



## GST191 British Columbia Rebate Schedule

Use this schedule to calculate the amount of your British Columbia 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 British Columbia, you substantially renovated your house in British Columbia, built a major addition that forms part of a renovation of your house in British Columbia, or you converted a non-residential building in British Columbia 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.

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, GST/HST New Housing Rebate Application for Owner Built Homes. Send this rebate schedule to us along with completed Form GST191 and Form GST191-WS, Construction Summary Worksheet.

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 a British Columbia 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.

For more information, see the back of this form, see Guide RC4028, or go to [canada.ca/gst-hst](http://canada.ca/gst-hst).

<b>Section A – House information</b>										
Address of the new house (Unit No. – Street No. Street name, RR)					City		Province		Postal code	
Did you pay the HST on the purchase of the land? <input type="checkbox"/> Yes <input type="checkbox"/> No			What is the date construction or substantial renovation became substantially (90%) completed?				Year	Month		Day
<b>Section B – British Columbia rebate calculation</b>										
<b>If you are eligible</b> , complete this section and enter the amount from line T onto the corresponding line T of Form GST191, GST/HST New Housing Rebate Application for Owner-Built Houses.										
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 British Columbia:									6	
Add lines 1, 2, 3, 4, 5 and 6 and enter the result on line 7									7	
<b>British Columbia new housing rebate amount</b>										
Multiply line 7 by 71.43%. Enter the result on line T up to the maximum that applies to your situation.										
If the construction or substantial renovation was 90% or more completed <b>before</b> April 1, 2012, <b>or</b> you file your rebate application before that date and:										
• You paid the HST on the purchase of the land, the <b>maximum is \$26,250</b> .										T
• You did <b>not</b> pay the HST on the purchase of the land, the <b>maximum is \$17,588</b> .										
If the construction or substantial renovation became 90% or more completed <b>only after</b> March 31, 2012, you file your rebate application after that date and:										
• You paid the HST on the purchase of the land, the <b>maximum is \$42,500</b> .										T
• You did <b>not</b> pay the HST on the purchase of the land, the <b>maximum is \$28,475</b> .										

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](http://canada.ca/cra-info-source).

## General Information

### Who should complete this form?

Use this schedule to calculate the amount of your British Columbia 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 British Columbia, you substantially renovated your house in British Columbia, built a major addition that forms part of a renovation of your house in British Columbia, or you converted a non-residential building in British Columbia to residential use.

You are eligible to claim this rebate if the HST to buy, build, or substantially renovate a house located in British Columbia became payable before April 2013, and:

- 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.

### How do I claim this rebate?

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.

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, GST/HST New Housing Rebate Application for Owner Built Homes. 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 a British Columbia 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.

### Where do I send this form?

Send this completed form along with Form GST191, Form GST191-WS and the supporting documentation to:

**Prince Edward Island Tax Centre  
275 Pope Road  
Summerside PE C1N 6A2**

### When should I file my claim?

Generally, you have two years from the date the construction or substantial renovation is substantially (90%) completed to claim the rebate.

However, as of April 1, 2013, the 12% HST, consisting of a 5% federal part and a 7% provincial part, no longer applies in British Columbia. Instead the GST at 5% and a provincial sales tax applies.

A British Columbia new housing rebate described by this form is only available where the HST to buy, build, or substantially renovate a house located in British Columbia became payable before April 2013.

Generally, you have to file your British Columbia new housing rebate by the **earlier** of:

- two years from the date the construction or substantial renovation is substantially (90%) completed; or
- March 31, 2017.

For information on the filing deadlines that would normally apply for this rebate, see Guide RC4028, GST/HST New Housing Rebate.

No British Columbia new housing rebate will be available for rebate applications filed **after March 31, 2017** (even if the filing deadline that would normally apply has not yet passed).

### What if you need help?

For more information, see Guide RC4028, go to [canada.ca/gst-hst](http://canada.ca/gst-hst).

To get our forms and publications, go to [canada.ca/gst-hst-pub](http://canada.ca/gst-hst-pub).