

PST REBATE FOR NEW HOME CONSTRUCTION

APPLICATION FORM – April 1, 2020 to March 31, 2023

(OWNER-BUILT HOMES)

Ministry of Finance
Revenue Division
PO Box 200
Regina, Canada S4P 2Z6
Toll Free: 1-800-667-6102
Phone: 306-787-6645
PSTRefunds@gov.sk.ca

For use by new home purchasers claiming a *Provincial Sales Tax* (PST) rebate on a newly-constructed home that is owner-built.

The PST Rebate for New Home Construction provides a rebate of up to 42% of the PST paid on the purchase of a new, previously unoccupied home (newly-constructed home), where the purchaser takes possession of the home after March 31, 2020, and before April 1, 2023, **or** meets all of the following criteria:

1. The construction phase defined in Information Bulletin [PST-75, PST Rebate for New Home Construction](#) as “new housing start” is complete before April 1, 2023.
2. The purchaser takes possession after March 31, 2023, and before April 1, 2024.

The rebate is available on newly-constructed homes with a total price of less than \$450,000. The amount of the rebate is reduced for homes with a total price between \$350,000 and \$450,000, with no rebate available for newly-constructed homes with a total price of \$450,000 or more.

Please see Information Bulletin [PST-75, PST Rebate for New Home Construction](#), for more information on the rebate program and for details on how the rebate is calculated.

PART A: APPLICANT INFORMATION

Owner Name:		
Primary Contact:		
Address:		
City:	Province:	Postal Code:
Email:		Telephone:

Note: If there is more than one owner, please include all owners on a separate page with this application.

PART B: NEW HOME INFORMATION

Type of Home:	
Date of Occupancy:	
Legal Description:	
Lot Number:	Plan Number:

PART C: SUMMARY OF OWNER-BUILT COSTS

In order for the owner to be eligible for the PST Rebate for New Home Construction, the owner must have paid the tax, as required, on the construction materials and taxable services related to the construction of the owner-built home. The rebate amount is based on the amount of the eligible goods and services before taxes.

<u>Construction Cost Summary</u>	<u>Amounts (excluding PST & GST)</u>
Engineering/Architectural	\$ _____
Basement	+ \$ _____
Framing and Roof	+ \$ _____
Exterior Finishing	+ \$ _____
Plumbing and Mechanical	+ \$ _____
Electrical	+ \$ _____
Interior Finishing	+ \$ _____
Other	+ \$ _____
Total	= \$ _____

You are not required to submit invoices with your application, but the invoices must be maintained in your records and may be requested.

PART D: CALCULATION OF NEW HOME REBATE

“Total price” for purposes of the PST Rebate for New Home Construction means the total purchase price before taxes, and excluding the value of the land and the price of any furniture, furnishings, and appliances.

- For new homes with a total price of up to \$350,000, the rebate amount is 42% of the PST paid. Calculate the rebate using section D.2 below.
- The rebate amount is reduced for homes with a total price between \$350,000 and \$450,000. Calculate the rebate using section D.3 below.
- There is no rebate available for homes with a total price of \$450,000 or more.

D.1 CALCULATION OF TOTAL PRICE

Costs for newly-constructed home, before taxes (Part C total above)	\$ _____	A
Add: Eligible Appliances (see section E of Information Bulletin PST-75)	\$ _____	B
TOTAL PRICE for PST rebate purposes (A + B = C)	\$ _____	C

D.2 CALCULATION OF REBATE FOR HOMES WITH A TOTAL PRICE OF \$350,000 OR LESS

PST payable at 6% (C X 6% = D)

\$	D
\$	E

Total Eligible Rebate (D x 42% = E)

----- OR -----

D.3 CALCULATION OF REBATE FOR HOMES WITH A TOTAL PRICE BETWEEN \$350,000 AND \$450,000

\$450,000 – C = F

\$	F
\$	G

Total Eligible Rebate (F ÷ \$100,000 X \$8,820 = G)

PART E: ASSIGNMENT OF THE NEW HOME REBATE

All owners are required to sign the completed application form and any declaration of assignment.

Assignment to a Single Owner: If there is more than one owner, please indicate to whom any applicable rebate will be paid:

I/we assign the rebate to _____ and waive any claim to the PST Rebate for New Home Construction related to the home identified in this application.

Print Name(s) _____
(if there is more than one owner, include all owners)

Signature(s) _____
(if there is more than one owner, include all owners)

Date _____

APPLICATION DECLARATION: I/we hereby certify that the information in this application is true and complete to the best of my/our knowledge and belief. I/we acknowledge that to knowingly make a false or misleading statement in an application may result in denial and/or repayment of the rebate. I/we certify that all PST has been paid on the construction materials and taxable services related to the construction of this home. I/we also declare that the house identified in this application is the primary residence of myself or one of my relations, and is not intended as a rental property. I/we authorize the Ministry of Finance to verify any information contained in this form with any entity that holds such information.

Print Name(s) _____
(if there is more than one owner, include all owners)

Signature(s) _____
(if there is more than one owner, include all owners)

Date _____

PART F: SUBMITTING YOUR COMPLETED APPLICATION FORM

Applications must be submitted using the Saskatchewan E-Tax Services (SETS) portal. Please go to sets.saskatchewan.ca and complete the online submission found under Quick Links/Forms/Apply for Refund of Provincial Sales Tax, Liquor Consumption Tax, Beverage Container Program Deposits and/or Pro-rated Vehicle Tax.

Filing Deadline

The application for the rebate must be made within 1 year after the date on which the purchaser took possession of the newly-constructed home but before April 1, 2024, whichever is the earlier date. In the case of an owner-built home, possession means occupying the newly-constructed home. The definition of possession may be found in Section B of Information Bulletin [PST-75, PST Rebate for New Home Construction](#).

PLEASE ENSURE THE FOLLOWING INFORMATION IS SUBMITTED WITH YOUR COMPLETED APPLICATION:

- Information to verify land ownership.
- Completed summary of construction costs. You are not required to submit invoices with your application, but the invoices must be maintained in your records and may be requested.