

## **PROVINCIAL SALES TAX REBATE FOR NEW HOME CONSTRUCTION** **HOME BUILDER GUIDELINES**

This notice has been prepared to assist the home builder in understanding changes to the Provincial Sales Tax (PST) Rebate for New Home Construction program as a result of the 2025-26 Budget. It is a general guide and not a substitute for the legislation.

The changes outlined below allow for continuation of the program, ensuring its availability for future new home construction and providing long-term support for eligible homeowners.

### **END DATE FOR PROGRAM REMOVED**

The end date for the PST Rebate for New Home Construction program has been removed. This results in the following changes:

- The previous possession date deadline of March 31, 2026, for the **expanded** program is removed.
- The previous application deadline of March 31, 2027, for the **expanded** program is removed. Applications for the rebate must be submitted and received by our office within four years of the possession date.
- The previous possession date deadline of March 31, 2024, for the **original** program is removed. Possession dates on or after April 1, 2023 are now included in the eligibility criteria.
- The previous application deadline of March 31, 2024, for the **original** program is also removed. Applications for the original program must be submitted and received by our office within four years of the possession date.

Please see Information Bulletin [PST-75, PST Rebate for New Home Construction](#) for detailed eligibility criteria.

### **ELIMINATION OF BUILDERS CLAIMING REBATE ON RETURN**

**Effective June 1, 2025**, when the rebate is assigned to the builder, the builder is **no longer permitted** to report and submit only the net amount of PST collected from the purchaser on their PST return to the Ministry of Finance (Finance). The following are guidelines when implementing this change:

- For homes with possession dates **before** June 1, 2025, builders may still report and submit only the net amount of PST collected from the purchaser. This is subject to audit verification.
- For homes with possession dates **on or after** June 1, 2025, builders are required to report and submit the full 6% PST calculated on the total price of the newly-constructed home. Builders may still imbed the PST rebate in their contracts to the purchaser, through an assignment to builder, but are **no longer permitted** to report only the net amount of PST collected 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.**

- Finance's application form, with supporting documentation, must continue to be completed and submitted for all rebate claims. We are unable to accept applications and documentation that are uploaded as attachments to the builder's tax returns. Providing all required documents have been submitted to Finance and the application is approved, the rebate amount will be paid directly to the builder by direct deposit.

### **UPDATED APPLICATION FORM**

The current [builder-built application form](#) for the PST Rebate for New Home Construction has been revised to incorporate the recent changes and to clarify the following items:

- Includes separate sections for the builder and purchaser information.
- The builder is now required to sign the form when the rebate is being claimed by either the purchaser or the builder. This ensures both the purchaser and the builder are aware of who is claiming the rebate.
- There are no changes to the requirement for the purchaser to complete the Assignment to the Builder section of Finance's form when the rebate is being assigned to the builder. When an assignment to the builder has been made, the builder should either pay the rebate amount to the purchaser or credit the amount against the PST collected on the total price to the purchaser.
- When the rebate is assigned to the builder, the builder must continue to complete and submit the application form and sign the Builder Application Declaration.
- An initial [Direct Deposit Payment Request](#) form must be completed in order to receive payment of the rebate, and resubmitted for any changes to the information on the form.

For further information, please see Information Bulletin [PST-75, PST Rebate for New Home Construction](#).

### **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](mailto:sasktaxinfo@gov.sk.ca)

Internet: Tax bulletins, forms and information are available at [saskatchewan.ca/business-taxes](http://saskatchewan.ca/business-taxes).

Government website: [Saskatchewan.ca](http://Saskatchewan.ca)