

General GST/HST and QST Rebate Application

Use this form to claim a rebate of the GST/HST and QST for one of the reasons listed in Part 2. **Before completing this form, see the *Guide to the General GST/HST and QST Rebate Application (FP-2189.G-V)*.**

For codes 12, 16, 20 and 23, complete the General Application for Rebate of GST/HST (federal form GST189) and send it to the Canada Revenue Agency (CRA).

For a GST/HST rebate for codes 4, 11 and 13, complete federal form GST189 and send it to the CRA. For a QST rebate for codes 4, 11 and 13, complete this form.

Do not complete this form if the claimant is resident in Canada and wants to apply for a QST rebate for corporeal movable property acquired in Québec and taken or shipped to another province or territory in Canada. Instead, complete form VD-352-V, *Application for a Rebate of the QST Paid on Corporeal Movable Property That Is Taken or Shipped Outside Québec to Another Location in Canada by a Person Resident in Canada*.

If you are claiming a rebate on the taxable sale of real property by a person not registered for the GST/HST and QST (code 7) and you have completed either the *New Residential Rental Property GST Rebate Application* (form FP-524-V) or the *GST/HST Return for the Self-Supply of a Residential*

Complex (form FP-505.2-V), please send the form(s) with this application to the following address:

Revenu Québec
4, Place-Laval, bureau RC-150, secteur L421VT
Laval (Québec) H7N 5Y3

If you use any of the other codes, send this duly completed form to:

Revenu Québec
3800, rue de Marly
C. P. 25333, succursale Terminus
Québec (Québec) G1A 0B6

Parts **1, 2, 3, 5 and 6** must be completed.

If you already filed a general rebate application or if you are registered for the GST/HST and QST, you have a nine-digit GST/HST account number followed by a file number and a 10-digit QST identification number followed by a file number. Enter these numbers in Part 1 below.

Change of address

Do not use this form to change an address. Go to revenuquebec.ca to find out how to change an address and make the change before sending this form.

1 Information on the claimant (please print)

GST/HST account number, if applicable. <input type="text"/>	Québec entreprise number (NEQ) <input type="text"/>	Identification number <input type="text"/>	File <input type="text"/>
R T		D Q	
Last name (in the case of an individual) or name of organization <input type="text"/>		Area code <input type="text"/>	Telephone <input type="text"/>
		Extension <input type="text"/>	
First name (in the case of an individual) or business name, if applicable <input type="text"/>		Social insurance number <input type="text"/>	Date of birth <input type="text"/>
		Y Y Y Y M M D D	

Mailing address of the individual, or of the organization's head office, branch or division

Street number <input type="text"/>	Street name or P.O. box <input type="text"/>	Apartment <input type="text"/>
City, town or municipality <input type="text"/>		Province <input type="text"/>
		Postal code <input type="text"/>

Principal business address (if different from the address above)

Street number <input type="text"/>	Street name or P.O. box <input type="text"/>	Apartment <input type="text"/>
City, town or municipality <input type="text"/>		Province <input type="text"/>
		Postal code <input type="text"/>

Will this application amend a previous application? Yes No

Language of communication: English French

Period covered by claim: From to

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2 Reason for the rebate application

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Check the GST/HST or the QST box, or both, corresponding to the reason for the rebate application. Complete a separate form for each reason. Some reasons for claiming the rebate concern only the GST/HST or the QST.

Code	Reason	GST/HST	QST
1A	Amount paid in error for property or services purchased on or delivered to a reserve	<input type="checkbox"/>	<input type="checkbox"/>
1C	Amount paid in error	<input type="checkbox"/>	<input type="checkbox"/>
4	Commercial goods and artistic works exported by a person that is not resident in Canada (tangible personal property acquired by a person that is not resident in Canada, other than a consumer, and property or services acquired to manufacture or produce a copyrighted work) ¹		<input type="checkbox"/>
5	Legal aid plan	<input type="checkbox"/>	
7	Taxable sale of real property by a non-registrant Taxable sale of capital personal property (movable property) by a municipality or a designated municipality that is a non-registrant	<input type="checkbox"/>	<input type="checkbox"/>
8	Eligible travel expenses incurred off a reserve by a band, a tribal council or a band-empowered entity, or on its behalf. Enter the band number. <input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>
9	Land leased for residential purposes	<input type="checkbox"/>	<input type="checkbox"/>
10	Installation services for personal property (movable property) acquired by a person that is not registered for GST/HST and QST purposes and that is not resident in Canada (or Québec), from a supplier who is a registrant and who paid or credited the GST/HST and QST to the person ²	<input type="checkbox"/>	<input type="checkbox"/>
11	Installation services for corporeal movable property acquired by a person that is not registered for GST/HST and QST purposes and that is not resident in Canada (or Québec), from a supplier who is a registrant and who did not pay or credit the GST/HST and QST to the person ³		<input type="checkbox"/>
12	Goods imported at a place in a non-participating province, or imported at a place in a participating province with a lower HST rate ⁴		
13	Intangible personal property or services acquired in a participating province (intangible personal property or services consumed, used or supplied outside of Québec) ⁵		<input type="checkbox"/>
14	Automatic door opener acquired for use by a person with a disability		<input type="checkbox"/>
16	Point-of-sale rebate of the provincial part of the HST paid on qualifying items ⁶		
20	Remission order under the <i>Financial Administration Act</i> ⁶		
23	Ontario First Nations point-of-sale relief (credited by a supplier) ⁶		
24	Poppies and wreaths acquired by the Royal Canadian Legion	<input type="checkbox"/>	<input type="checkbox"/>
25	Rebate for certain investment plans and segregated funds of an insurer	<input type="checkbox"/>	<input type="checkbox"/>
26	Election made by a segregated fund and an insurer ⁷	<input type="checkbox"/>	<input type="checkbox"/>
50	Pleasure boat brought temporarily into Québec		<input type="checkbox"/>
51	Tangible personal property returned outside Québec		<input type="checkbox"/>
52	Intangible personal property or services supplied remotely by a foreign specified supplier and consumed, used or supplied in a participating province		<input type="checkbox"/>

3 Rebates claimed

Complete the table in Part 6 **before** completing this part.

Total of column A from the table in Part 6	GST/HST rebate claimed	1	<input type="text"/>	<input type="text"/>
Total of column B from the table in Part 6	QST rebate claimed	2	<input type="text"/>	<input type="text"/>

Claimant that is a GST/HST and QST registrant

Is the claimant carrying the amount on line 1 of this form to line 111 of a GST/HST return filed on paper or line 1301 of a return filed online to offset an amount payable? Yes No

Is the claimant carrying the amount on line 2 of this form to line 211 of a QST return filed on paper or a return filed online to offset an amount payable? Yes No

If you answered **Yes** to one of the questions above, enter the reporting period covered by the GST/HST and QST return. From to
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1. If you use this code, check the QST box and complete this form. To claim the GST/HST rebate, complete federal form GST189, which is available at canada.ca/taxes.
2. If you use this code, complete this form and give it to the GST/HST and QST registrant (the supplier or the insurer).
3. See note 1.
4. If you use this code, do not complete this form. Instead, complete federal form GST189, which is available at canada.ca/taxes.
5. See note 1.
6. See note 4.
7. See note 2.



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Claimant that is not a GST/HST and QST registrantIs the claimant using the GST/HST rebate amount claimed on line 6 of form FP-505.2-V to offset an amount payable? Yes NoIs the claimant using the QST rebate claimed on line 14 of form FP-505.2-V to offset an amount payable? Yes NoIf you answered **Yes** to one of the questions above, enter the date on which the GST/HST and QST became payable on the self-supply of the residential complex. Enclose form FP-505.2-V with this form when you mail it to Revenu Québec ...

Y	Y	Y	Y	M	M	D	D		

4 Authorization by a third party to receive the GST/HST rebate cheque

Do not complete this part if you are claiming a rebate using code 10 or 26. This part is to be completed only if the claimant has authorized a person to complete and file this rebate application and to receive the GST/HST rebate cheque made out to the claimant. A copy of the authorization must be enclosed with this application. Guide FP-2189.G-V provides the information that must be included in the letter of authorization.

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
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

5 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 or input tax refunds;
- have not been claimed and cannot be claimed as a rebate, a remission or compensation under any other legislative provision;
- 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 after the last year to which they relate;
- all receipts and supporting documents submitted with this application will not be returned to me.

First and last name of claimant or authorized signee (please print)_____
Title or position_____
Signature_____
Date_____
Area code_____
Telephone_____
ExtensionI have authorized the person⁸ whose contact information appears below to communicate with Revenu Québec regarding this rebate application, if applicable. In addition, Revenu Québec can contact this person if it has any questions about the information provided in this form._____
First and last name of the person authorized to communicate with Revenu Québec (please print)_____
Title or position_____
Area code_____
Telephone_____
Extension

8. The person must have obtained an authorization or a power of attorney from the claimant so that Revenu Québec can share information with him or her about this rebate application. In addition, to represent the claimant in dealings with Revenu Québec, this person must have obtained a power of attorney from the claimant. You must enclose with this application an authorization, a power of attorney or a duly completed copy of form MR-69-V, *Authorization to Communicate Information or Power of Attorney*, unless an authorization or a general power of attorney is already on file.



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