

Information Bulletin

PST-75

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THE PROVINCIAL SALES TAX ACT

PST REBATE FOR NEW HOME CONSTRUCTION

This bulletin has been prepared to assist you in understanding the PST Rebate for New Home Construction Program administered under *The Provincial Sales Tax Act and The New Home Construction Rebate (Provincial Sales Tax) Remission Regulations*. It is a general guide and not a substitute for the legislation.

Changes to this bulletin are indicated by a bar (|) in the left margin.

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A. GENERAL INFORMATION

Program Eligibility - Effective April 1, 2023

The end date for the expanded Provincial Sales Tax (PST) Rebate for New Home Construction has been removed. The program provides a rebate of up to 42 per cent of the PST paid on the purchase of a new, previously unoccupied home (newly-constructed home), where the purchaser:

- Signed a contract for the purchase of a newly-constructed home **on or after** April 1, 2023, and took possession on or after April 1, 2023, **or**,
- Meets all of the following criteria:
 - Signed a contract **before** April 1, 2023, for the purchase of a newly-constructed home for which the new housing start was completed **on or after** April 1, 2023; and
 - Took possession of the newly-constructed home **on or after** April 1, 2023.

Rebate applications must be received in our office within four years of the possession date.

Please see [Section D](#) for additional information regarding the application requirements.

The rebate is available on newly-constructed homes with a total price of less than \$550,000, before taxes and excluding the value of the land and the price of any furniture, furnishings, and appliances, other than as outlined in [Section E](#) below. The amount of the rebate is 42 per cent of the PST paid for a home with a total price less than \$450,000. Homes with a total price between \$450,000 and \$550,000 are eligible for a reduced rebate amount. Homes with a total price of \$550,000 or more are not eligible for a rebate. See [Section C](#) for details on how the rebate is calculated.

You may be eligible for the rebate if you:

- Purchased a newly-constructed home from a builder for use as your primary place of residence;
- Constructed or hired someone else to construct your home for use as your primary place of residence; or
- Purchased shares in a cooperative housing (co-op) complex for the purpose of using a unit in the co-op as your primary place of residence; and
- Signed a contract for purchase of the home (for homes purchased from a builder) on or after April 1, 2023, and took possession on or after April 1, 2023; **or**
- Signed a contract before April 1, 2023, for purchase of the home (for homes purchased from a builder) for which the new housing start was completed **on or after** April 1, 2023, and you took possession of the home on or after April 1, 2023; **or**
- Occupied the home (for owner-built homes), for which a new housing start was completed on or after April 1, 2023.

Program Eligibility – April 1, 2020 to March 31, 2023

Effective April 1, 2020, the PST Rebate for New Home Construction provides a rebate of up to 42 per cent of the PST paid on the purchase of a new, previously unoccupied home (newly-constructed home), where the purchaser:

- Took possession of the home after March 31, 2020, and before April 1, 2023, **or**
- Meets all of the following criteria:
 - Signed a contract for purchase of the home **before** April 1, 2023, for which the new housing start was complete **before** April 1, 2023; and
 - Took possession of the home **on or after** April 1, 2023.

Rebate applications must be received in our office within four years of the possession date.

Please see [Section D](#) for additional information regarding the application requirements.

The rebate is available on newly-constructed homes with a total price of less than \$450,000, before taxes and excluding the value of the land and the price of any furniture, furnishings, and appliances, other than as outlined in [Section E](#) below. The amount of the rebate is 42 per cent of the PST paid for a home with a total price less than \$350,000. Homes with a total price between \$350,000 and \$450,000 are eligible for a reduced rebate amount. Homes with a total price of \$450,000 or more are not eligible for a rebate. See [Section C](#) for details on how the rebate is calculated.

You may be eligible for the rebate if you:

- Purchased a newly-constructed home from a builder for use as your primary place of residence;
- Constructed or hired someone else to construct your home for use as your primary place of residence; or
- Purchased shares in a cooperative housing (co-op) complex for the purpose of using a unit in the co-op as your primary place of residence; and
- Took possession of the home (for homes purchased from a builder) after March 31, 2020, and before April 1, 2023; **or**
- Signed a contract before April 1, 2023, for the home (for homes purchased from a builder) for which the new housing start was completed **before** April 1, 2023, and you took possession of the home on or after April 1, 2023; or
- You occupied the home (for owner-built homes) after March 31, 2020, and before April 1, 2023; **or**
- You occupied the home (for owner-built homes) on or after April 1, 2023, for a home with a new housing start completed **before** April 1, 2023.

B. DEFINITIONS

Builder

Means a contractor who is a builder of a residential building intended for resale but not rental purposes.

Co-operative Housing Corporation (Co-op)

Means a corporation established to provide a residential unit to its members by way of lease, licence, or similar arrangement for occupancy as a place of residence. A co-op operates at or near cost and at least 90 per cent of its members are individuals or other co-ops that have only one vote in the affairs of the co-op.

Condominium Unit

Means a housing unit that is for use as a place of residence and that is, or is intended to be, a bounded space in a building designated or described as a separate unit on a registered condominium or strata lot plan or description (or similar plan or description registered under provincial law). A condominium unit includes any interest in the common areas as well as any interest in land pertaining to ownership of the unit. For example, an apartment unit or a townhouse would generally be a condominium unit for new home rebate purposes if the unit:

- Is a housing unit that is for use as a place of residence;
- Is registered as a condominium unit under provincial law;
- Is owned under a deeded title separate from any other unit(s) in a condominium building; and
- Can be sold separately from the other units in a condominium building.

Duplex

Means a building that contains two residential units under one legal title (separate legal title does not exist for the individual units). This includes a single-family house that has a separate apartment for rent.

Mobile Home

Means a structure, whether ordinarily equipped with wheels or not, that is:

- Designed, constructed, or manufactured to be moved from one place to another by being towed or carried; and
- Used or designed to be used as a permanent residence.

A mobile home may include a modular home, but it does not include travel trailers, motor homes, camping trailers, or other vehicles or trailers designed and used for recreational purposes.

Modular Home

Means a home that is constructed from a number of pre-assembled units that are intended for delivery to and assembly at a residential site.

New Housing Start

Means the beginning of construction work on a residential building, usually when the concrete has been poured for the whole of the footing around the structure or, in the case where a basement is not part of the structure, an equivalent stage.

Newly-Constructed Home

For purposes of the PST Rebate for New Home Construction, a newly-constructed home includes any of the following that results from a new housing start:

- A detached or semi-detached single-unit house;
- A duplex, condominium unit, or a townhouse;
- A unit in a co-operative housing corporation; and
- A mobile home (including a modular home).

A newly-constructed home does not include any of the following:

- A personal care home as defined in *The Personal Care Home Act*;
- A special-care home designated pursuant to *The Provincial Health Authority Act*; or
- A home included in the definition of “newly-constructed home” above that is intended to be a rental unit.

Owner-Built Home

Means a newly-constructed home for which the purchaser has acted as their own general contractor rather than purchasing the newly-constructed home from a builder.

Possession

You are considered to have taken possession of a newly-constructed home if you:

- hold, control or occupy the newly-constructed home (in the case of an owner-built home you must occupy the newly-constructed home);
- are responsible for paying the property taxes with respect to the newly-constructed home; and
- have the right to alter the land, to control entry or access to the newly-constructed home and to pay insurance premiums with respect to the newly-constructed home.

Primary Place of Residence

In order to be eligible for the rebate, the newly-constructed home must be your primary place of residence. Your primary place of residence is a home that you own, jointly or otherwise, and that you intend to live in on a permanent basis. You may have more than one place of residence, but you are considered to have only one primary place of residence. If you own more than one home, you cannot designate which one is your primary residence. Instead, the determination of primary residence is based on factors.

The following are examples of some of the factors we may consider to determine whether a home is your or your relation's primary place of residence for purposes of the PST Rebate for New Home Construction:

- Whether the home was acquired or constructed with the intention that it be the primary place of residence, having regard to all relevant facts and circumstances, including any intervening event (i.e., relocation for employment).
- Whether the home was established as the primary residence as evidenced by indicators, including the use of the address on government issued identification, tax filing, voter registration, health record, insurance policies and/or other personal or public records.
- Any other factors demonstrating that the home is the primary residential property.

To be eligible for the PST Rebate for New Home Construction, your intent to use the home as your or your relation's primary place of residence must be evident at the outset of buying or constructing the home. For rebate purposes, a home is not your primary place of residence if, for example, your intention is to use the home as your primary place of residence in the future, such as upon retirement. Further, a recreational cottage or an investment property is not your primary place of residence for rebate purposes. A PST Rebate for New Home Construction is not available in these cases.

Purchaser

Means a person who purchases from a builder a newly-constructed home that:

- Is the result of a new housing start; and
- Has not been previously occupied.

In the case of an owner-built home, the individual who has acted as their own general contractor with respect to the newly-constructed home.

Relation

Relation of an individual means another individual related to the first individual by blood, marriage, common-law partnership, or adoption within the meaning of the *Income Tax Act*.

Blood relations are limited to parents, children, or other descendants or siblings. Marriage relations includes a spouse or person who is connected to the spouse by blood or adoption. For purposes of the PST Rebate for New Home Construction, a relation can also be your former spouse, or a former common-law partner.

C. HOW THE REBATE IS CALCULATED

In this section, R = Rebate amount, and P = Total price.

Total price means the total purchase price before taxes, and excluding the value of the land and the price of any furniture, furnishings, and appliances, other than as outlined in [Section E](#) below.

Note: The PST paid by the purchaser on the total price (P) does not include any PST paid with respect to the land on which the newly-constructed home is situated (e.g., landscaping or other land development costs).

Program Effective April 1, 2023 (see guidelines in [Section A](#))

Calculation of rebate for newly-constructed homes with a total price less than \$450,000:

R = 42 per cent of the PST paid by the purchaser on the total price (P).

Example:

Contract price for newly-constructed home, before taxes	\$500,000
Less the value of the land	\$100,000
Total price (P) for PST rebate purposes	\$400,000
PST at six per cent payable on P	\$ 24,000

R = \$24,000 x 42% = \$10,080

Calculation of rebate for newly-constructed homes with a total price between \$450,000 and \$550,000:

$$R = \left[\frac{(\$550,000 - P)}{\$100,00} \right] \times \$11,340$$

Example:

Contract price for newly-constructed home, before taxes	\$600,000
Less the value of the land	\$100,000
Total price (P) for PST rebate purposes	\$500,000

$$R = (\$550,000 - \$500,000) / \$100,000 \times \$11,340 = \$5,670$$

April 1, 2020 to March 31, 2023 Program (see guidelines in [Section A](#))

Calculation of rebate for newly-constructed homes with a total price less than \$350,000:

R = 42 per cent of the PST paid by the purchaser on the Total price (P).

Example:

Contract price for newly-constructed home, before taxes	\$400,000
Less the value of the land	\$100,000
Total price (P) for PST rebate purposes	\$300,000
PST @ six per cent payable on P	\$ 18,000

$$R = \$18,000 \times 42\% = \$7,560$$

Calculation of rebate for newly-constructed homes with a total price between \$350,000 and \$450,000:

$$R = \left[\frac{(\$450,000 - P)}{\$100,000} \right] \times \$8,820$$

Example:

Contract price for newly-constructed home, before taxes	\$500,000
Less the value of the land	\$100,000
Total price (P) for PST rebate purposes	\$400,000

$$R = (\$450,000 - \$400,000) / \$100,000 \times \$8,820 = \$4,410$$

D. APPLYING FOR THE REBATE

Finance's application form, with supporting documentation, must be completed and submitted for all rebate claims under the PST Rebate for New Home Construction, as noted below.

Where there is more than one purchaser (owner), all parties are required to sign the application form. In addition, you must indicate on the form the party to whom any applicable rebate will be paid.

1) Homes Purchased from a Builder

To apply for the rebate on a newly-constructed home purchased from a builder, please complete and submit the applicable program application form with a copy of the sales contract:

- [PST Rebate for New Home Construction Application Form – Builder Built – Apr 2020 to Mar 2023](#)
- [PST Rebate for New Home Construction Application Form – Builder Built – Effective Apr 2023](#)

The forms are available on the Internet at sets.saskatchewan.ca/taxinfo.

Assignment of Rebate from Purchaser to Builder

When purchasing a house from a builder, the builder may pay the total amount of the new home rebate directly to the purchaser or credit the amount against the total purchase price of the home. This eliminates the need for the purchaser to apply and wait to receive the rebate.

If the purchaser and the builder agree that the rebate will be assigned to the builder, the purchaser must assign entitlement to the rebate over to the builder, using Part D of the application form.

Builder's Responsibility

When the purchaser assigns the rebate to the builder, the builder must complete and submit the application form and a copy of the sales contract to the Ministry of Finance. The purchaser's signature(s) is required in Part F of the application form. Failure to provide the required documentation and obtain the required signature(s) will result in denial of the application for the rebate.

The purchase agreement, statement of account or other supporting documents must clearly state the agreed upon value of the land, PST charged on the sale of the newly-constructed home (must be separate line item), the rebate amount credited to the purchaser (if applicable), any upgrades, remodeling, or any charges for alterations from the base model, to determine the rebate amount appropriately.

Typically, the PST rebate is shown as a reduced amount or an amount credited on the invoice or bill of sale to the purchaser. It is required that PST is shown as a separate line item on the invoice or bill of sale to the customer.

Elimination of Builders Claiming Rebate on Returns

Possession Dates Before June 1, 2025:

Providing the documents noted above have been submitted to Finance, the builder may report and submit to Finance only the net amount of PST collected from the purchaser. This is subject to audit verification.

Possession Dates on or After June 1, 2025:

Effective for possession dates on or after June 1, 2025, the builder is **not** permitted to report and submit to Finance only the net amount of PST collected from the purchaser. The builder must report and submit the full six per cent PST calculated on the total price of the newly-constructed home on their PST return form. Failure to report and submit the full tax amount on the return may result in re-assessment of the rebate and penalties and interest could apply.

Providing the documents noted above have been submitted to Finance and the application is approved, the rebate amount will be paid directly to the builder by direct deposit. The builder must complete and submit an initial [Direct Deposit Payment Request](#) form in order to receive payment of the rebate, and resubmitted for any changes to the information on the form.

2) Owner-Built Homes

To apply for the rebate on an owner-built home, please complete and submit the applicable program application form, along with information to verify land ownership, and a summary of the building costs where PST has been paid.

- [PST Rebate for New Home Construction Application Form – Owner Built – Apr 2020 to Mar 2023](#)
- [PST Rebate for New Home Construction Application Form – Owner Built – Effective Apr 2023](#)

The forms are available on the Internet at sets.saskatchewan.ca/taxinfo.

You are required to submit certain invoices with the rebate application as outlined in the application form, but all invoices must be maintained in your records and may be requested.

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.

Filing Deadline

All applications for the original and expanded New Home Construction Rebate programs must be submitted and received by our office within four years of the possession date. For possession criteria please refer to [Section B](#).

Applications and supporting documentation should be submitted using the Saskatchewan E-Tax Services (SETS) portal at [Apply for a PST Refund Using SETS](#) or by email to PSTRefunds@gov.sk.ca. We are unable to accept applications and documentation that are uploaded as attachments to the builder's tax returns.

E. APPLIANCES, FURNITURE AND FURNISHINGS

Appliances, furniture, and furnishings are not eligible for a rebate under the PST Rebate for New Home Construction, with the exception of **appliances** when:

- (a) They form part of an all-inclusive single consideration and are not stated separately on the invoice or statement provided by the builder;
- (b) They are of the type of appliances normally provided by the builder for similar newly-constructed homes; and
- (c) The purchaser did not, according to the agreement with the builder, have the option to take a discount on the total contract price in lieu of the appliances.

For owner-built homes, only appliances that are of the type and value that would normally be provided by a builder for a newly-constructed home of similar value are eligible for the rebate.

Note: Upgrades to furnace, water heater and exhaust system (e.g., air exchangers) are eligible for the rebate as these are not considered to be appliances for the rebate purposes. However, window coverings are not eligible as they are considered furnishings.

F. TAX TIPS LINE

When a business or individual does not comply with provincial tax legislation, businesses face unfair competition and a burden is placed on all taxpayers who do comply. It causes significant loss in the revenue available to fund services such as health, education, and other important government programs.

The Tax Tips Line provides an anonymous, fully confidential way for the public to report businesses or individuals who are participating in tax fraud. If you suspect that a business or individual is being dishonest with their provincial taxes or is misrepresenting their activities to reduce their taxes, you can report them using the Tax Tips Line.

Please visit our website at saskatchewan.ca/business/taxes-licensing-and-reporting/provincial-taxes-policies-and-bulletins/tax-tips-line to find out more regarding types of tax fraud and the information to report, if possible.

The Tax Tips Line is specifically and solely for information related to provincial tax compliance. Any unrelated inquiries or information will not be addressed by the Tax Tips Line and should be directed to the appropriate organization.

How to Report:

- 1) Toll-free 1-833-334-8477
- 2) Write: Ministry of Finance
Revenue Division
PO Box 200
REGINA SK S4P 2Z6
- 3) [Online Form Submission](#)

G. SASKATCHEWAN eTAX SERVICES (SETS)

Finance has made it possible to report and remit tax electronically through a secure, fast, easy and convenient online self-service portal. Several services are currently available to businesses through SETS (sets.saskatchewan.ca):

- Register for secure, self-managed access to all your tax accounts.
- Apply for a new tax account.
- File and pay returns and amend previously filed returns.
- Make payments on account, including post-dated payments.
- View account balance and statement information.
- Authorize employees or accountants to file on your behalf.
- Receive notifications by email when a tax return should be filed. This replaces the paper forms usually sent in the mail.
- Submit a service request to update the mailing address or add a new business location.
- Submit a service request to receive tax information, interpretations or rulings related to your specific business activities.
- View and download up-to-date tax information promptly.
- Subscribe to receive email notifications when new and revised tax publications are available.

FOR FURTHER INFORMATION

Write: Ministry of Finance
Revenue Division
PO Box 200
REGINA, SK S4P 2Z6

Telephone: Toll Free 1-800-667-6102
Regina 306-787-6645

Email: sasktaxinfo@gov.sk.ca

Internet: Tax bulletins, forms and information are available at saskatchewan.ca/business-taxes.

To receive automatic email notifications when this or any other bulletin is revised, go to sets.saskatchewan.ca/subscribe.

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Government website: Saskatchewan.ca