



GST190 British Columbia Rebate Schedule

Use this rebate 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 bought a new or substantially renovated house in British Columbia (including a residential condominium unit, a duplex, or a share of the capital stock of a co-operative housing corporation [co-op]). You are eligible to claim this rebate if the HST became payable before April 2013, and:

- 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.

Note for owner-built houses

If you built your house or hired someone to build it on land that you already own, do not complete this schedule. Use Form GST191, *GST/HST New Housing Rebate Application for Owner-Built Houses*, and Form RC7191-BC, *GST191 British Columbia Rebate Schedule*.

For more information, see Guide R4028, *GST/HST New Housing Rebate*, go to www.cra.gc.ca/gsthst, or call 1-800-959-5525.

Section A – House information			
Address of the new house (Unit no – Street no Street name, PO Box, RR)		City	Province
			Postal code
			B C
Section B – British Columbia rebate calculation (complete only one of Parts I, II, or III, whichever applies)			
Part I – Rebate calculation for Application Type 1A or 2			
Provincial part of the HST			
Total HST paid on the house \$ _____ x 7 = \$ _____ ÷ 12		_____ A	
Purchase price of house (do not include the HST).		_____ B	
British Columbia new housing rebate amount			
Tick the applicable box and complete the calculation.			
If the HST became payable on the purchase:			
<input type="checkbox"/> before April 1, 2012, multiply line A above by 71.43%, to a maximum of \$26,250 .			
<input type="checkbox"/> after March 31, 2012, and before April 1, 2013, multiply line A above by 71.43%, to a maximum of \$42,500 .		_____ C	
To determine when the HST becomes payable, see the back of this form.			
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, <i>GST/HST New Housing Rebate Application for Houses Purchased From a Builder</i> .			
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).		_____ D	
Fair market value of house (including the land and building) when possession was transferred to you.		_____ E	
British Columbia new housing rebate amount			
Tick the applicable box and complete the calculation.			
If the builder had to account for the HST on the self-supply of the house and land:			
<input type="checkbox"/> before April 1, 2012, multiply line D above by 4.47%, to a maximum of \$26,250 .			
<input type="checkbox"/> after March 31, 2012, and before April 1, 2013, multiply line D above by 4.47%, to a maximum of \$42,500 .		_____ F	
To determine when the HST becomes payable by the builder (that is, when the builder has to account for the HST on the self-supply of the house and land), see the back of this form.			
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, <i>GST/HST New Housing Rebate Application for Houses Purchased From a Builder</i> .			

Part III – Rebate calculation for Application Type 3

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

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British Columbia new housing rebate amount

Tick the applicable box and complete the calculation.

If the HST became payable by the co-op on the co-op's purchase or self-supply of the unit:

- before** April 1, 2012, multiply line G above by 4.47%, to a **maximum of \$26,250**.
- after** March 31, 2012, and **before** April 1, 2013, multiply line G above by 4.47%, to a **maximum of \$42,500**.

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To determine when the HST becomes payable by the co-op, see below.

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*.

Privacy Act, Personal Information Bank number CRA PPU 091

General information**When does the HST become payable?****For rebates Type 1A and 2:**

If the house is a residential condominium unit and possession of the unit is transferred to you before the condominium complex in which the unit is situated is registered as a condominium, tax becomes payable on the **earlier** of:

- the day ownership of the unit is transferred to you; and
- 60 days after the complex is registered as a condominium.

In any other case, tax becomes payable on the earlier of the day possession or ownership of the house is transferred to you.

For rebates Type 1B and 5:

Tax becomes payable by the builder on the **later** of:

- the day the construction or substantial renovation of the house is substantially complete (90% or more); and
- the day possession of the house is given to you.

For rebate Type 3:

If the co-op purchased a housing complex from another person, tax becomes payable by the co-op on the **earlier** of the day possession or ownership of the complex is transferred to the co-op.

If the co-op built the housing complex, tax becomes payable by the co-op on the **later** of:

- the day the construction or substantial renovation of the complex is substantially complete (90% or more); and
- the day possession or use of a unit is given to an individual who is the first to occupy a unit in the complex as a place of residence.

The builder pays or credits you with the amount of your British Columbia new housing rebate

Provide this rebate schedule along with a completed Form GST190 to the builder. The builder must send both forms to us. For application Type 3, the co-op cannot pay or credit you the amount of the rebate.

Note

If the builder pays or credits you no more than \$26,250 of the British Columbia new housing rebate, but you are entitled to a higher amount due to the HST becoming payable **after** March 2012, and **before** April 2013, send us a copy of this completed rebate schedule, a copy of the completed Form GST190, and a copy of your statement of adjustments, with a request for the additional amount to which you are entitled. We will process your request and send the rebate to you.

The builder does not pay or credit you with the amount of your British Columbia 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.

When should I file my claim?

Generally, you have two years from the date ownership of the house or of the share of the capital stock in a co-op is transferred to you 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 became payable before April 2013 on a new or substantially renovated house located in British Columbia; or
- in the case of a rebate for the purchase of a share in a co-op, the HST became payable by the co-op before April 2013 on its purchase or self-supply of the complex.

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

- two years from the date the tax became payable, or in the case of the purchase of a share in a co-op, within two years after the date ownership of the share was transferred to you; or
- March 31, 2017.

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).

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

What if you need help?

For more information, see Guide RC4028, go to www.cra.gc.ca/gsthst, or call 1-800-959-5525.

To get our forms and publications, go to www.cra.gc.ca/gsthstpub or call 1-800-959-5525.