



GST/HST NEW HOUSING REBATE – APPENDIX A (for use by the claimant's legal representative only)

This form can be used to inform the Canada Revenue Agency (CRA) that the original Form GST190, *GST/HST New Housing Rebate Application for Houses Purchased From a Builder*, signed by the claimant, will be kept by the claimant's legal representative. This form can be used **only** for application type 1A or 1B, as indicated on Form GST190, where the builder paid or credited the rebate amount to the claimant.

This procedure will facilitate the transfer of electronic documents between the claimant's legal representative and the builder without the claimant's original signature on the Form GST190 that is sent to the CRA. This administrative procedure is an alternative to the normal filing procedure.

This form can be used only for the GST/HST new housing rebate and all of the following conditions must be met:

- the builder has paid or credited the new housing rebate to the claimant identified in Section A of Form GST190, *GST/HST New Housing Rebate Application for Houses Purchased From a Builder* and application type 1A or 1B is ticked in Section C of Form GST190;
- the claimant signed the Certification section of Form GST190;
- the claimant's legal representative completes this form and sends it to the builder or the builder's legal representative along with a completed electronic copy of Form GST190; and
- the claimant's legal representative keeps the original Form GST190 for six years and agrees to provide it to the CRA on request.

Important

To avoid delays in processing the rebate claim, the builder must file this form GST190A, *GST/HST New Housing Rebate – Appendix A* with Form GST190, *GST/HST New Housing Rebate Application for Houses Purchased From a Builder*. The builder has to send **both forms** to the CRA with his/her GST/HST return.

Please print

Identification of the claimant

Name of the claimant identified in Section A of Form GST190		
Address of the purchased property		
City	Province	Postal code

Identification of the claimant's legal representative

Name of the claimant's legal representative		
Firm name		
Mailing address		
City	Province	Postal code
Telephone number _ _	Fax number _ _	Year Month Day

Privacy Act Personal Information Bank number RCC/P-PU-091

Ticking this box certifies that I am the legal representative of the claimant identified in Section A of Form GST190. I agree to keep the original GST190 for six years after the closing date, and to provide it to the CRA on request. I also certify that all the conditions outlined above are met.