

## GST-QST New Housing Rebate Application for a New Home Purchased from a Builder

Complete this form if you are an individual and you purchased (for yourself or a relation) land **and** a new or substantially renovated home at the **same time** from the **same builder**, under a **single notarized sales contract**, and the builder did or did not pay or credit the rebate of the GST and QST to you, or if you purchased a mobile home and the builder did or did not pay or credit the rebate of the GST and QST to you.

If the home is your new primary place of residence, you must change your address before filing this form with Revenu Québec to avoid any processing delays or the rejection of your application. See Revenu Québec's website at [revenuquebec.ca](http://revenuquebec.ca) for information on how to change your address.

If you are an individual or an individual's representative, you must complete parts 1, 2 and 4 and sign Part 5. Builders must complete and sign Part 3. If the builder paid or credited the GST and QST rebate to you directly, the builder must send Revenu Québec the rebate application with the builder's GST/HST and QST return.

See pages 5 and 6 for information about eligibility requirements and how to file your rebate application.

It is to your advantage to use the fillable PDF version of this form because the calculations are done automatically. This form is available on Revenu Québec's website.

**Important**

Any form that is not duly completed will be returned to you without having been processed.

### 1 Information about the application

Check the box corresponding to the type of application.

- A** Rebate application filed with Revenu Québec by the builder (Check this box if the builder is paying or crediting the GST and QST rebate to you directly.)
- B** Rebate application filed by the individual (Check this box if you are applying to have Revenu Québec pay the rebate to you directly.)

### 2 Information about the individual and the new home

#### 2.1 Information about the individual (please print)

Social insurance number

Last name  First name

Language of communication  French  English  Area code Telephone (home)  Area code Telephone (other)  Extension

Provide information about the co-owners, if applicable. If you need more space, attach a separate sheet containing the requested information.

Last name  First name

Social insurance number

Last name  First name

Social insurance number



## 2.2 Information about the new home

Number Street or P.O. box Apartment  
 28 29 30

City, town or municipality Province Postal code  
 31 32 33

Enter your **mailing address** below if it is different from the address of the new home.

Number Street or P.O. box Apartment  
 34 35 36

City, town or municipality Province Postal code  
 37 38 39

40 Does this application amend a previous application?<sup>1</sup> .....  Yes  No

41 Did you purchase the home so that you or a relation could use it as a primary place of residence? .....  Yes  No

42 If you checked **Yes**, who uses the home? .....  You  A relation

43 Date on which the written **purchase agreement** was entered into with the builder.....

Y Y Y Y M M D D

44 **Lot number** of the new home, as shown on the sales contract or in the land register: .....

45 Date of **transfer of ownership**, as shown on the sales contract .....

Y Y Y Y M M D D

46 Date you took possession of home .....

Y Y Y Y M M D D

### 2.2.1 Type of housing

Check the box corresponding to the type of housing purchased.

<p><b>Housing with no more than two residential units</b></p> <p>59 <input type="checkbox"/> Duplex (type 01)</p> <p>60 <input type="checkbox"/> Detached house, semi-detached house or rowhouse unit (type 01)</p> <p>61 <input type="checkbox"/> Mobile home (type 02)</p>	<p><b>Housing with rooms rented for short-term accommodation to the public</b></p> <p>62 <input type="checkbox"/> Bed and breakfast establishment or similar premises (type 04)</p>	<p><b>Other eligible housing</b></p> <p>63 <input type="checkbox"/> Residential condominium unit (residential unit held in co-ownership) (type 01)</p>
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Check the box corresponding to the type of work done.

64  New construction (01)

65  Substantial renovation (02)

1. You can complete this form to amend a previous application (for example, to correct a calculation error or change information you provided). However, Revenu Québec is not required to accept your application for an amendment and reserves the right to reject all or a part of your application if the form is not used as intended or in accordance with law.



### 3 Information about the builder (to be completed by the builder)

Name of builder 89

GST/HST account number 90 **R T** Identification number 91 File T Q

Number 92 Street or P.O. box 93 Suite 94

City, town or municipality 95 Province 96 Postal code

Area code 97 Telephone 98 Extension 99

Was the rebate paid or credited to the individual? 98  Yes  No

If you checked **Yes**, the builder must enter the  
 GST-QST reporting period in which the rebate was paid or credited: 99 from Y Y Y Y M M D D to Y Y Y Y M M D D

Signature of builder or builder's authorized representative First and last names of signee Date Area code Telephone Extension

### 4 Calculation of the rebate

To calculate your GST and QST rebate, you will need the purchase price of the property and the related amounts of GST and QST.

Enter the **purchase price** of the property (before taxes). B

#### 4.1 GST rebate

GST paid (purchase price × 5%) A

Rebate rate 36%

Multiply line A by 36% (maximum: \$6,300). Subtotal = C

- If the purchase price is **\$450,000 or more**, enter 0.
- If the purchase price is **\$350,000 or less**, enter the amount from line C.
- If the purchase price is **more than \$350,000 but less than \$450,000**, enter the result of the following calculation:

$$\frac{\$450,000 - \text{Purchase price}}{\$100,000} \times \text{Amount from line C} \rightarrow \text{GST rebate} = \text{E}$$

#### 4.2 QST rebate

QST paid (purchase price × 9.975%) 107

Rebate rate 50%

Multiply line 107 by 50% (maximum: \$9,975). Subtotal = 108

- If the purchase price is **\$300,000 or more**, enter 0.
- If the purchase price is **\$200,000 or less**, enter the amount from line 108.
- If the purchase price is **more than \$200,000 but less than \$300,000**, enter the result of the following calculation:

$$\frac{\$300,000 - \text{Purchase price}}{\$100,000} \times \text{Amount from line 108} \rightarrow \text{QST rebate} = 109$$

## 5 Certification of individual

I certify that the information given in this form and the enclosed documents is accurate and complete and that, to the best of my knowledge, I am eligible for the rebate. I also confirm that I purchased the home for myself or for a relation, that one of us uses it as the primary place of residence and that it is not intended to be used as a rental property.

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 First and last name

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 Signature of individual or individual's representative

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 Date

I authorized the person whose contact information is provided below to communicate with Revenu Québec for the purposes of this application. Revenu Québec can also contact this person if it has any questions related to the information provided on this form.

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 First name and last name of the person authorized to communicate with Revenu Québec (please print)

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 Title or position

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 Area code

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 Telephone

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 Extension

### Note

The person above must have a power of attorney in order to represent you or an authorization to receive information about the application from Revenu Québec. You must therefore enclose with the form an authorization, a power of attorney or form MR-69-V, *Authorization to Communicate Information or Power of Attorney*.

Personal information with respect to the GST/HST (including the SIN) is collected for purposes of the administration or enforcement of Part IX of the *Excise Tax Act*, and related programs and activities including administering tax, rebates, elections, audit, compliance, and collection. The information collected may be used or disclosed for the purposes of other federal acts that provide for the imposition and collection of a tax or duty. It may also be disclosed to other federal, provincial, territorial, or foreign government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties, or other actions. Under the *Privacy Act*, individuals have a right of protection, access to and correction of their personal information, or to file a complaint with the Privacy Commissioner of Canada regarding the handling of their personal information. Refer to Personal Information Bank CRA PPU 241 on Info Source at [canada.ca/cra-info-source](http://canada.ca/cra-info-source).



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## General Information

### Do you have the right form?

You are using the right form if you purchased land **and** a home at the **same time** from the **same builder**, under a **single sales contract** (usually notarized), and the builder did or did not pay or credit the rebate of the GST and QST to you, or if you purchased a mobile home and the builder did or did not pay or credit the rebate of the GST and QST to you.

If you qualify for the GST/HST new housing rebate and you are claiming it for a home located **in a province other than Québec**, you must complete federal form GST190, *GST/HST New Housing Rebate Application for Houses Purchased from a Builder*, and mail it to the address shown on the form. If the builder paid or credited the rebate of the GST directly to you, you must also complete form GST190 and give it to the builder. If the builder is resident in Québec, Revenu Québec will send you a notice stating that your application has been processed.

Complete form FP-2190.P-V, *GST-QST New Housing Rebate Application: Owner of a New or Substantially Modified Home*, if your rebate application is related to **one** of the following situations:

- You constructed the home yourself or hired someone else to do so.
- You made substantial modifications (either a substantial renovation or a major addition) to the home yourself or hired someone else to do so.
- You purchased land and a home under two separate sales contracts (note that both may appear on a single preliminary contract).

If your rebate application is related to the purchase from a builder of a newly built or substantially renovated home located on **land leased from the same builder** under a lease containing a purchase option clause or a lease with a minimum term of 20 years, **or** if you purchased a share of the capital stock of a **cooperative housing corporation**, you must complete form FP-2190.L-V, *GST-QST New Housing Rebate Application: Owner of a Home on Leased Land or a Share in a Housing Co-Op*.

Finally, if your rebate application is related to **new residential rental property**, you must complete the following forms:

- FP-524-V, *New Residential Rental Property GST Rebate Application*;
- FP-525-V, *New Residential Rental Property GST Rebate Application Supplement: Multiple Units*; and
- VD-370.67-V, *New Residential Rental Property QST Rebate*.

### Eligibility requirements

If the home is **owned by more than one** person, **only one of the co-owners** may file an application, but **all** of the co-owners must meet the eligibility requirements.

You may use this rebate application if all of the following requirements are met:

- You are an individual.
- The home:
  - contains no more than two residential units (for example, it is a duplex, detached house, semi-detached house, rowhouse unit or mobile home);

- contains rooms rented for short-term accommodation to the public (for example, a bed and breakfast establishment or similar premises) but is used more than 50% as a place of residence by you or a relation; **or**

- is a residential condominium unit (residential unit held in co-ownership).

- You purchased the land and the home at the same time from the same builder, under a single sales contract.
- The home is newly built or substantially renovated, and is the primary place of residence for you or a relation.
- You (or a relation) are the first occupant of the home after the construction or substantial renovation is 90% completed, or you transfer ownership of the home that is exempt from tax **before** it is occupied as a place of residence or lodging.
- The **maximum** purchase price before taxes (for the home **and** the land) is **less than \$450,000** for the GST rebate and **less than \$300,000** for the QST rebate.
- Ownership is transferred **after** the construction or substantial renovation is **90%** completed.

### Note

- If the builder transfers ownership **before** the work is 90% completed, you **must** use form FP-2190.P-V.
- If your land is more than a half hectare (5,000 m<sup>2</sup> or 53,820 ft<sup>2</sup>), special rules may apply. Generally, the GST/HST and QST paid on the value of the excess land are excluded from the rebate calculation. Contact Revenu Québec for more information.

### Maximum amount of the new housing rebate

The rebate is based on the purchase price of the home **and** the land, before calculation of the taxes.

As a rule, the maximum rebate is equal to 36% of the GST paid and 50% of the QST paid. However, the GST rebate rate is reduced if the purchase price is over \$350,000, whereas the QST rebate rate is reduced if the purchase price is over \$200,000.

If there is more than one owner, the rebate cheque will be made payable **to the individual who filed the application**.

### Important

You may file **only one rebate application**. We will reject any other claim for work that you subsequently do yourself or that you hire someone else to do.

### Filing deadline

Your rebate application must be filed with Revenu Québec or the builder within **two years** of the date on which you become the owner of the home. We will **refuse** any application filed after this deadline. If you filed the application with the builder, the builder must send it to Revenu Québec as described in "Information for the builder" once the rebate has been paid or credited to you.



## Filing your rebate application

If the builder filed the rebate application with Revenu Québec, see “Information for the builder.” Otherwise, use the online services available at [revenuquebec.ca](http://revenuquebec.ca) to send your rebate application and a copy of your sales contract or mail them to the following address:

Revenu Québec  
C. P. 5700, succursale Place-Desjardins  
Montréal (Québec) H5B 0B5

## Authorization and power of attorney

All co-owners are authorized to receive or provide information regarding this rebate application.

You can also authorize a person to complete the application as your representative. To do so, complete a copy of MR-69-V, *Authorization to Communicate Information or Power of Attorney*, and enclose it with the application.

If the builder paid or credited the rebate directly to you, the builder must file your rebate application with Revenu Québec. You do not need to provide any other documents. Once Revenu Québec has examined your file, it will simply send you a notice stating that it has been processed, since the builder has already paid the tax rebate to you.

## Glossary

### Primary place of residence

The residential unit in which an individual lives on a permanent basis the greatest part of the time.

**Note:** A person may have more than one place of residence, but is considered to have only one primary place of residence at a given time. As a rule, we consider the following factors in determining whether a residence qualifies as the primary place of residence: the individual’s intention to use the home as his or her primary place of residence; the length of time the individual lives in the residence; and the address shown on the individual’s personal documents (such as his or her driver’s licence).

### Relation

An individual related to another individual by blood, marriage, adoption or de facto spousal relationship, within the meaning of the *Income Tax Act*.

**Note:** The expression “related by blood” is limited to the individual’s ties to his or her parents, children and other descendants, and to his or her brothers or sisters.

The expression “related by marriage” refers to the individual’s ties to his or her spouse or to a person connected with the individual’s spouse by blood relationship or adoption.

A relation can also be a former spouse, a de facto spouse or a former de facto spouse.

## Substantial renovation

Renovations or alterations made to a residential unit, where 90% or more of the building or part of the building, as applicable, has been removed or replaced, not including the foundation, external walls, interior supporting walls, floors, roof and staircases. However, the removal or replacement of floor covering can be taken into account. This exception also applies to any common areas or appurtenances to the building for renovations or alterations made to a residential condominium unit (residential unit held in co-ownership).

For more information about substantial renovations, see GST/HST Technical Information Bulletin B-092, *Substantial Renovations and the GST/HST New Housing Rebate*, available at [canada.ca/taxes](http://canada.ca/taxes).

## Work that is 90% completed

Work that is substantially completed, that is, at a stage where you can reasonably live in the residence.

## Information for the builder

Include the GST/HST rebate you paid or credited to the individual in the amount on line 107 (or on line 108, if line 107 is not available) of your GST/HST and QST return. Include the QST rebate you paid to the individual in the amount on line 207 (or on line 208, if line 207 is not available).

If you file your GST/HST and QST return online, enter the total amount of GST/HST new housing rebates that you paid to individuals during the period on line 135.

You must **file this form along with your GST/HST and QST return** for the period in which you paid or credited the GST/HST and QST rebate to the individual. The new housing rebate is not an input tax credit or an input tax refund and cannot be carried over to another reporting period. You may be liable to penalties for failure to provide information if you do not file this form with your return. This is also the case if you are required to file your return electronically and do not enter the GST/HST rebate on line 135.

If you are filing this form to apply for the rebate, send it to:

Revenu Québec  
C.P. 5700, succursale Place-Desjardins  
Montréal (Québec) H5B 0B5

If you file the rebate application electronically, you must keep a copy of this form **signed by the owner** for six years so that it can be provided on request.

## Do you have any questions?

If you have any questions about your rebate application, contact Revenu Québec’s client services at 418 659-4692 (in the Québec City area), 514 873-4692 (in the Montréal area) or 1 800 567-4692 (toll free).

