



**APPLICATION FOR A SALES TAX REBATE ON BUILDING MATERIALS FOR HOMES IN LABRADOR**

*The personal information collected or provided as part of the application process will only be used for purposes relating to the operation of the relevant program. All information you provide will be kept confidential and compliant with the Access to Information and Protection of Privacy Act.*

|   |   |                        |
|---|---|------------------------|
|   |   |                        |
| 1. NAME   |   |                        |
| 2. MAILING ADDRESS<br>CODE  | CITY/TOWN                               | POSTAL                 |
| 3. LOCATION OF THE PROPERTY BUILT, PURCHASED, RENOVATED OR REPAIRED<br>STREET: _____ CITY/TOWN: _____ |   |                        |
| 4. DATE OF BIRTH: (YYYY/MM/DD)  | 5. SIN NO.                              | 6. TELEPHONE NO. (709) |
| 7. SPOUSE'S NAME (If applicable)  | 8. SPOUSE'S DATE OF BIRTH: (YYYY/MM/DD) |                        |

| PART B: CALCULATION OF REBATE ON PURCHASE OF BUILDING MATERIALS      |      | OFFICE USE ONLY |
|--|------|-----------------|
| 1. TOTAL COST OF QUALIFYING BUILDING MATERIALS (EXCLUDING SALES TAX) |      |                 |
| 2. REBATE OF REFUNDABLE TAX (8%)                                     | 0.08 | 0.08            |
| 3. TOTAL AMOUNT OF REFUNDABLE TAX (LINE 1 MULTIPLIED BY LINE 2)      |      |                 |

| PART C: CALCULATION OF REBATE ON PURCHASE OF BUILDING MATERIALS USED IN CONTRACTED RENOVATIONS |      | OFFICE USE ONLY |
|--|------|-----------------|
| 1. TOTAL AMOUNT OF CONTRACT  |      |                 |
| 2. TOTAL COST OF QUALIFYING BUILDING MATERIALS (EXCLUDING SALES TAX)                           |      |                 |
| 3. REBATE OF REFUNDABLE TAX (8%)   | 0.08 | 0.08            |
| 4. TOTAL AMOUNT OF REFUNDABLE TAX (LINE 2 MULTIPLIED BY LINE 3)                                |      |                 |

| PART D: CALCULATION OF REBATE ON PURCHASE OF A NEW HOME                       |      | OFFICE USE ONLY |
|---|------|-----------------|
| 1. PURCHASE PRICE OF NEW HOME (EXCLUDING FURNITURE, APPLIANCES AND SALES TAX) |      |                 |
| 2. PERCENTAGE ELIGIBLE FOR CALCULATION OR REBATE (50%)                        | 0.50 | 0.50            |
| 3. AMOUNT ELIGIBLE FOR REBATE (LINE 1 MULTIPLIED BY LINE 2)                   |      |                 |
| 4. REBATE OF REFUNDABLE TAX (8%)  | 0.08 | 0.08            |
| 5. TOTAL AMOUNT OF REFUNDABLE TAX (LINE 3 MULTIPLIED BY LINE 4)               |      |                 |

| PART E: CERTIFICATION   |            |
|---|------------|
| I HEREBY CERTIFY THAT THE INFORMATION CONTAINED IN THIS REBATE APPLICATION IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF. I ALSO UNDERSTAND THAT IT IS AN OFFENCE TO MAKE A FALSE STATEMENT IN THIS CLAIM. |            |
| APPLICANT'S SIGNATURE _____   | DATE _____ |

| PART F: ASSIGNMENT OF REBATE TO CONTRACTOR OR DEALER                         |               |
|--|---------------|
| I HEREBY AUTHORIZE THE DEPARTMENT OF FINANCE TO ISSUE THIS SALES TAX REBATE: |               |
| NAME _____   | ADDRESS _____ |
| APPLICANT'S SIGNATURE _____  | DATE _____    |

| OFFICE USE ONLY   |            |
|-------------------|------------|
| REVIEWED BY _____ | DATE _____ |
| APPROVED BY _____ | DATE _____ |

This form is to be used by residents of Labrador when applying for a Sales Tax Rebate on Building Materials used in the construction or purchase of a new home, or the renovation, repair or improvement of an existing home. Please complete the following as it applies to your particular application:

- 1) When applying for a rebate on building materials purchased by the home owner, complete parts A, B and E.
- 2) When applying for a rebate on building materials purchased by the contractor for contracted renovations, complete parts A, C and E.
- 3) When applying for a rebate on the purchase of a new home including a mobile home, complete parts A, D and E. "New Home" means one which was not previously occupied as a residence.
- 4) When assigning the claim to the contractor or dealer, complete part F.

Complete rebate summary sheet, attach original invoices, shipping documents and/ or legal documentation, and forward to:

Department of Finance  
Tax Administration Division  
P.O. Box 8720  
St. John's, NL  
A1B 4K1

**INSTRUCTIONS:**

**PART A: CLAIMANT AND PROPERTY IDENTIFICATION**

- 1) Enter the full name of the person applying for the rebate.
- 2) Enter the mailing address of the person applying for the rebate.
- 3) Enter the location of the property that was purchased, built, renovated or repaired. If the purchase was for a mobile home, enter the address where the mobile home is permanently situated.
- 4) Enter the date of birth of the person applying for the rebate.
- 5) Enter the Social Insurance Number for the person applying for the rebate.
- 6) Enter the daytime telephone number where we can reach the person if we have any questions regarding their rebate.
- 7) Enter spouse's name, if applicable. This is to cross reference with any previous claims that may have been submitted by spouse.
- 8) Enter spouse's date of birth.

**PART B: CALCULATION OF REBATE ON PURCHASE OF BUILDING MATERIALS**

This section is to be used only when applying for a rebate of sales tax on the purchase of qualifying buildings. (See Bulletin Labrador Building Materials).

- 1) From your invoices, add up the total cost of all qualifying building material, excluding sales tax, and enter the amount on this line. This can be taken from your rebate summary sheet.
- 2) The rate of refundable tax is pre-printed on this line.
- 3) Multiply the total cost of the qualifying building materials from line 1 by the rate of the refundable tax from line 2, and enter the result on this line.

**PART C: CALCULATION OF REBATE ON PURCHASE OF BUILDING MATERIALS USED IN CONTRACTED RENOVATIONS**

This section is to be used only when applying for a rebate of sales tax on the cost of the qualifying building materials included in the contract. (See Bulletin Labrador Building Materials).

- 1) Enter the total amount of the contract.
- 2) Enter the cost of the qualifying building materials supplied in the contract, excluding sales tax.
- 3) The rate of refundable tax is pre-printed on this line.
- 4) Multiply the total cost of the qualifying building materials from line 2 by the rate of refundable tax from line 3, and enter the result on this line.

**PART D : CALCULATION OF REBATE ON PURCHASE OF A NEW HOME**

This section is to be used only when applying for a rebate of sales tax on the purchase of a new home. (See Bulletin Labrador Building Materials for definition of new home).

- 1) Enter the purchase price paid to the contractor or dealer for your new home, excluding sales tax, and excluding the cost of furniture and appliances.
- 2) The percentage eligible for calculation of the rebate is pre-printed on this line.
- 3) Multiply the purchase price of the home from line 1 by the percentage eligible for calculation of rebate from line 2, and enter the result on this line.
- 4) The rate of refundable tax is pre-printed on this line.
- 5) Multiply the amount eligible for rebate from line 3 by the rate of refundable tax from line 4, and enter the result on this line.

**PART E: CERTIFICATION**

Read this section and sign the certification in the space provided and enter the date signed.

Attach all original invoices, and shipping documents or ir a purchase of a new home or mobile home, the purchase and sales agreement or an approved GST New Housing Rebate Claim, or other legal documentation showing the purchase price of the home.

**PART F: ASSIGNMENT OF REBATE TO CONTRACTOR OR DEALER**

This section is to be used when the tax rebate is to be assigned to the contractor who performed the renovations or from whom you purchased a home, or the dealer from whom you purchased your mobile home.

Enter the names and address of the contractor or the dealer to whom you have assigned the rebate. Sign the authorization in the applicable space, and enter the date signed.

**GOVERNMENT OF NEWFOUNDLAND AND LABRADOR**

Department of Finance

Tax Administration Division

HST for Labrador Homes – Rebate Summary Sheet

Please number the invoices to match the corresponding number on this sheet. Attach the invoices to this sheet in number order.

| No.                | Supplier Name | Invoice No. | Date | Detailed Description | Material Cost<br>(excluding HST) | OFFICE USE ONLY |                         |  |
|--------------------|---------------|-------------|------|----------------------|----------------------------------|-----------------|-------------------------|--|
|                    |               |             |      |                      |                                  | (Amt approved)  | (reason for adjustment) |  |
| 1                  |               |             |      |                      |                                  |                 |                         |  |
| 2                  |               |             |      |                      |                                  |                 |                         |  |
| 3                  |               |             |      |                      |                                  |                 |                         |  |
| 4                  |               |             |      |                      |                                  |                 |                         |  |
| 5                  |               |             |      |                      |                                  |                 |                         |  |
| 6                  |               |             |      |                      |                                  |                 |                         |  |
| 7                  |               |             |      |                      |                                  |                 |                         |  |
| 8                  |               |             |      |                      |                                  |                 |                         |  |
| 9                  |               |             |      |                      |                                  |                 |                         |  |
| 10                 |               |             |      |                      |                                  |                 |                         |  |
| 11                 |               |             |      |                      |                                  |                 |                         |  |
| 12                 |               |             |      |                      |                                  |                 |                         |  |
| 13                 |               |             |      |                      |                                  |                 |                         |  |
| 14                 |               |             |      |                      |                                  |                 |                         |  |
| 15                 |               |             |      |                      |                                  |                 |                         |  |
| 16                 |               |             |      |                      |                                  |                 |                         |  |
| 17                 |               |             |      |                      |                                  |                 |                         |  |
| 18                 |               |             |      |                      |                                  |                 |                         |  |
| 19                 |               |             |      |                      |                                  |                 |                         |  |
| 20                 |               |             |      |                      |                                  |                 |                         |  |
|                    |               |             |      |                      | <b>SUB-TOTAL</b>                 |                 |                         |  |
| Reviewed By: _____ |               |             |      |                      | <b>MULTIPLY BY</b>               | 0.08            | 0.08                    |  |
| Date: _____        |               |             |      |                      | <b>REBATE AMOUNT</b>             |                 |                         |  |