

PST REBATE FOR NEW HOME CONSTRUCTION APPLICATION FORM

(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 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 the home on or after April 1, 2023, and took possession on or after April 1, 2023; **or**,
- 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.

The rebate is available on newly-constructed homes with a total price of less than \$550,000. The amount of the rebate is reduced for homes with a total price between \$450,000 and \$550,000, with no rebate available for newly-constructed homes with a total price of \$550,000 or more.

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

Please refer to 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: PURCHASER INFORMATION

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: BUILDER INFORMATION

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

Did the builder either pay the amount of the rebate directly to the purchaser or credit it against the total amount payable for the house? Yes No

If **yes**, the purchaser must assign the rebate to the builder in [Part F](#) and the builder must submit the completed application to the Ministry of Finance.

If **no**, the purchaser must complete [Part E](#) of the application form and submit the completed form to the Ministry of Finance.

Please refer to [Part G](#) for further submission instructions and deadlines.

Builder or authorized individual:

Print Name _____

Signature _____

Date _____

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 \$450,000, the rebate amount is 42 per cent of the PST paid. Calculate the rebate using [section D.2](#) below.
- The rebate amount is reduced for homes with a total price between \$450,000 and \$550,000. Calculate the rebate using [section D.3](#) below.
- There is no rebate available for homes with a total price of \$550,000 or more.

D.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

D.2 Calculation of Rebate for Homes with a Total Price of \$450,000 or Less

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

----- OR -----

D.3 Calculation of Rebate for Homes with a Total Price Between \$450,000 and \$550,000

\$550,000 – D = G	\$ _____	G
Total Eligible Rebate (G ÷ \$100,000 X \$11,340 = H)	\$ _____	H

* Please refer to Section E of Information Bulletin [PST-75](#) for information regarding eligibility of appliances.

PART E: APPLICATION BY PURCHASER (IF APPLICABLE)

Complete this section only if the purchaser is applying for and claiming the rebate. If the rebate is being assigned to the builder, please skip to [PART F](#).

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

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 _____

The purchaser must submit this application form and all required documents (refer to [Part G](#)) to the Ministry of Finance. Failure to provide the required documentation and obtain the required signature(s) will result in denial of the application for the rebate. Rebate Applications must be received by our office within four years of the possession date of the new home.

PURCHASER 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 F: APPLICATION BY HOME BUILDER (IF APPLICABLE)

Complete this section only if the purchaser is assigning the rebate to the builder. If the purchaser is applying for and claiming the rebate, please only complete [PART E](#).

Assignment to the Builder: If you are requesting that the home builder pays the amount of the rebate directly to you or credits it against the total amount payable for a new home, please complete the following declarations:

I/we (the purchaser(s)) 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. 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.

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 this application form and all required documents (refer to [Part G](#)) to the Ministry of Finance. Failure to provide the required documentation and obtain the required signature(s) will result in denial of the application for the rebate. Rebate Applications assigned to the builder must be submitted by the builder and received in our office within four years of the possession date of the new home.

BUILDER 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 authorize the Ministry of Finance to verify any information contained in this form with any entity that holds such information.

Authorized individual to make these declarations on behalf of the builder:

Print Name _____

Signature _____

Date _____

PART G: 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](#) 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.

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.
- A completed [Direct Deposit Payment Request](#) form.

Filing Deadline

Rebate applications must be received in our office within four years of the possession date. The previous application deadline of March 31, 2027, has been removed. Please refer to Information Bulletin [PST-75, PST Rebate for New Home Construction](#) for further information.