

GST-QST New Housing Rebate Application: Owner of a New or Substantially Modified Home

Complete this form if you are an individual, you are applying for a tax rebate and **one** of the following situations applies to you:

- You purchased land and a home under two separate sales contracts (note that both may appear on a single preliminary contract).
- You built 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.

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 without having been processed.

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 for information on how to change your address.

You can use this form only if the construction or substantial modification of the home was substantially completed after April 19, 2021.

1 Information about the individual and the new or substantially modified home

1.1 Information about the individual (please print)

Social insurance number
02

Last name
04

First name
05

Language of communication: French English
06

Area code Telephone (home)
07

Area code Telephone (other) Extension
07a

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

Last name
08

First name
09

Social insurance number
10

Last name
12

First name
13

Social insurance number
14



1.2 Information about the new or substantially modified home

Number Street or P.O. box Apartment
 City, town or municipality Province Postal code

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

Number Street or P.O. box Apartment
 City, town or municipality Province Postal code

40 Does this application amend a previous application?..... Yes No

41 Did you build the home or make substantial modifications to it so that you, one of your relations, a co-owner or a co-owner's relation could use it as a primary place of residence?..... Yes No

42 If you checked **Yes**, who uses the home?
 You A relation A co-owner A co-owner's relation

43 **Lot number** of the home, as shown on the sales contract or in the municipal assessment

Check the box corresponding to the type of housing covered by the application.

Housing with no more than two residential units	Housing with rooms rented for short-term accommodation to the public	Other eligible housing
44 <input type="checkbox"/> Duplex (type 01) 45 <input type="checkbox"/> Detached, semi-detached or row house (type 01) 46 <input type="checkbox"/> Mobile home (type 02)	47 <input type="checkbox"/> Bed and breakfast establishment or similar premises (type 04)	48 <input type="checkbox"/> Residential condominium unit (residential unit held in co-ownership) (type 01)

49 Check the box corresponding to the type of work done.

- 50 New construction (01)
- 51 Substantial renovation (02)
- 52 Major addition (03)

2 Deadline for filing a rebate application

2.1 Information necessary to determine the deadline

If you, one of your relations, a co-owner or a co-owner's relation is the first occupant of the home, complete section A. If you sold it before it was occupied, complete section B.

73 **A. You, one of your relations, a co-owner or a co-owner's relation occupies it**

Date on which the construction or substantial modification was substantially completed, that is, at a stage where the home could reasonably have been occupied (even if it was not at that date)

73a

Date that is two years after the date on which you, one of your relations, a co-owner or a co-owner's relation first occupied the home after the work began

73b

74 **B. You sold the home before you (or a relation) occupied it**

Date on which the construction or substantial modification was substantially completed, that is, at a stage where the home could reasonably have been occupied

74a

Date on which you transferred ownership (sold the home) to someone else

74b



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2.2 Deadline

Reference date¹
(the **earlier** of the two dates entered in section 2.1)

Reference date	+	Period	=	Deadline
75		2 years		75a
Y Y Y Y M M D D				Y Y Y Y M M D D

3 Information about the construction or substantial modification

Date the work began	85	Y Y Y Y M M D D
Date on which the building permit was first issued for this application	86	Y Y Y Y M M D D
Date the written agreement, entered into with a contractor, was signed (if applicable)	87	Y Y Y Y M M D D
Date on which you purchased the land, in the case of the construction of a new home	88	Y Y Y Y M M D D

88a Did you pay the GST and QST when you acquired the land? Yes No

89 Describe the work involved in the substantial renovations or major addition.

89a Was the work due to loss or damages? Yes No

If you checked **Yes**, send us a copy of the compensation agreement, of the insurance claim and of any other pertinent document.

Check the box corresponding to the unit of measurement used to complete the table below. 90 m² ft²

	A Surface area of land	B Surface area of building before the work (including finished basement)	C Surface area of building after the work (including finished basement)
91 New construction (01)		N/A	N/A
92 Substantial renovation (02)			N/A
93 Major addition (03)			

4 Information about the fair market value of the property

The fair market value (FMV) corresponds to the value, not including taxes, of the home **and** the land at the time the construction or substantial modification is **substantially completed. The FMV must be comparable to the value of similar homes in the local real estate market.** Explain how you determined the FMV (for example, you may have used the assessment provided by your financial institution).

See the definition of "fair market value" on page 9.

FMV of land	114	Y Y Y Y M M D D
FMV of building	115	Y Y Y Y M M D D
Add lines 114 and 115.	FMV of property	116

Check the box corresponding to the information you used to estimate the FMV.

117 Construction cost of home

118 Municipal assessment

119 Certified appraisal report

120 Other (specify): _____

1. The reference date is used to determine the deadline for filing your rebate application.



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5 Information on the expenses incurred for the work

5.1 Checklist of goods and services related to the work (check all boxes that apply)

- | | | |
|---|---|--|
| <input type="checkbox"/> 130 Turnkey project (without land) | <input type="checkbox"/> 143 Excavation | <input type="checkbox"/> 157 Parging and damp-proofing |
| <input type="checkbox"/> 131 Air and vapour barrier | <input type="checkbox"/> 144 Fireplace | <input type="checkbox"/> 158 Plumbing |
| <input type="checkbox"/> 132 Architectural and engineering services, etc. | <input type="checkbox"/> 145 Flooring and floor finishing | <input type="checkbox"/> 159 Rental of equipment related to the construction |
| <input type="checkbox"/> 133 Built-in appliances (stove, oven, water purifying units) | <input type="checkbox"/> 146 Foundations | <input type="checkbox"/> 160 Roof shingles |
| <input type="checkbox"/> 134 Cabinets | <input type="checkbox"/> 147 Framing | <input type="checkbox"/> 161 Roof trusses |
| <input type="checkbox"/> 135 Ceiling finish | <input type="checkbox"/> 148 Heating and air conditioning systems | <input type="checkbox"/> 162 Septic system |
| <input type="checkbox"/> 136 Central vacuum | <input type="checkbox"/> 149 In-ground swimming pool | <input type="checkbox"/> 163 Siding |
| <input type="checkbox"/> 137 Concrete floor | <input type="checkbox"/> 150 Insulation | <input type="checkbox"/> 164 Staircase |
| <input type="checkbox"/> 138 Doors and windows | <input type="checkbox"/> 151 Labour (wages) | <input type="checkbox"/> 165 Survey |
| <input type="checkbox"/> 139 Drilled well | <input type="checkbox"/> 152 Land purchase | <input type="checkbox"/> 166 Utility connections (water, sewers, natural gas, electricity, etc.) |
| <input type="checkbox"/> 140 Driveway | <input type="checkbox"/> 153 Landscaping | <input type="checkbox"/> 167 Wall finish |
| <input type="checkbox"/> 141 Drywall (plastering and finishing) | <input type="checkbox"/> 154 Legal fees (excluding mortgage fees) | |
| <input type="checkbox"/> 142 Electrical wiring, outlets, etc. | <input type="checkbox"/> 155 Outdoor patios, balconies and decks | |
| <input type="checkbox"/> 168 Other (specify): | <input type="checkbox"/> 156 Painting | |

5.2 Particulars of invoices for expenses

In the chart on page 5, list all the invoices for all goods and services related to work you checked in section 5.1. Refer to the **example** below when completing the chart. Note that the invoices must be in your name or in a co-owner's name. If any of the invoices are not in your name or in a co-owner's name, you must show that you or the co-owner purchased the supplies on those invoices and paid tax.

Land purchased before January 1, 2013

If you purchased land before January 1, 2013, the tax rates may have been different from the current rates, which are 9.975% for the QST (since January 1, 2013) and 5% for the GST (since January 1, 2008).

Depending on your situation, Revenu Québec will adjust your rebate to take into account the taxes you paid when you bought the land. You must enter, on the first line of the chart on page 5, information about the land from the sales contract and enter the taxes paid in the last two columns of the chart (make sure to enter the date you purchased the land in Part 3).

You can add the amounts of all invoices from the same supplier and enter the total on one line. In this case, enter the date of the first invoice in the "Invoice date" column.

If there is not enough space, photocopy the chart and enter the required information, or create a chart containing the **same elements in the same order** using a spreadsheet program. Enclose the document with your application.

Example

Example YYYY-MM-DD	Name of supplier	Description of expenses	Invoice amount (including taxes)	Taxes paid	
				GST (5%)	QST (9.975%)
2019-12-23	123 Inc.	Land	\$57,487.50	\$2,500.00	\$4,987.50
2020-01-15	ABC Company	Foundations	\$11,497.50	\$500.00	\$997.50
2020-11-10	XYZ Enterprises	Joint finishing	\$1,149.75	\$50.00	\$99.75
2020-12-01	456 Inc.	Paint	\$1,264.73	\$55.00	\$109.73
2020-12-18	DEF Company	Cabinets	\$9,198.00	\$400.00	\$798.00



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6 GST/QST rebate

To calculate your GST-QST rebate, use the **FMV of the property** that you entered in Part 4 above and the **amounts of GST and QST** that you entered at the bottom of the chart in section 5.2.

FMV of the property (amount from line 116) R

6.1 GST rebate

GST paid (amount **A**, calculated in section 5.2) A
 Rebate rate 36%
 Multiply line A by 36%. **Subtotal** = H

Maximum GST rebate P
6,300.00

Amount from line H or line P, whichever is **less** Q

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

$$\frac{\$450,000 - \frac{\text{FMV (amount from line R)}}{\$100,000} \times \text{Amount from line Q}}{\$100,000}$$

Carry the amount on line S to line U. **GST rebate** U

GST

QST

6.2 QST rebate

QST paid (amount **1** calculated in section 5.2) 178

Maximum eligible amount of QST paid 179
19,950.00

QST rebate

Eligible QST. Enter the amount from line 178 or line 179, whichever is **less**. 180

Rebate rate 50%
 Multiply line 180 by 50%. **Subtotal** = 181

- If the FMV is **\$300,000 or more**, enter 0.
- If the FMV is **\$200,000 or less**, enter the amount from line 181.
- If the FMV is **more than \$200,000 but less than \$300,000**, enter the result of the following calculation:

$$\frac{\$300,000 - \frac{\text{FMV (amount from line R)}}{\$100,000} \times \text{Amount from line 181}}{\$100,000}$$

Carry the amount on line 182 to line U. **QST rebate** 182



7 Certification

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, built or had someone build the new home or I substantially renovated the home, that I, my relation, a co-owner or a co-owner's relation uses it as a primary place of residence and that it is not intended to be used as rental property.

 First and last name

 Signature

 Date

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

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

 Title or position

 Area code

 Telephone

 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 is collected to administer or enforce Part IX of the *Excise Tax Act*, of Title I of the *Act respecting the Québec sales tax*, the *Tax Administration Act* (Quebec), 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 paying interest or penalties, or in 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 XXX on Information about Programs and Information Holdings at canada.ca/cra-information-about-programs



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General Information

Do you have the right form?

You are using the right form if the construction or substantial modification of the home was substantially completed after April 19, 2021, and **one** of the following situations applies to you:

- You purchased land and a home under two separate sales contracts (note that both may appear on a single preliminary contract).
- 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.

If you qualify for the GST/HST new housing rebate and the home is located in a **province other than Québec**, you must complete federal form GST191, *GST/HST New Housing Rebate Application for Owner-Built Houses*, and mail it to the address shown on the form.

Regardless of whether the builder **did or did not pay the GST and QST rebate to you**, if your rebate application is related to land and a home that you purchased at the same time from the same builder, under a single sales contract, do not use this form. Instead, use form FP-2190.AC-V, *GST-QST New Housing Rebate Application for a New Home Purchased from a Builder*.

If your rebate application is related to the purchase of a new home or a home to which a builder made substantial modifications, and the home is located on **land leased from the 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 **housing co-op**, use 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 (if applicable)*; 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. For the application to be eligible, the co-owners must all be individuals, but only one co-owner (or co-owner's relation) needs to meet the place of residence requirements.

More specifically, the following requirements must be met:

- You are an individual.
- If there are co-owners, each one is 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) and is used more than 50% as a place of residence by you, one of your relations, a co-owner or a co-owner's relation; **or**
 - is a residential condominium unit (residential unit held in co-ownership).

- The home was built or substantially renovated, or a major addition was made to the home so that it could be used as the primary place of residence for you, one of your relations, a co-owner or a co-owner's relation.
- You, one of your relations, a co-owner or a co-owner's relation is the first occupant of the home after the construction or substantial renovation begins, or you transfer ownership of the home **before** it is occupied as a place of residence or lodging.
- The fair market value (FMV) of the home **and** the land (not including taxes) is **less than \$450,000** for the GST rebate and **less than \$300,000** for the QST rebate.

Note

If your land is more than a half hectare (5,000 m² or 53,820 ft²), 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.

Did you live in the home during the construction or modification?

Expenses incurred **more than two years after** the day on which you, one of your relations, a co-owner or a co-owner's relation first occupied the home after the construction or modification of the home began **do not qualify** for the rebate.

Maximum rebate

The rebate is based on the FMV of the home and the land, not including taxes.

The maximum rebate is equal to approximately 36% of the GST paid and 50% of the QST paid. However, the GST rebate percentage is reduced if the FMV is over \$350,000, whereas the QST rebate percentage is reduced if the FMV is over \$200,000.

If there is more than one owner, the rebate cheque will be **in the name of the individual who filed the application**.

Important

You may submit **only one** rebate application for **all of the work** involved in building or substantially modifying a single home. It is to your advantage to include as much of the work as possible in your application, but you must meet the filing deadline (see Part 2).

You can complete a new copy of this form to amend a previous application (for example, to change information you provided, give a more accurate FMV or add invoices for work covered by the initial rebate application that was done before the application was filed). To amend an application, check Yes on line 40.

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. For example, Revenu Québec will reject an application for an amendment for **new** work not covered by the initial application, even if the work was done before the application was filed.



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Non-qualifying expenses

You cannot claim a rebate for the GST and QST paid on furniture, free-standing appliances (such as a refrigerator), furnishings (such as drapes) or tools purchased to carry out the work.

Filing your rebate application

You must submit photocopies of the following documents with your rebate application:

- for **each** of the main suppliers (maximum 10) listed in section 5.2, the supporting document for the highest amount of tax paid to that supplier;
- all supporting documents for any purchase made outside Québec;
- any other relevant document (for example, a certified appraisal of your property's FMV).

Revenu Québec **will not accept** statements of account, tenders, order forms or delivery slips.

You may be asked to provide other documents depending on your situation.

Do not send original documents. Revenu Québec will not return any documents (whether originals or photocopies) sent with your rebate application. You must keep your supporting documents for six years after the end of the year concerned. Note that your rebate application may be audited at any time.

Authorization and power of attorney

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

If you want to authorize a person to answer questions related to this application, you must also enclose form MR-69-V, *Authorization to Communicate Information or Power of Attorney*.

Use the online services available at revenuquebec.ca to send the form and supporting documents or mail them to the following address:

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

Glossary

Fair market value (FMV)

The highest price that can be obtained on the open market, where the seller and the buyer consent to the transaction, are well-informed and are dealing at arm's length with each other.

The FMV of a property should be comparable to the value of similar properties in the local real estate market.

Note: The FMV does not include the GST and the QST. The FMV must be estimated at the time the construction or modification of the home is substantially completed.

Major addition

An addition to a home, to the extent that the original building and the addition essentially form a newly built home.

Note: An addition is considered major when all of the following conditions are met:

- The addition must at least double the habitable area (in terms of floor space, for example) of the original building.
- Major changes were made to at least 50% of the rooms in the original building.
- Most of the rooms (or the floor space) in the original building are now used for a different purpose.
- The original building can no longer be considered a self-contained residential unit; the modifications and additional floor space provided by the addition are therefore essential.

Primary place of residence

The residential unit in which an individual lives on a permanent basis the most frequently.

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, the following factors are considered 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.

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).



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