

## General GST/HST Rebate Application

Use this form to claim a rebate of the GST/HST for one of the reasons listed in Part B. To claim a QST rebate for the same reason, duly complete the *General Application for a Québec Sales Tax (QST) Rebate* (form VD-403-V) and send it in with this form.

Before completing this form, see the Guide to the General GST/HST Rebate Application (FP-189.G-V). For reasons corresponding to codes 4, 11, 12 and 23, complete the *General Application for Rebate of GST/HST* (federal form GST189) and send it to the Canada Revenue Agency.

If you are claiming a rebate on the taxable sale of real property by a person not registered for the GST/HST (code 7) and you have completed either the *New Residential Rental Property GST Rebate Application (application where the GST rate is 5%)* (form FP-524-V) or the *Special-Purpose Return* (form FP-505-V), please send the form(s) with this application to the following address:

Revenu Québec, 4, Place-Laval, bureau RC-170, secteur L464DM, Laval (Québec) H7N 5Y3

**If you use any of the other codes listed in Part B, send this form, duly completed, to the following address:**

Revenu Québec, 3800, rue de Marly, Québec (Québec) G1X 4A5

Parts **A, B, C, E and F** must be completed.

Check this box if the rebate is to be sent to a third party (see Part D).

GST account number, if applicable.

**R : T :**

### A Information on the claimant (please print)

First and last names of the claimant or name of the organization (include the business name, if applicable)				Social insurance number			
Mailing address							
City	Province or state	Country	Postal code	Area code	Telephone	Extension	
Principal business address (if different from mailing address)							
City	Province or state	Country	Postal code	Area code	Telephone	Extension	
Have either of your addresses changed since your last rebate application (if applicable)?				<input type="checkbox"/> Yes <input type="checkbox"/> No			
If <b>yes</b> , do you want to update any of the addresses we have on file?				<input type="checkbox"/> Yes <input type="checkbox"/> No			
Will this application amend a previous application?				<input type="checkbox"/> Yes <input type="checkbox"/> No			
Application filed by		Language of communication		Period covered by claim			
<input type="checkbox"/> head office <input type="checkbox"/> branch or division		<input type="checkbox"/> English <input type="checkbox"/> French		From <u>  </u> Y <u>  </u> M <u>  </u> D to <u>  </u> Y <u>  </u> M <u>  </u> D			

### B Reason for the rebate application

Enter the code that corresponds to the reason for your rebate application. Complete a separate copy of this form for each reason.

Code	Reason
1A	Amount paid in error for the purchase or delivery of property and services on a reserve
1C	Amount paid in error
4 <sup>1</sup>	Commercial goods or artistic works exported by a non-resident
5	Legal aid plan
7	Taxable sale of real property by a non-registrant or of capital property (personal property) by a municipality or a designated municipality that is a non-registrant
8	Property or services acquired off a reserve by a band, a tribal council or a band-empowered entity
9	Land leased for residential purposes
10 <sup>2</sup>	Installation services for personal property acquired by a person that is not registered for the GST/HST and that is not resident in Canada, where the rebate is paid or credited by the supplier

Code	Reason
11 <sup>3</sup>	Installation services for personal property acquired by a person that is not registered for the GST/HST and that is not a resident in Canada, where the rebate is not paid or credited by the supplier
12 <sup>3</sup>	Goods imported at a place in a non-participating province, or imported at a place in a participating province with a lower HST rate
13	Intangible personal property or services acquired in a participating province
16	Point-of-sale rebate of the provincial component paid on qualifying items
23 <sup>3</sup>	Ontario First Nations point-of-sale relief (credited by a supplier)
24	Poppies and wreaths acquired by the Royal Canadian Legion
25	Rebate for certain investment plans and segregated funds of an insurer
26 <sup>4</sup>	Election made by a segregated fund and an insurer
99	Remission order under the <i>Financial Administration Act</i>

- If you use this code, do not complete this form. Instead, complete federal form GST189, *General Application for Rebate of GST/HST*, which is available at [www.cra.gc.ca](http://www.cra.gc.ca).
- If you use this code, complete this form and give it to the GST/HST registrant (the supplier or the insurer).
- See note 1.
- See note 2.

Personal information provided on this form is protected under the *Privacy Act* and is maintained in Personal Information Bank CRA-PPU-091.



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**Do not use  
this space.**

Code d'entrée

### C Total rebate claimed

Rebate claimed (amount from box b of Part F)			1
Rebate claimed (amount from box c of Part F)	+		2
Add lines 1 and 2.	=	<b>Total rebate claimed</b>	3

If the claimant is a GST/HST registrant, was the amount from line 3 entered on either line 111 of a GST/HST return filed on paper or line 1301 of a returned filed online to reduce an amount owing?.....  Yes  No

If **yes**, enter the reporting period covered by the GST/HST return. From 

Y	M	D
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 to 

Y	M	D
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### D Information on the third party

Do not complete Part D if you are claiming a rebate using code 10. This part is to be completed only if the claimant has authorized a person to complete and sign this rebate application and to receive a cheque on the claimant's behalf. A copy of the authorization must be enclosed with this form. The information required to be in the letter of authorization is given in guide FP-189.G-V.

May the authorized signee receive confidential information from Revenu Québec concerning the rebate applications the signee filed on behalf of the claimant? .....  Yes  No

Name of the authorized signee							
Mailing address							
City	Province or state	Country	Postal code	Area code	Telephone	Extension	

### E Certification

**I hereby certify that**, to the best of my knowledge, the information in this application and in any accompanying documents is accurate and complete and that the amounts claimed

- have not been previously rebated, credited, refunded, or remitted to the claimant;
- have not been claimed and cannot be claimed as a rebate for a reason other than that given on this form;
- have not been claimed and cannot be claimed as input tax credits;
- have not been claimed and cannot be claimed as a rebate or a remission under any other federal statute;
- have not been covered and are not covered by a credit note or debit note with respect to an adjustment, a rebate or a credit.

#### I understand that

- this rebate application may be audited;
- all rebate-related books, records and invoices must be kept for six years;
- all receipts and supporting documents submitted with this application will not be returned to me.

Name of claimant or authorized signee (please print)	Signature	Date
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**F Information on the purchases**

Complete the table below for all purchases on which the GST/HST was paid. If you entered code 9 in Part B, do not complete the table.

If you entered code 1A, 1C or 99 in Part B and you are claiming a **full GST/HST rebate**, or if you entered code 5, 8, 10 or 24, add the amounts entered in the **second-to-last** column and carry the total to box **b**.

If you entered code 1A, 1C or 99 in Part B and you are required to calculate the rebate as per the instructions in guide FP-189.G-V, or if you entered code 7, 13, 16, 25 or 26, enter the GST/HST amount(s) paid in the **last** column. Calculate the rebate and enter the amount in box **c**.

If there is not enough space below, provide the requested information in the **same order** on a separate sheet. Enclose the sheet with your application.

Date	Invoice number or import entry number	Name of supplier	Description of purchases (For vehicle purchases, enter the vehicle identification numbers in full.)	Actual GST/HST paid (full rebate)	Actual GST/HST paid
Add all amounts from each column. <b>Total</b>					

Enter the total of the second-to-last column in box **b**. Carry this amount to line 1 of Part C. **Rebate claimed**

Calculate the rebate and enter the amount in box **c** (see guide FP-189.G-V). Carry this amount to line 2 of Part C. **Rebate claimed**

**G Identification of the registered supplier or insurer**

If you are claiming a rebate using code 10 or 26, you must have the GST/HST registrant (the supplier or the insurer) complete this part and send the application to the following address:

Revenu Québec  
3800, rue de Marly  
Québec (Québec) G1X 4A5

Name of the supplier or insurer		GST account number		R T	
Mailing address					
City	Province or state	Country	Postal code	Area code Telephone	Extension
Has the rebate been paid or credited to the claimant?		If <b>yes</b> , indicate the GST/HST reporting period for which you are requesting adjustments (line 107 of a GST/HST return filed on paper or line 108 of a return filed online) and mail us this form.			
<input type="checkbox"/> Yes <input type="checkbox"/> No		Reporting period: From <input type="text"/> Y <input type="text"/> M <input type="text"/> D to <input type="text"/> Y <input type="text"/> M <input type="text"/> D			
Name of authorized signee (please print)		Signature of supplier, insurer or authorized signee		Date	



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