

PST REBATE FOR NEW HOME CONSTRUCTION

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

(BUILDER-BUILT HOMES)

Ministry of Finance
 Revenue Division
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For use by new home purchasers or builders claiming a Provincial Sales Tax (PST) rebate on a newly-constructed home under the PST Rebate for New Home Construction Program.

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. There is a signed contract for purchase of the home prior to April 1, 2023.
2. 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.
3. 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.

Note: Rebate applications must be received in our office by March 31, 2024. The previous application deadline of one year from the date of possession or occupancy has been removed.

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

Builder Name:		Federal BN:
Primary Contact:		
Address:		
City:	Province:	Postal Code:
Email:	Telephone:	PST Vendor #:

Purchaser Name:		
Address:		
City:	Province:	Postal Code:
Email:	Telephone:	

Note: if there is more than one purchaser, please include all purchasers on a separate page with this application.

PART B: NEW HOME INFORMATION

Type of Home:	
Possession Date:	Purchase Price:
Legal Description:	
Lot Number:	Plan Number:

For Mobile or Modular Homes:

Manufacturer:	
Model #:	Serial #:

PART C: 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 C.2 below.
- The rebate amount is reduced for homes with a total price between \$350,000 and \$450,000. Calculate the rebate using section C.3 below.
- There is no rebate available for homes with a total price of \$450,000 or more.

C.1 CALCULATION OF TOTAL PRICE

Purchase price for newly-constructed home, before taxes	\$ _____	A
Less: value of land	\$ _____	B
Less: value of furniture, furnishing and appliances*	\$ _____	C
Total price for PST rebate purposes (A – B – C = D)	\$ _____	D

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

PST payable @ 6% (D X 6% = E)	\$ _____	E
Total Eligible Rebate (E x 42% = F)	\$ _____	F

----- OR -----

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

\$450,000 – D = G	\$ _____	G
Total Eligible Rebate (G ÷ \$100,000 X \$8,820 = H)	\$ _____	H

* Please see Section E of Information Bulletin PST-75 for information regarding eligibility of appliances.

PART D: ASSIGNMENT OF THE NEW HOME CONSTRUCTION REBATE

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

Assignment to the Builder: If you are assigning entitlement to the PST rebate to the home builder, please complete the following declaration:

I/we assign this rebate to the home builder 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 purchaser, include all purchasers)

Signature(s) _____
(if there is more than one purchaser, include all purchasers)

Date _____

NEW HOME BUILDER: In this case, you (the builder) must submit the *PST Rebate for New Home Construction Application Form – Builder Built Home* and a copy of the purchase contract to the Ministry of Finance. Failure to do so will result in you being held liable for the rebate amount assigned to you by the customer. Rebate Applications assigned to the builder must be submitted by the builder within one year from the possession date of the new home.

Please indicate if you are offsetting the rebate amount against the PST to be reported on your PST return. Yes No

Authorized individual to acknowledge these requirements on behalf of the builder:

Print Name _____

Signature _____ Date _____

Assignment to a Single Purchaser: If there is more than one purchaser, 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 purchaser, include all purchasers)

Signature(s) _____
(if there is more than one purchaser, include all purchasers)

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 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 purchaser, include all purchasers)

Signature(s) _____
(if there is more than one purchaser, include all purchasers)

Date _____

PART E: SUBMITTING YOUR COMPLETED APPLICATION FORM

Applications must be submitted using the Saskatchewan E-Tax Services (SETS) portal at [Apply for a PST Refund Using SETS](#). We are unable to accept applications and documentation that are uploaded as attachments to the builder's tax returns.

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

- A copy of the signed new home sales contract/purchase agreement along with any applicable counteroffers, schedules or change orders.
- For mobile homes, a copy of the invoice (complete with the delivery charge) and any change orders.

Filing Deadline

Rebate applications must be received in our office by March 31, 2024. The previous application deadline of one year from the date of possession or occupancy has been removed. All other criteria and requirements for the rebate application remain the same. Please see Information Bulletin [PST-75, PST Rebate for New Home Construction](#) for further information.