

Guide to the General GST/HST and QST Rebate Application

This guide provides information to help you complete the *General GST/HST and QST Rebate Application* (form FP-2189-V).

Follow the filing instructions specific to the reason code you enter in Part 2 of form FP-2189-V. Complete a separate form for each reason. Send the form(s), duly completed and signed, to the applicable Revenu Québec office. The addresses are given on page 1 of the form.

Filing the application and supporting documents

Complete parts 1, 2, 3, 5 and 6. In some cases, you must also complete Part 4.

If you enter code 1A, 1C, 4, 8, 11, 13, 14, 24, 50, 51 or 52 in Part 2, you must enclose photocopies of your invoices, rather than the original ones, with your application. We will also accept photocopies of proofs of purchase, receipts or other supporting documents. Documents you submitted with the application will not be returned to you. Credit card statements will not be accepted as proof of purchase. If this is the first time you are claiming a QST rebate for a corporation incorporated outside of Québec, enclose a copy of the charter or deed of incorporation with the application.

For codes 5, 9, 10, 25 or 26, you do not have to send proofs of purchase, receipts or other documents.

For code 7, you may be required to enclose supporting documents. See the information given under code 7 below.

Period covered by the application

The period covered by the rebate application usually includes the dates shown on the invoices for the purchases that must be described in Part 6 and on any attached document. However, the period must not extend beyond the filing deadline for the relevant code.

Records

The claimant must keep adequate records and supporting documents, including original invoices. The documents must be kept for six years after the end of the year to which they relate in case we ask for them.

Part 2 Reason for the rebate application

Enter a single code in Part 2. If you are claiming a rebate for several reasons, you must file separate copies of form FP-2189-V for each reason.

Do not complete this form for code 12, 16, 20 or 23. Instead, complete federal form GST189, *General Application for Rebate of GST/HST*, available on the Canada Revenue Agency (CRA) website at canada.ca/taxes.

For a GST/HST rebate for codes 4, 11 and 13, complete federal form GST189 and send it to the Canada Revenue Agency. For a QST rebate for codes 4, 11 and 13, complete FP-2189-V.

References to the *Excise Tax Act* (ETA) and the *Act respecting the Québec sales tax* (AQST) are provided, if applicable.

Code 1A – Amount paid in error for property or services purchased on or delivered to a reserve

If the claimant is an Indian, a band, a tribal council or a band-empowered entity that paid an amount as GST/HST and QST in error on property or services purchased on or delivered to a reserve, the claimant can claim a rebate of that amount.

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

Code 1C – Amount paid in error (261(1) ETA, 400 AQST)

The claimant can claim a rebate in the following cases:

- The claimant paid the GST/HST and QST when not required to do so.
- The claimant paid or remitted GST/HST and QST amounts, or net taxes, when the return was filed, which were higher than the amounts the claimant should have paid or remitted.
- The claimant paid a penalty, interest or any other amount that was not payable.

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

Exceptions

Amounts collected in error

If the supplier collected an amount of GST/HST and QST that should not have been collected, the supplier must pay the amount to Revenu Québec and **cannot claim a rebate** for tax amounts collected in error. To correct such an error, the supplier can refund or credit the amount to the customer by way of a credit note; the supplier can then adjust its net tax calculation for the reporting period in which it gave the customer the credit note.

Amounts paid in error

If the claimant believes an amount was paid as GST/HST and QST in error to a GST/HST and QST-registered supplier, the claimant can ask the supplier for a refund or credit of the amount instead of applying for a rebate using code 1C. If the supplier grants the refund or credit, the claimant cannot file a rebate application. If the claimant is unable to obtain a refund or credit from the supplier (for example, if the supplier refuses to refund the amount or goes out of business), a rebate can be claimed using code 1C.

Note that the claimant is not entitled to a rebate with respect to a payment made in error if the amount of tax was taken into account in an assessment or is based on a disagreement regarding the value of imported goods.

Emission allowances

As a general rule, a purchaser of taxable carbon emission allowances can no longer claim a rebate of the GST/HST and QST paid in error to its supplier after June 26, 2018, in respect of such a supply.

Supplier outside Québec

A QST registrant cannot claim a QST rebate for an amount paid in error to a designated supplier or to the operator of a specified digital platform that has registered for the QST using the registration service for suppliers outside Québec. However, the QST registrant can ask the supplier or the operator to refund or credit the amount.

Rebates of GST/HST paid on goods imported on consignment, approval or sale-or-return basis, or on damaged or defective imported goods

If the claimant imports goods on consignment, approval or sale-or-return basis and exports them within 60 days without having used or consumed them in Canada, except on a trial basis, the claimant can apply to the Canada Border Services Agency (CBSA) for a rebate of the GST/HST that was paid on the goods. Similarly, if the goods that were imported for consumption or use are damaged, defective or of inferior quality, the claimant may be entitled to a GST/HST rebate through the CBSA.

Instructions for codes 1A and 1C

- Enclose a sheet containing the following information:
 - the nature of the amounts concerned (GST/HST, QST, penalties, interest, etc.);
 - the reason why the amount should not have been paid or remitted;
 - the particulars of the rebate calculation.
- Enter the information requested in the table in Part 6.
- If you are claiming a full GST/HST and QST rebate, enter the amount of GST/HST and QST paid for each purchase in columns A and B of the table. Add all the amounts in both columns and enter the totals on lines 1 and 2 in Part 3.
- If you are claiming a partial rebate of the GST/HST and QST, or the net taxes, or a rebate of an amount you paid as penalty or interest, calculate the amount of the rebate and enter it in columns A and B of the table. Add all the amounts in both columns and enter the totals on lines 1 and 2 in Part 3.
- If you are claiming a rebate for the difference between the rate used and the GST/HST or QST rate in effect, subtract the lesser rate from the greater rate, then multiply the result by the cost of the good or service purchased. Enter the result in column A or B of the table, then enter the total on line 1 or 2 in Part 3.
- Enclose photocopies of the original invoices for all purchases described in the table in Part 6.
- For code 1A, enclose a statement from the vendor explaining the circumstances surrounding the purchase of the property or service and including, as applicable, the name of the reserve where the property was delivered or where the services were provided. If the claimant is an Indian, enclose a photocopy of the Certificate of Indian Status issued by Indigenous Services Canada.
- **Only one** rebate application can be filed by a person in a calendar month, unless the person is authorized to file separate rebate applications for branches or divisions, in which case not more than one rebate application can be filed by the person, in a calendar month, in respect of each authorized branch or division.

Filing deadline

For **codes 1A and 1C**, the rebate application must be filed within two years after the date the claimant paid or remitted the tax, penalty or interest.

Code 4 – Commercial property 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 and services acquired to manufacture or produce a copyrighted work)

To claim the GST/HST rebate, complete federal form GST189, available at canada.ca/taxes.

Corporeal movable property acquired by a person not resident in Canada, other than a consumer (351 AQST)

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 for use primarily outside Québec for commercial purposes. The property must be taken or shipped outside Québec within 60 days after the date 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 6. Next, enter the total of the amounts in column B on line 2 in Part 3.
- Enclose photocopies of the invoices relating to the purchase of property listed in Part 6 and a document proving that the property was taken or shipped outside Québec.
- Each invoice must show at least \$50 (excluding GST/HST and QST) in 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).

Filing deadline

The rebate application must be filed within one year after the date the property was taken or shipped outside Québec.

Property or service acquired to manufacture or produce copyrighted works (353.1 AQST)

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 a QST registrant.
- The claimant acquired the property or service for consumption or use exclusively in the manufacture or production of an original literary, musical, artistic, cinematographic or other work protected by copyright, and any copies of the work.
- The claimant is not a consumer of the property or service.
- The claimant manufactured or produced the work and all copies of it for shipment outside Québec.
- The claimant did not transfer his or her right to the rebate to the supplier.

Instructions

- Enter the information requested in the table in Part 6. Next, enter the total of the amounts in column B on line 2 in Part 3.
- Enclose photocopies of the original invoices for all the purchases covered by the application.
- The total amount of the purchases covered by the application must be at least \$200 (excluding GST/HST and QST).

Filing deadline

The rebate application must be filed within one year after the date the QST becomes payable.

Code 5 – Legal aid plan (258(2) ETA)

The claimant qualifies for a legal aid plan rebate if the claimant is responsible for administering a legal aid plan in conformity with the applicable provincial legislation and GST/HST was paid on legal services provided by a lawyer in a private practice, for legal aid recipients.

The expenses respecting which the rebate is being claimed must be part of the lawyer's fee for legal services rendered. Expenses incurred by a lawyer acting as an agent of the legal aid plan do not qualify for a legal aid plan rebate.

However, if the claimant responsible for administering the plan is a public service body, it may qualify for a public service bodies' rebate, at the rate applicable to its organization, of the tax paid on expenses that are not incurred for legal services (for example, office expenses, the cost of medical reports and purchases not related to legal services).

Instructions

- Enter the information requested in the table in Part 6. In column A of the table, enter the amount of GST/HST paid on each purchase. Add all the amounts in column A and enter the total on line 1 in Part 3.
- Do not enclose invoices with the application, but keep them in case we ask for them.

Filing deadline

The rebate application must be filed within four years after the end of the claimant's reporting period in which the tax became payable.

Code 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

"Non-registrant" means a person that is not registered for the GST/HST and QST and is not required to be registered.

Taxable sale of real property by a non-registrant (257(1) ETA, 379 AQST)

A claimant that is a non-registrant and that sells (or is deemed to have sold) real property can claim a rebate if the claimant is unable to recover the GST/HST and QST that the claimant paid on the purchase of the property or improvements to the property.

A creditor can seize real property for the non-payment of a debt and then sell the property to a third party to recover the amount of the debt. In such a case, Revenu Québec considers that the claimant sold the property to the creditor when the property was seized.

The claimant may be entitled to a rebate if all of the following conditions are met:

- The claimant is a non-registrant.
- The claimant paid the GST/HST and QST on the purchase of real property or for improvements to the property.
- The claimant sold or is deemed to have sold the property (for example, due to the self-supply of a new residential building, the change in use of the property, the appropriation of real property for personal use or the seizure of real property by a creditor), and the sale is taxable or deemed to be taxable.
- Where the property is seized by a creditor, the creditor has not redeemed the property within the redemption period and the time limit for redeeming the property has expired.

Note that the amount of the rebate is reduced where the claimant received or is entitled to receive a rebate in respect of the purchase of the property or improvements made to the property.

Instructions

- Enter the information requested in the table in Part 6.
- Attach a separate sheet providing the following information:
 - the date on which the GST/HST and QST are deemed to have been paid on the deemed sale of the property, and the fair market value (FMV) of the property;
 - the address of the property sold or deemed to have been sold;
 - the expiry date for payment of the sale price of the property or the date on which the claimant received payment from the purchaser, if it was received before the expiry date;
 - the name and address of the purchaser, as well as the purchaser's full legal name and, if it is different, the purchaser's full business name;
 - a note stating whether the purchaser is registered for the GST/HST and the QST;
 - where applicable, the expiry date of the redemption period respecting the property seized by the person deemed to have received a taxable supply;
 - the particulars of the rebate calculation.
- Enclose supporting documents such as photocopies of notarized contracts and notarized statements of adjustments for the purchase and sale with the application. If the application concerns construction costs, do not include all the invoices. Enclose **only one supporting document** (the one with the highest GST/HST and QST amounts) for **each of the 10 main suppliers** shown in Part 6. You must keep other invoices to provide them upon request. Statements of account, bids, order forms and delivery slips **are not accepted**. If you have fewer than 10 suppliers, you do not have to submit 10 invoices.
- Calculate the rebate amounts (see "Calculation of rebates" below) and enter the results in columns A and B of the table in Part 6. Add all the amounts in both columns and enter the totals on lines 1 and 2 in Part 3.

Calculation of rebates

The rebates are equal to the **lesser** of the following amounts:

- the taxes payable on the sale or deemed sale, or the taxes that would have been payable on the sale if the property was not part of the supply of a business that was not subject to the tax because a joint election was made using form FP-2044-V, *Election Respecting the Acquisition of a Business or Part of a Business*;
- the basic tax content of the property at the time of the sale or deemed sale.

In determining the rebate amounts where a creditor seized an immovable or the immovable is repossessed and the deemed sale is taxable, the taxes payable are deemed equal to the taxes calculated on the FMV at the time of seizure or repossession.

The basic tax content of the property is generally considered to be the GST/HST and QST payable on the property and on any improvements thereto, after deducting any amounts (other than input tax credits [ITCs] or input tax refunds [ITRs]) that were eligible for a rebate or remission and after taking into account any depreciation in the value of the property.

The depreciation factor is generally calculated **by dividing** the FMV of the property at the time the basic tax content is determined **by** the cost of the property and any improvements thereto. The factor cannot be greater than 1.

In columns A and B of the table in Part 6, enter the **lesser** of the amounts calculated. Next, enter the total of the amounts in both columns on lines 1 and 2 in Part 3.

If the claimant is a public sector body not dealing at arm's length with the purchaser of the property, contact Revenu Québec for information on how to calculate the basic tax content.

Filing deadline

The rebate application must be filed within two years after the date on which the sale price of a supply made by the claimant was paid or became payable. In the case of property that was seized by a creditor and was not redeemed by the claimant, the application must be filed within two years after the expiry date of the redemption period.

Taxable sale of capital property (personal property) by a municipality or a designated municipality that is a non-registrant (257.1(1) ETA, 380.2 AQST)

A municipality that is a non-registrant and that sells capital property, or a designated municipality that is a non-registrant that sells designated municipal property, can generally claim a rebate if it was previously unable to recover all or part of the GST/HST and QST it paid on the purchase of the property or on improvements to the property.

A designated municipality is a person designated by the Minister to be a municipality, but only in respect of activities, specified in the designation, that involve the making of supplies (other than taxable supplies) by the person of municipal services.

Designated municipal property is the property of a person that, at any time, is designated to be a municipality for purposes of claiming the municipal rebate. Generally, it is property, or an improvement to it, that the designated municipality intended to consume, use or supply more than 10% in the course of activities specified in its designation, and an amount for the property or improvement to it has been included in the

calculation of non-creditable tax charged. Once property qualifies as designated municipal property, it is treated as such for as long as it is held by the designated municipality.

A creditor can seize real property for the non-payment of a debt and then sell the property to a third party to recover the amount of the debt. In such a case, Revenu Québec considers that the claimant sold the property to the creditor when the property was seized.

The claimant is entitled to a rebate if all of the following conditions are met:

- The claimant is a municipality or a designated municipality that is a non-registrant.
- The claimant paid or is deemed to have paid the GST/HST and QST on the purchase of personal property (for example, a computer, equipment or office furniture) that is capital property.
- The claimant sold the property (in the case of a designated municipality, the personal property that is sold must be designated municipal property).
- The sale of the personal property is taxable, and the GST/HST and QST became payable or would have been payable on the sale if the property was not part of the supply of a business that was not subject to the tax because a joint election was made using form FP-2044-V.
- The claimant reported and paid the GST/HST and QST, unless the taxes were not payable on the sale of the property because a joint election was made using form FP-2044-V.
- Before the taxable sale, the claimant had not received or was not entitled to receive a rebate of the total GST/HST and QST paid or deemed to have been paid.
- Where the property is seized by a creditor, it was not redeemed by the claimant within the redemption period.

Note that the amount of the rebate is reduced where the claimant was entitled to receive a total or partial rebate of the GST/HST and QST paid on the purchase of the property.

Instructions

- Enter the information requested in the table in Part 6.
- Calculate the rebate amounts (see "Calculation of rebates" below) and enter the results in columns A and B of the table. Add all the amounts in both columns and enter the totals on lines 1 and 2 in Part 3.
- Attach a separate sheet showing the detailed calculation of the rebates.

Note that you are not required to enclose other supporting documents with your rebate application, but must keep them in case we ask for them.

Calculation of rebates

The rebates are equal to the **lesser** of the following amounts:

- the taxes payable on the sale, or the taxes that would have been payable on the sale if the property was not part of the supply of a business that was not subject to the tax because a joint election was made using form FP-2044-V;
- the basic tax content of the property at the time of the sale (see the information under "Calculation of rebates" in the "Taxable sale of real property" section).

In calculating the basic tax content of the property of a municipality or designated municipality (that is not a listed financial institution), include neither the GST nor the federal part of the HST paid or payable before February 2004.

Filing deadline

The rebate application must be filed within two years after the date on which the sale price of a supply made by the claimant was paid or became payable. In the case of property that was seized by a creditor and was not redeemed by the claimant, the application must be filed within two years after the expiry date of the redemption period.

Code 8 – Eligible travel expenses incurred off a reserve by a band, a tribal council or a band-empowered entity, or on its behalf

If the claimant is a band, a tribal council or a band-empowered entity, it can claim a rebate of amounts paid as GST/HST and QST on certain eligible travel expenses. A rebate may also be granted if the claimant repays or pays a reasonable allowance to an employee or a representative for eligible travel expenses incurred on its behalf. The eligible travel expenses covered include the following purchases, provided they are incurred for band management activities or real property on a reserve:

- off-reserve transportation
- short-term accommodation
- meals and entertainment

Where the claimant is an Indian, he or she cannot claim a rebate using code 8. If he or she, as an individual, purchased goods on a reserve (or goods delivered to a reserve) or services provided entirely on a reserve, and paid an amount as GST/HST and QST in error to a supplier, the claimant can request a refund or credit from the supplier, or claim a rebate using code 1A.

This rule also applies to bands, tribal councils and band-empowered entities that purchase goods delivered to a reserve or services for band management activities or related to real property located on a reserve. The claimant can request a refund of the tax paid in error or a credit from the supplier, or claim a rebate using code 1A.

Instructions

- Enter the registration number (commonly known as the band number) in the space provided in Part 2.
- Enter the information requested in the table in Part 6. Next, add all the amounts in columns A and B and enter the totals on lines 1 and 2 in Part 3.
- Enclose photocopies of the original invoices for all purchases described in the table in Part 6, unless the claimant has received authorization not to include supporting documents further to a claim in which the claimant provided an estimate of the rebate application frequency and of annual purchases covered by a claim.
- Note that only one rebate application can be filed in a calendar month.

Filing deadline

The rebate application must be filed within two years after the date on which the tax, penalty or interest was paid or remitted.

Code 9 – Land leased for residential purposes

(256.1(1) ETA, 378.1 AQST)

A claimant qualifies for a rebate of the GST/HST and QST that was paid or is deemed to have been paid on land that the claimant owns or rents, if the claimant leases or subleases, as the case may be, the land to a person who is required to calculate the GST/HST and QST with respect to the self-supply of land and to pay GST/HST and QST on a value that includes the land. For example, the lessee of land may be required to calculate and pay GST/HST and QST if the lessee constructs long-term residential rental accommodation and supplies it to an individual for long-term residential rental use.

Note that the amount of the rebate is reduced where the claimant received or is entitled to receive a rebate or an ITC or ITR in respect of the purchase of the property or improvements made to the property.

Instructions

- Do not complete the table in Part 6.
- Attach a separate sheet providing the following information:
 - the date on which the lessee or sub-lessee is required to calculate and pay GST/HST and QST with respect to the self-supply of land;
 - the address of the leased land;
 - the lessee's or sub-lessee's name and mailing address (if the land is leased to a person that builds rental housing on it, also provide the name of the business if it is different from the legal name);
 - a statement mentioning whether the lessee or sub-lessee is registered for the GST/HST and QST
- Calculate the rebate amounts (see "Calculation of rebates" below) and enter the results on lines 1 and 2 in Part 3.
- Do not enclose invoices with the application, but keep them in case we ask for them.

Calculation of rebates

The rebate amounts are equal to the total taxes paid by the claimant on the acquisition of the land and on improvements to the land since the acquisition, **minus** the ITCs, ITRs and rebates to which the claimant is entitled in respect of the land and improvements.

Filing deadline

The rebate application must be filed within two years after the date on which the person to whom the claimant leased the land is required to calculate and pay the GST/HST and QST on the self-supply of the land.

Code 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), where the GST/HST and QST is refunded or credited by a supplier that is a GST/HST and QST registrant (252.41(2) ETA, 357.5.2 AQST)

Claimant

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

- The claimant is not resident in Canada (or Québec, for the QST).
- The claimant is not registered for GST/HST and QST purposes.
- The claimant supplied tangible personal property (corporeal movable property) on an installed basis to a GST/HST and QST registrant.
- The claimant dealt with a supplier that is a GST/HST and QST registrant to have the property installed in real property located in Canada (or Québec, for the QST).
- The claimant paid taxes on the installation services, and the supplier of the service refunded or credited the taxes to the claimant within one year after the date on which the service was completed.

If the supplier did not refund or credit the GST/HST to the claimant, the claimant can claim a rebate by using code 11 on federal form GST189 and sending it to the CRA.

A person that is not the vendor of the installed property, that is not resident in Canada (or Québec, for the QST) and that is not registered for the GST/HST and QST can also claim a rebate of the tax paid on the acquisition of an installation service if the other conditions mentioned above are met.

Instructions

- Complete parts 1, 2, 3, 5 and 6. The registered supplier must complete Part 7.
- Enter the information requested in the table in Part 6. Enter the date on which the installation service of the property was completed in the "Description of purchases" column.
- Enter the total of the amounts in columns A and B of the table on lines 1 and 2 in Part 3. You are not required to provide supporting documents for the installation services with the application. However, you must keep them in case we ask for them.

Registered supplier of the installation service

The supplier registered for the GST/HST and QST who granted a credit or a rebate to the claimant must complete Part 7.

The supplier must enclose form FP-2189-V with the GST/HST and QST return for the reporting period in which the supplier is claiming an adjustment equivalent to the amount paid or credited to the claimant. If the return is filed online, the supplier must mail form FP-2189-V **to the second address given on page 1 of the form.**

Joint and several liability

Where a supplier pays or credits a rebate to a claimant and the supplier knows or ought to know that the claimant is not entitled to all or part of the rebate, the supplier and the claimant are both liable to repay the amount to Revenu Québec.

Filing deadline

The supplier must be provided with the rebate application within one year after the date on which the installation of the property is completed. The supplier must enclose a duly completed copy of form FP-2189-V with its GST/HST and QST return for the reporting period in which it granted a refund or credit to the claimant and adjusted the amount of the GST/HST claimed on line 107 of the GST/HST return, or line 108 of the return filed online, and the amount of the QST rebate claimed on line 207 of the QST return.

Code 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 registered supplier that did not refund or credit the GST/HST and QST (357.5.1 AQST)

To claim the GST/HST rebate, complete federal form GST189, available at canada.ca/taxes.

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 QST purposes.
- The claimant sold corporeal movable 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 service supplier did not refund or credit the QST to the claimant.

If the service supplier refunded or credited the QST to the claimant, the claimant must check code 10 in Part 2.

A person that is not the vendor of the installed property, that is not resident 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 conditions above are met.

Instructions

- Enter the information requested in the table in Part 6. Next, enter the total of the amounts in columns A and B of the table on lines 1 and 2 in Part 3.
- In the "Description of purchases" column of the table in Part 6, enter the date on which the installation service of the property in the immovable was completed.
- Enclose photocopies of the original invoices for all the purchases listed in the application.

Filing deadline

The rebate application must be filed within one year after the date on which the installation service was completed.

Code 13 – Intangible personal property or services acquired in a participating province (incorporeal movable property or services consumed, used or supplied outside Québec)

Intangible personal property or services acquired in a participating province (261.3 ETA)

To claim the GST/HST rebate, complete federal form GST189, available at canada.ca/taxes.

Incorporeal movable property or service consumed, used or supplied outside Québec (353.0.3 AQST)

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

- The claimant is resident in Canada.
- The claimant is not:
 - a resident of Canada that acquired in Québec a supply of incorporeal movable property or a service supplied remotely by a foreign specified supplier that is a QST registrant using the registration service for suppliers outside Québec (the QST paid with respect to the supply may qualify for the rebate under code 52);
 - a segregated fund of an insurer;
 - an investment plan.
- The claimant paid at least 10% of the QST with respect to incorporeal movable property or a service acquired in Québec for consumption, use or supply outside Québec.
- The claimant paid the QST on the incorporeal movable property or service.
- The amount of tax that is eligible for the rebate and is shown on each invoice is at least \$5, and the total rebate claimed is at least \$25.

Instructions

- Enter the information requested in the table in Part 6.
- Enclose photocopies of the original invoices for all purchases covered by the application.
- File only one rebate application per calendar quarter if the claimant is an individual. If the claimant is not an individual, file only one application per calendar month.

Calculation of rebate

Add all the amounts entered in column B of the table in Part 6. Multiply the total of the amounts by the percentage of consumption, use or supply of the property or service outside Québec. Enter the result in the “Total” box and on line 2 in Part 3.

Filing deadline

The rebate application must be filed within one year after the date on which the QST becomes payable.

Code 14 – Automatic door opener acquired for use by a person with a disability (402.6 AQST)

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 6. Next, enter the total of the amounts in column B on line 2 in Part 3.
- 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.

Filing deadline

The rebate application must be filed within four years after the date on which the QST was paid.

Code 24 – Poppies and wreaths acquired by the Royal Canadian Legion (259.2(2) ETA, 397.4 AQST)

The Dominion Command, provincial commands and local branches of the Royal Canadian Legion can claim a rebate of the GST/HST and QST paid or payable on the purchase, importation or bringing into a particular province (or Québec, for the QST) of commemorative poppies and wreaths.

If the claimant is a GST/HST and QST registrant, the period covered by the claim must be the same as the GST/HST and QST reporting period in which the expenses were incurred. If the claimant is not a GST/HST and QST registrant, the period covered by the claim must cover a six-month period (either the first two quarters or the last two quarters of the fiscal period).

Instructions

- Complete parts 1, 2, 3, 5 and 6.
- Enter the information requested in the table in Part 6. Add all the amounts in columns A and B and enter the total on lines 1 and 2 in Part 3.
- Enclose photocopies of the original invoices for all purchases described in the table in Part 6.
- File only one rebate application per claim period.

Filing deadline

The rebate application must be filed within four years after the last day of the period covered by the rebate application in which the tax was paid or became payable.

Code 25 – Rebate for certain investment plans and segregated funds of an insurer (261.31(2) ETA, 402.23 AQST)

The claimant qualifies for a total or partial rebate of the provincial part of the HST and the QST that was paid or payable on property or services if all of the following conditions are met:

- The claimant is an investment plan (including an insurer’s segregated fund) such as:
 - a provincial investment plan,
 - a provincial private investment plan or a provincial pension entity, or
 - a trust governed by a registered retirement savings plan, a registered retirement income fund or a registered education savings plan.

- The claimant is not a selected listed financial institution (SLFI) for GST/HST or QST purposes (if applicable, use federal form RC7289, *General Application for Rebate of Goods and Services Tax/Harmonized Sales Tax (GST/HST) and Quebec Sales Tax (QST) for Selected Listed Financial Institutions*, and refer to federal guide RC4033, *General Application for GST/HST Rebates*, available at canada.ca/taxes).
- The provincial part of the HST or the QST is payable to the supplier or it was calculated and paid by the claimant with respect to an imported taxable supply or to the bringing of tangible personal property into a particular province or Québec, for the QST.
- The total amount of HST or QST for which a rebate may be claimed is at least \$25.
- In the case of a segregated fund of an insurer, **no election was made** to allow the insurer to credit or pay rebate amounts to the segregated fund (see Code 26 for more information).

For more information on segregated funds of an insurer, investment plans, provincial investment plans, private investment plans, provincial series, selected listed financial institutions and stratified investment plans, see GST/HST Technical Information Bulletin B-107, *Investment Plans (Including Segregated Funds of an Insurer) and the HST*, available at canada.ca/taxes.

Instructions

- Complete parts 1, 2, 3, 5 and 6.
- Enter the information requested in the table in Part 6.
- Calculate the rebate amount (see “Calculation of rebate” below) and enter the result in column A or B of the table. Add all the amounts in this column and enter the total on lines 1 or 2 in Part 3.
- Do not enclose invoices with the application, but keep them in case we ask for them.
- File only one rebate application per calendar month.

Calculation of rebate

To determine the rebate of the provincial part of the HST, refer to federal guide RC4033, *General Application for GST/HST Rebates*, available at canada.ca/taxes, and then complete form FP-2189-V.

To determine the QST rebate, use one of the formulas below, depending on the type of investment plan.

Stratified investment plan

Calculate the rebate amount for QST paid by a provincial stratified investment plan (all of its series are provincial series) using the following formula for each provincial series:

$$(A - B) \times C$$

where

- A** is the estimated tax amount, either under
- section 16 of the AQST, in respect of the supply of property or a service,
 - sections 17 or 18 of the AQST, in respect of the supply of corporeal property;
- B** is one of the following amounts:
- the amount of the tax in variable A, for one of the provincial series with respect to Québec,
 - \$0, in all other cases;

- C** is the extent (expressed as a percentage) to which the property or service was acquired, or brought into Québec, for consumption, use or supply as part of the activities related to the provincial series, as determined under section 51 of the *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations*.

Provincial investment plan

Calculate the rebate amount for QST paid by a provincial investment plan using the following formula:

$$A - D$$

where

- A** is the estimated tax amount, either under
- section 16 of the AQST, in respect of the supply of property or a service,
 - sections 17 or 18 of the AQST, in respect of the supply of corporeal property;
- D** is one of the following amounts:
- the amount of the tax in variable A, for a provincial investment plan in Québec,
 - \$0, in all other cases.

Other investment plan

Calculate the rebate amount for QST paid by another investment plan using the following formula:

$$E \times F$$

where

- E** is the estimated amount of tax under sections 16, 17, 18 and 18.0.1 of the AQST, in respect of the supply of property or a service;
- F** is the extent (expressed as a percentage) to which it is reasonable to consider that the listed financial institution holds or invests funds for the benefit of persons that are not resident in Québec.

Filing deadline

The rebate application must be filed within one year after the date on which the tax became payable.

Code 26 – Election made by a segregated fund and an insurer (261.31(3) ETA, 402.25 AQST)

Claimant

A claimant that is a segregated fund of an insurer qualifies for a rebate if all the conditions for code 25 are met and if the fund and the insurer both elect to allow the insurer to pay or credit to the claimant a rebate amount with respect to supplies made by the insurer for the benefit of the claimant.

Instructions

- Complete parts 1, 2, 3, 5 and 6. The insurer must complete Part 7.
- Enter the information requested in the table in Part 6.
- Calculate the rebate amount (see “Calculation of rebate” below) and enter the result in columns A or B of the table. Add all the amounts in this column and enter the total on line 1 or 2 in Part 3.
- Do not enclose supporting documents with the application, but keep them in case we ask for them.

Note that the claimant can file only one rebate application per calendar month.

Calculation of rebate

Follow the instructions under “Calculation of rebate” for code 25.

Registered insurer

The insurer registered for the GST/HST and QST who granted a rebate or a credit to the claimant must complete Part 7.

The insurer must enclose form FP-2189-V, duly completed, with the GST/HST and QST return for the period entered in Part 7. If the return is filed online, the insurer must mail form FP-2189-V, duly completed, to the second address given on page 1 of the form.

Joint and several liability

Where an insurer pays or credits a rebate to a claimant and the insurer knows or ought to know that the claimant is not entitled to all or part of the rebate, the insurer and the claimant are both liable to repay the amount to Revenu Québec.

Filing deadline

The insurer must be provided with the rebate application within one year after the date on which the tax became payable. The insurer must enclose a duly completed copy of form FP-2189-V with its GST/HST and QST return for the reporting period in which the insurer granted a credit or a rebate to the claimant and adjusted the rebate amount on line 107 of the GST/HST return, or line 108 of the return filed online, or line 207 of the QST return, if applicable.

Code 50 – Pleasure boat brought temporarily into Québec (17.7 AQST)

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 6. Next, enter the total of the amounts in column B on line 2 in Part 3.
- Enclose proof that the QST was paid on the cost of bringing the boat into Québec and that the boat was taken or shipped outside Québec after the winter storage period.

Filing deadline

The rebate application must be filed within four years after the date on which the boat was taken or shipped outside Québec.

Code 51 – Corporeal movable property returned outside Québec (17.5, 17.6 AQST)

A person qualifies for a rebate of the QST paid on corporeal movable property brought into Québec if all of the following conditions are met:

- The person paid QST in respect of the property acquired by the person on consignment, approval or other similar terms.
- The property is, within 60 days after being brought into Québec (or after being released if the property came from outside Canada) but before it is used or consumed otherwise than on a trial basis, shipped outside Québec by the person for the purpose of returning it to the supplier, and is not damaged after being brought into Québec (or released) and before it is shipped.

Instructions

- Enter the information requested in the table in Part 6. Next, enter the total of the amounts in column B on line 2 in Part 3.
- Enclose proof that the QST was paid on the cost of bringing the corporeal movable property into Québec as well as proof that the property was returned outside Québec within 60 days after being brought into Québec (or after being released if the property came from outside Canada).

Filing deadline

The rebate application must be filed within two years after the date on which the QST was paid.

Code 52 – Incorporeal movable property or services supplied remotely by a foreign specified supplier and consumed, used or supplied in a participating province (477.17 AQST)

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

- The claimant is resident in Canada.
- The claimant is not:
 - a segregated fund of an insurer;
 - an investment plan;
 - a selected listed financial institution (SLFI).
- The claimant acquired in Québec the supply of incorporeal movable property or a service supplied remotely by a foreign specified supplier that registered for the QST using the registration service for suppliers outside Québec.
- The claimant paid the QST on the incorporeal movable property or service.
- The claimant acquired the incorporeal movable property or service for consumption, use or supply in whole or in part in a participating province.
- The claimant paid the provincial part of the HST in respect of the imported supply of the incorporeal movable property or service.

Instructions

- Enter the information requested in the table in Part 6.
- Enclose photocopies of the original invoices for all the purchases covered by the application.
- Enclose satisfactory proof that the claimant paid the provincial part of the HST with respect to the imported supply of the incorporeal movable property or service in a participating province.

Calculation of rebate

Add all the amounts entered in column B of the table in Part 6. Multiply the total of the amounts by the percentage of consumption, use or supply of the property or service in a participating province. Enter the result in the “Total” box and on line 2 in Part 3.

Filing deadline

The rebate application must be filed within four years after the date on which the QST becomes payable.

Part 3 Rebates claimed

If the claimant is a GST/HST and QST registrant, the claimant can use the rebate amounts to reduce the net tax owing. The claimant can therefore carry the GST/HST rebate amount from line 1 to line 111 of its GST/HST return, or to line 1301 of a return filed online, in order to reduce the net tax owing on line 109 of the return. In addition, the claimant can carry the QST rebate amount from line 2 to line 211 of its QST return in order to reduce the net tax owing on line 209 of the return.

To do so, you must send the rebate application with the GST/HST and QST return. If you file the return using the online service, you must send the application to the second address shown on page 1 of form FP-2189-V, no later than the day you file the return online. Do not enter any amount on line 111 or line 1301, whichever applies, if you checked the box(es) for code(s) 10 or 26 in Part 2. Do not enter any amount on line 211 if you checked the box(es) for code 10 in Part 2.

If the claim concerns code 7, a claimant that is not a GST/HST and QST registrant and that reports and pays GST/HST and QST deemed to have been collected (using form FP-505.2-V, *GST/HST and QST Return for the Self-Supply of a Residential Complex*) can carry the amount from lines 1 and 2 to lines 6 and 14 of form FP-505.2-V to offset amounts payable on lines 3 and 11 of the return. In such a case, you must send us form FP-505.2-V with the rebate application.

Limitations

The claimant is not entitled to a rebate if any of the following situations apply:

- The amount claimed has previously been rebated, refunded or remitted to the claimant.
- The claimant has claimed or is entitled to claim an ITC or an ITR in respect of the rebate amount.
- The claimant has obtained or was entitled to obtain a rebate, refund or remission of GST/HST and QST under another provision of a statute.
- The claimant has received a credit note or issued a debit note in respect of an adjustment, rebate or credit.
- In the event of a bankruptcy, the claimant is to receive a rebate to which it was entitled before the appointment of a trustee in bankruptcy, and it has not filed all its returns and paid all outstanding amounts in respect of reporting periods that ended before the appointment.
- The deadline for filing the rebate application has passed.

Part 4 – Authorization of a third party to receive the GST/HST rebate cheque

If the claimant authorizes a third party to file the rebate application on its behalf and would like the GST/HST rebate cheque (payable to the claimant) to be sent to the third party, complete Part 4.

In addition, a letter from the claimant authorizing a mandatary to act on its behalf and authorizing Revenu Québec to send the GST/HST rebate cheque to the mandatary must be enclosed with **each application**.

An acceptable authorization must contain the following information:

- information on the claimant and the authorized person;
- the extent of the authorization;
- the period covered by the authorization;
- certification that the rebate was not claimed or will not be claimed as an ITC or an ITR;
- the original of the claimant's signature.

Part 5 – Certification

This form must be signed by the claimant, if the claimant is an individual, or by one of the following persons:

- a partner, in the case of a partnership;
- a trustee, in the case of a trust;
- the president, vice-president, secretary or treasurer, in the case of a corporation;
- an authorized person.

A corporation may authorize a person to represent it by providing a resolution of its board of directors. If all the powers of the board of directors have been removed, the corporation can provide an excerpt from the unanimous shareholder agreement, articles of incorporation or by-law, as applicable, authorizing the person to sign on behalf of the corporation. In other cases (for example, individual or partnership), the claimant may authorize a person to represent him or her by providing a power of attorney or by completing form MR-69-V, *Authorization to Communicate Information or Power of Attorney*, specifying that the person can sign form FP-2189-V on behalf of the business.

Part 6 – Information on the purchases

The purchases on which GST/HST and QST were paid must be entered **in chronological order**. For a full rebate claim made using code 1A, 1C, 4, 5, 8, 10, 11, 14, 24, 50 and 51, enter the amount(s) in columns A and B of the table in Part 6. For a partial rebate claim made using code 1A, 1C, 7, 9, 13, 25, 26 and 52, determine the rebate amounts using the instructions for the reason code in question and enter the GST/HST and QST amounts (as applicable) you calculated in columns A and B of the table in Part 6.

Part 7 – Identification of the registered supplier or insurer

If you checked code 10 or 26 in Part 2, the registered supplier or insurer must complete Part 7. The supplier or insurer must report whether the claimant was paid or credited the rebate amount and must enter the GST/HST and QST reporting period, if applicable, in which net tax adjustments were made.

The registered supplier or insurer must enclose form FP-2189-V, duly completed, with the GST/HST and QST return, if applicable, for the reporting period in which the rebate or credit was granted to the claimant and in which the rebate or credit was adjusted on line 107 of the GST/HST return, or line 108 of the return filed online, or line 207 of the QST return, if applicable. If the return is filed online, the supplier or insurer must mail form FP-2189-V **to the second address given on page 1 of the form**.