

General Application for a Québec Sales Tax (QST) Rebate

Act respecting the Québec sales tax

This form is intended for any person that wishes to apply for a rebate of the Québec sales tax (**QST**) paid on certain property or services. If an application for a rebate of the **GST/HST** is filed for the **same property** or the **same service**, submit a duly completed copy of form FP-189-V, *General GST/HST Rebate Application*, together with this form and, if applicable, photocopies of the supporting documents requested.

A Information on the claimant (please print)

Enter the applicable numbers.

| | | |
|--|---|--|
| GST account number <div style="border: 1px dashed black; padding: 2px; text-align: center;">R T</div> | Québec enterprise number (NEQ) <div style="border: 1px dashed black; padding: 2px;"></div> | Identification number File <div style="border: 1px dashed black; padding: 2px;"></div> |
|--|---|--|

| | | | |
|---|--|--|-----------------|
| Last name (in the case of an individual) or name of entity (include the business name, if applicable) | | | |
| First name (in the case of an individual) | Social insurance number (if applicable) | Date of birth Y M D | |
| Street number, street name, P.O. box | | | |
| City, town or municipality | Province or state | Country | Postal code |
| Area code Telephone Extension | | Period covered by the application: from Y M D to Y M D | |
| Language of communication <input type="checkbox"/> French <input type="checkbox"/> English | | | |

B Reason for the rebate application (see "General Information" on page 4)

In the box, enter the code that corresponds to the reason for the rebate application:

| Code | Reason |
|------|---|
| 1 | Amount paid in error |
| 6 | Taxable sale of an immovable by a person not registered for the QST |
| 7 | Property or service acquired outside a reserve by an Indian band, a tribal council or a band-empowered entity. Enter the Indian band number: <input style="width: 50px;" type="text"/> |
| 10 | Installation service acquired for movable property by a person not registered for the QST that is not resident in Québec from a supplier registered for the QST that paid or credited the QST rebate to the person not registered |
| 11 | Installation service acquired for movable property by a person not registered for the QST that is not resident in Québec |
| 14 | Automatic door openers acquired for use by persons with disabilities |
| 0 | Other (check the appropriate box) <input type="checkbox"/> Pleasure boat brought temporarily into Québec <input type="checkbox"/> Corporeal movable property acquired by a person not resident in Canada, other than a consumer <input type="checkbox"/> Incorporeal movable property or service consumed, used or supplied outside Québec <input type="checkbox"/> Poppies and wreaths acquired by the Royal Canadian Legion <input type="checkbox"/> The taxable sale of capital property (movable property) by a municipality or a designated municipality that is not registered for the QST |

| | | | |
|------------------------------|------|--------|-----------|
| Do not use this area. | | | |
| Dossier | B.R. | D.C.A. | Demandeur |

 12D2 ZZ 49506850

F Details for the purposes of the rebate application

Complete the table below for the purchases on which the QST was paid.

If you entered code 1 or 0 in Part B and you are claiming a **full QST rebate**, or if you entered a code other than code 6, enter the amounts in the "Actual QST paid (full rebate)" column, then complete box **b**.

If you entered code 1 or 0 in Part B and you must **calculate the rebate amount** following the instructions for either of the codes, or if you entered code 6, enter the amounts in the "Actual QST paid" column and complete box **c**.

If there is not enough space below, make a photocopy of this table and enter the required information, or create a table with the **same elements** in the **same order** using a spreadsheet program. Carry to line 1 of the new table the totals from the table below. In the new table only, complete boxes **b** and **c**. Attach this document to your application.

| | Date | Invoice number | Name of supplier | Description of purchases | Actual QST paid (full rebate) | Actual QST paid | |
|----|---|----------------|------------------|--------------------------|----------------------------------|-----------------|--|
| 1 | Amounts entered on the "Total" line of the preceding table, if applicable | | | | | | |
| 2 | | | | | | | |
| 3 | | | | | | | |
| 4 | | | | | | | |
| 5 | | | | | | | |
| 6 | | | | | | | |
| 7 | | | | | | | |
| 8 | | | | | | | |
| 9 | | | | | | | |
| 10 | | | | | | | |
| 11 | | | | | | | |
| 12 | | | | | | | |
| 13 | | | | | | | |
| 14 | | | | | | | |
| 15 | | | | | | | |
| 16 | | | | | | | |
| 17 | | | | | | | |
| 18 | | | | | | | |
| 19 | | | | | | | |
| 20 | | | | | | | |
| 21 | | | | | | | |
| 22 | | | | | | | |
| 23 | | | | | | | |
| 24 | | | | | | | |
| 25 | | | | | | | |

Add all the amounts from each column.

Total

Enter the total of the amounts in the "Actual QST paid (full rebate)" column in box **b**. Carry this amount to line 1 of Part C.

Amount claimed

Calculate the rebate amount being claimed and enter it in box **c** (see the information for codes 1, 6 and 0). Carry this amount to line 2 of Part C.

Amount claimed

General Information

Filing the application and documents to enclose

Complete parts A, B, C, D and F of the general application for a rebate.

Do not enclose original invoices. Photocopies of proofs of purchase, receipts or documents are accepted. We will not return the receipts and supporting documents sent with the application. However, you must keep the original documents in case we ask for them. Credit card statements are not acceptable as proofs of purchase.

If this is the first time that you are claiming the rebate for a corporation incorporated **outside Québec**, enclose a copy of the charter or deed of incorporation with the application.

Sending the application

You must send the duly completed and signed application to one of the addresses below, according to the situation.

- If code 6 is your reason for completing form VD-403-V because you are applying for another rebate using form VD-370.67-V, *New Residential Rental Property QST Rebate*, send these two forms and (if applicable) form FP-505-V, *Special-Purpose Return*, in the same envelope, to the following address:
Revenu Québec
4, Place-Laval, bureau RC-170, secteur L464DM
Laval (Québec) H7N 5Y3
- If the claimant is a QST registrant and the amount on line 3 of Part C is carried to line 211 of a QST return that is not filed online, send form VD-403-V and the QST return to the address shown on the return. If the return is filed online, send form VD-403-V to the address below no later than the day on which the return is filed.
- If you are completing form VD-403-V for any other reason, send it to the following address:
Revenu Québec
3800 rue de Marly
Québec (Québec) G1X 4A5

Filing deadlines

For codes 1 and 7, the claimant must file the rebate application within two years, as applicable, following the day on which the claimant paid or remitted the amount.

For code 6, the rebate application must be filed within two years following the day on which the consideration for the supply becomes due or is paid without being due.

For code 10, the rebate application must be sent by the supplier that paid or credited the rebate and must be filed with the QST return by the QST return filing deadline for the reporting period in which the supplier paid or credited the rebate.

For code 11, the rebate application must be filed within one year following the day on which the service was completed.

For code 14, the rebate application must be filed within four years following the day on which the QST was paid.

For code 0, the filing deadline for the rebate application varies according to the specific reason for claiming the rebate. See the information for this code.

Registers

The claimant must keep adequate registers, and retain all original invoices in case we ask for them.

This application maybe subject to an audit.

Part A – Information on the claimant

Enter the requested information concerning the person applying for the rebate.

Part B – Reason for the rebate application

In the box, enter the code that corresponds to the reason for the rebate application. Be sure to read the information and follow the instructions specific to that reason.

If there are several reasons for claiming the rebate, a separate copy of form VD-403-V must be filed for each reason.

Code 1 – Amount paid in error

Eligible amounts

A rebate may be claimed if the claimant

- paid a QST amount but was not required to do so;
- overpaid or over-remitted a QST amount at the time of filing a return; or
- paid a penalty, interest or any other amount that was not payable.

If the QST was paid in error with respect to a road vehicle, the claimant must instead complete form VD-60.R-V, *Application for a QST Rebate for a Road Vehicle*.

Exceptions

QST collected in error

If the claimant collected the QST but was not required to do so, the amount collected must be remitted to us. The claimant cannot then apply for a QST rebate with regard to that amount. However, if the claimant repays or credits the client for the QST paid, the amounts can be used to adjust the claimant's net tax payable for the reporting period in which the QST rebate was paid or credited.

QST paid in error

If the claimant believes that the QST was paid in error to a supplier registered for the QST, the claimant can ask the supplier to repay or credit the amount, rather than apply for a rebate. If the supplier agrees to this arrangement, the claimant cannot file a rebate application with us, as the amount has already been repaid or credited. If the supplier does not repay or credit the claimant (because, for example, the supplier refuses to pay or has ceased its activities), the claimant can apply for a rebate using this form.

The claimant is not entitled to a rebate if the amount of tax paid in error has already been used for an assessment.

A claimant that is an Indian, an Indian band, a tribal council or a band-empowered entity that bought goods or services on a reserve or goods delivered to a reserve and that paid the QST in error can apply for a rebate.

Instructions

- Enclose a sheet providing the following information:
 - the nature of the amounts concerned (QST, penalties, interest, etc.);
 - the reason the amount should not have been paid or remitted;
 - the particulars of the rebate calculation.
- Enter the information requested in the table in Part F.
- If the QST was paid for goods or services sold on a reserve or for products delivered to a reserve, enclose a statement from the vendor specifying the name of the reserve to which the property was delivered or where the service was performed and, if the claimant is an Indian, enclose a copy of the Certificate of Indian Status issued by Aboriginal Affairs and Northern Development Canada.
- Enclose copies of invoices for all the purchases listed in the table in Part F.
- To obtain a full QST rebate, enter in box **b** of the table the total of the amounts of the "Actual QST paid (full rebate)" column. Carry this amount to line 1 of Part C.
- To obtain a partial QST rebate or to obtain a rebate of a penalty or interest, calculate the rebate amount and enter it in box **c**. Carry this amount to line 2 of Part C.
- The claimant can file only one rebate application per calendar month.

Code 6 – Taxable sale of an immovable by a person not registered for the QST

A claimant qualifies for the QST rebate if all of the following conditions are met:

- The claimant is not registered for the QST.
- The claimant paid or is deemed to have paid the QST on the purchase of an immovable or on improvements to the immovable.
- The claimant sold or is deemed to have sold a taxable immovable where the QST became payable.

If a municipality seizes an immovable from a debtor and sells the property in order to recover unpaid taxes, the debtor can claim a QST rebate if the repurchase period has expired and the debtor has not repurchased the property.

Instructions

- Enter the information requested in the table in Part F.
- Enclose with the application a sheet providing the following information:
 - the date on which the QST is deemed to have been paid on the deemed sale of the property, and the fair market value of the property;
 - the address of the property sold;
 - the expiry date for payment of the purchase price of the property or the date on which the purchaser made the payment, if the claimant received it before the expiry date;
 - the name and address of the purchaser, the full commercial name (if different from the name of the entity) and a note indicating whether or not the purchaser is registered for the QST;
 - the particulars of the rebate calculation.
- Enclose copies of the following documents with your application: **notarized contracts, original invoices and statements of adjustments.**

Calculation of the rebate

The rebate is equal to the **lesser** of

- the basic tax content of the immovable at the time of sale or deemed sale; and
- the tax payable with respect to the sale.

The basic tax content of a property is generally the amount of QST payable on the purchase of the property and on any improvements thereto, after any amounts (other than an input tax refund) giving entitlement to a rebate or remittance are deducted, and after any depreciation in the value of the property is taken into account.

The depreciation factor is generally calculated by **dividing** the fair market value of the property at the time when the basic tax content is calculated **by** the cost of the property and of any improvements thereto. This factor cannot exceed 1.

Enter in box **c** of Part F the **lesser** of the amounts determined as indicated above. Carry this amount to line 2 of Part C.

Code 7 – Property or service acquired outside a reserve by an Indian band, a tribal council or a band-empowered entity

An Indian band, a tribal council or a band-empowered entity can claim a rebate of the QST paid on certain travel expenses as well as for reasonable allowances and reimbursements paid to an employee or a band representative for travel expenses incurred in the name of the Indian band, tribal council or band-empowered entity. The travel expenses in question are those incurred off-reserve for transportation services, short-term accommodation, meals and entertainment, provided they are for band management activities or for immovables situated on a reserve.

Individuals cannot claim a rebate using code 7. However, individuals who pay a supplier an amount of QST in error on goods or services purchased on a reserve, or goods purchased and delivered to a reserve, can seek to be paid the rebate or credit from the supplier, or claim a rebate using code 1. This rule also applies to bands that purchase goods delivered to a reserve or services, provided they supply a certificate confirming that the goods or services are for band management activities or for immovables situated on a reserve.

Instructions

- Indicate the registration number (commonly known as the "band number") in the space provided in Part B.
- Enter the information requested in the table in Part F, then enter in box **b** the total of the amounts of the "Actual QST paid (full rebate)" column. Carry this amount to line 1 of Part C.
- Enclose copies of original invoices with the rebate application.
- The claimant can file only one rebate application per calendar month.



Code 10 – Installation service acquired for movable property by a person not registered for the QST that is not resident in Québec from a supplier registered for the QST that paid or credited the QST rebate to the person not registered

Claimant

A claimant qualifies for the QST rebate if all of the following conditions are met:

- The claimant is not resident in Québec.
- The claimant is not registered for the QST.
- The claimant sold property with an installation service to a QST registrant.
- The installation service is carried out by a supplier that is a QST registrant and the property is installed in an immovable in Québec.
- The claimant paid the QST on the installation service and the service supplier paid the QST rebate to the claimant or credited it to the claimant's account within one year following the day on which the service was completed.

If the service supplier has not paid the claimant the QST rebate or has not credited it to the claimant's account, the claimant can apply for a rebate by entering code 11 in Part B.

A person that is not the vendor of the installed property, that does not reside in Québec and that is not a QST registrant can also claim a rebate of the QST paid for the acquisition of an installation service if the above-mentioned conditions are met.

Instructions

- Have the supplier of the installation service who is registered for the QST complete Part E.
- Enter the information requested in the table in Part F, then enter in box **b** the total of the amounts of the "Actual QST paid (full rebate)" column. Carry this amount to line 1 of Part C.
- In the "Description of purchases" column of the table in Part F, enter the date on which the installation service of the property in the immovable was completed.

Supplier of the installation service

- The supplier of the installation service who is registered for the QST and who paid or credited the rebate to the claimant must complete Part E.
- The supplier of the installation service must mail us form VD-403-V with the QST return on which the rebate was deducted in order to determine the net tax for the period indicated in Part E. If the return is filed online, the supplier must mail us form VD-403-V.

Solidary obligation

Where a supplier pays or credits a QST rebate to the claimant and the supplier is aware or should be aware that the claimant is not entitled to a full or partial rebate, both the supplier and the claimant who received the rebate are liable for the remittance of this amount to us.

Code 11 – Installation service acquired for movable property by a person not registered for the QST that is not resident in Québec

A claimant qualifies for the QST rebate if all of the following conditions are met:

- The claimant is not resident in Québec.
- The claimant is not registered for the QST.
- The claimant sold property with an installation service to a QST registrant.
- The installation service is carried out by a supplier who is a QST registrant and the property is installed in an immovable in Québec.
- The claimant paid the QST on the installation service and the registrant service supplier did not pay or credit the QST rebate to the claimant.

If the service supplier paid the claimant the QST rebate or credited it to the claimant's account, the claimant must enter code 10 in Part B.

A person that is not the vendor of the installed property, that does not reside in Québec and that is not a QST registrant can also claim a rebate of the QST paid for the acquisition of an installation service if the above-mentioned conditions are met.

Instructions

- Enter the information requested in the table in Part F, then enter in box **b** the total of the amounts of the "Actual QST paid (full rebate)" column. Carry this amount to line 1 of Part C.
- In the "Description of purchases" column of the table in Part F, enter the date on which the installation service of the property in the immovable was completed.
- Enclose copies of original invoices for all the purchases listed in the application.

Code 14 – Automatic door openers acquired for use by persons with disabilities

A claimant qualifies for a rebate of the QST paid on the acquisition and installation of an automatic door opener (for a garage or a residence) if the door opener is to be used by a disabled person who would otherwise not be able to gain access to his or her residence without the assistance of another person.

Instructions

- Enter the information requested in the table in Part F.
- Enter in box **b** the total of the amounts of the "Actual QST paid (full rebate)" column. Carry this amount to line 1 of Part C.
- Enclose a copy of the invoice (showing the QST paid) for the acquisition and installation of the door opener. Also enclose a copy of the medical certificate describing the disability of the person for whom the door opener was acquired and confirming that the person would not be able to gain access to his or her residence independently.



Code 0 – Other

Use code 0 if your rebate application is with regard to one of the following:

- pleasure boat brought temporarily into Québec;
- corporeal movable property acquired by a person not resident in Canada, other than a consumer;
- incorporeal movable property or service consumed, used or supplied outside Québec;
- poppies and wreaths acquired by the Royal Canadian Legion;
- the taxable sale of capital property (movable property) by a municipality or a designated municipality that is not registered for the QST.

Pleasure boat brought temporarily into Québec

An individual qualifies for a rebate of the QST paid with respect to a pleasure boat brought temporarily into Québec for winter storage if the boat is taken or shipped outside Québec within a reasonable period of time after the winter storage period.

Instructions

- Enter the information requested in the table in Part F, then enter in box **b** the total of the amounts of the “Actual QST paid (full rebate)” column. Carry this amount to line 1 of Part C.
- Enclose proof that the QST was paid in respect of the bringing into Québec of the boat and that the boat was taken or shipped outside Québec after the winter storage period.
- The rebate application must be filed within four years following the day on which the boat was taken or shipped outside Québec.

Corporeal movable property acquired by a person not resident in Canada, other than a consumer

A claimant, other than a consumer, that is not resident in Canada, qualifies for a rebate of the QST paid with respect to a supply of corporeal movable property acquired for use mainly outside Québec for commercial purposes. The property must be taken or shipped outside Québec within 60 days following the day of its delivery to the claimant.

If the property taken or shipped outside Québec is a road vehicle, the claimant must instead complete form VD-60.R-V, *Application for a QST Rebate for a Road Vehicle*.

Instructions

- Enter the information requested in the table in Part F, then enter in box **b** the total of the amounts of the “Actual QST paid (full rebate)” column. Carry this amount to line 1 of Part C.
- Enclose with the application copies of the invoices relating to the purchase of the property listed in Part F and a document proving that the property was taken or shipped outside Québec.
- Each receipt must be for at least \$50 (excluding GST/HST and QST) for eligible taxable purchases (other than zero-rated purchases).
- The total amount of the purchases covered by the application must be at least \$200 (excluding GST/HST and QST).
- The rebate application must be filed within one year following the day on which the property was taken or shipped outside Québec.

Incorporeal movable property or service consumed, used or supplied outside Québec

A claimant that is resident in Canada qualifies for a rebate of the QST paid with respect to a supply of incorporeal movable property or a service acquired for consumption, use or supply outside Québec to an extent of at least 10%. The rebate is proportional to the consumption, use or supply outside Québec of the property or service.

Instructions

- Enter the information requested in the table in Part F.
- Enclose copies of the original invoices for all the purchases covered by this application.
- Any rebate application must be for a minimum of \$25 including at least \$5 in QST on eligible taxable purchases (other than zero-rated purchases).
- The rebate application must be filed within one year following the day on which the QST became payable. Individuals can file no more than one rebate application per calendar quarter. Claimants other than individuals can file no more than one rebate application per month.

Calculation of the rebate

Add the amounts in the “Actual QST paid” column in the table in Part F. Multiply the total of the amounts by the percentage of the consumption, use or supply outside Québec of the property or service. Enter the result in box **c**. Carry this amount to line 2 of Part C.

Poppies and wreaths acquired by the Royal Canadian Legion

The Dominion Command, provincial commands and local branches of the Royal Canadian Legion can claim a rebate of the QST paid or payable, after 2009, on the purchase of commemorative poppies and wreaths for Remembrance Day.

Instructions

- Enter the information requested in the table in Part F, then enter in box **b** the total of the amounts of the “Actual QST paid (full rebate)” column. Carry this amount to line 1 of Part C.
- Enclose copies of the original invoices for all the purchases covered by this application.
- If the claimant is registered for the QST, the period covered by the rebate application must be the same as the QST reporting period in which the expenses were incurred. If the claimant is not registered for the QST, the application period must cover either the first six months or the last six months of the claimant’s fiscal period.
- The claimant cannot file more than one rebate application per application period.
- The rebate application must be filed within four years following the last day of the application period in which the QST became payable.



The taxable sale of capital property (movable property) by a municipality or a designated municipality that is not registered for the QST

A claimant qualifies for a QST rebate if all of the following conditions are met:

- The claimant is a municipality or a designated municipality that is not registered for the QST.
- The claimant paid or is deemed to have paid the QST on the purchase of movable property (such as a computer, equipment or office furniture) that is capital property or on the improvements to the property.
- The claimant resold the property (for designated municipalities, the movable property sold must be designated municipal property).
- The sale of the movable property is taxable. The QST became payable after December 31, 2013, and was paid by the purchaser after that date.
- The claimant reported and remitted the QST.
- Before the taxable sale, the claimant had not received nor was entitled to receive a rebate for the total amount of QST paid or deemed to have been paid.

Instructions

- Enter the information requested in the table in Part F.
- Enclose with the rebate application a sheet with the particulars of the rebate calculation.

You are not required to submit additional supporting documents with your rebate application. However, you must keep the relevant documents in case we ask for them.

Calculation of the rebate

The rebate is equal to the **lesser** of

- the basic tax content of the movable property at the time of sale; and
- the tax payable with respect to the sale.

The basic tax content of a property is generally the amount of QST payable on the purchase of the property and on any improvements thereto, after any amounts (other than an input tax refund) giving entitlement to a rebate or remittance are deducted, and after any depreciation in the value of the property is taken into account.

The depreciation factor is generally calculated by **dividing** the fair market value of the property at the time when the basic tax content is calculated **by** the cost of the property and of any improvements thereto. This factor cannot exceed 1.

Enter in box **c** of Part F the **lesser** of the amounts determined as indicated above. Carry this amount to line 2 of Part C.

Part C – Total rebate claimed

The QST rebate amount claimed is subject to the following rules:

- The amount has not been previously rebated, refunded or remitted.
- The claimant must not have claimed, or been entitled to claim, an input tax refund in respect of the amount.
- The claimant must not have obtained, or been entitled to obtain, a rebate, refund or remittance of the amount claimed on the application under any other provision of the Act.

A claimant registered for the QST can carry the amount on line 3 to line 211 of his or her QST return if he or she wishes to offset an amount payable on line 209 of the return. In such a case, you must send us the rebate application along with the QST return. If you file the return online, you must send us the rebate application no later than the day you file the return electronically.

Part D – Certification

This part must be signed by the claimant (in the case of an individual), or by a person authorized by the claimant.

Part E – Identification of the supplier registered for the QST

If you entered code 10 in Part B, the registered supplier must complete Part E. The supplier must indicate whether the claimant was paid or credited the rebate amount and provide the QST reporting period in which net tax adjustments were made.

The registered supplier must mail us form VD-403-V with the QST return on which the rebate was deducted in order to determine net tax. If the supplier's QST return is filed online, the supplier must mail form VD-403-V to one of our addresses given on page 4.

Part F – Details for the purposes of the rebate application

Enter the information requested in the table. If you entered code 1 or code 0 in Part B and you are claiming a full QST rebate, or if you entered a code other than code 6, enter the actual QST amounts paid in the "**Actual QST paid (full rebate)**" column. Carry the total of the amounts of this column to box **b** and to line 1 of Part C.

If you entered code 1 or code 0 in Part B and you must calculate the rebate amount following the instructions under "Calculation of the rebate" for either of the codes, or if you entered code 6, enter the actual QST amounts paid in the "**Actual QST paid**" column. Next enter the rebate amount being claimed in box **c** of Part F and carry this amount to line 2 of Part C.

