim a GST/HST new housing rebate for some of the federal part of the HST, send this rebate schedule to us along with a completed Form GST190 and your supporting documentation.

If you are not entitled to claim a GST/HST new housing rebate for some of the federal part of the HST, you do not have to enter any amounts from this form on Form GST190. Complete sections A, B, C, D, and E of Form GST190 and send it to us, along with this completed rebate schedule and your supporting documentation.

Personal information is collected under the Excise Tax Act to administer tax, rebates, and elections. It may also be used for any purpose related to the enforcement of the Act such as audit, compliance and collection activities. It may be shared or verified with other federal, provincial, territorial or foreign government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties or other actions. Under the Privacy Act, individuals have the right to: access their personal information; request corrections; or, file a complaint to the Privacy Commissioner of Canada regarding the handling of the individual's personal information. Refer to Personal Information Bank CRA PPU 241 on Info Source at canada.ca/cra-info-source.