

**GST/HST and QST Return for the Self-Supply of a  
Residential Complex**

This return is to be completed by builders not registered for the GST/HST or QST that must report and remit GST/HST and QST deemed collected following the self-supply of a residential complex (see "General Information" on page 3).

The taxes payable may be reduced or offset by a tax rebate to which you, as the builder, are entitled (in which case you must enclose the rebate application(s) with the return).

**1 Information about the builder (please print)**

GST/HST account number (if applicable)		Québec enterprise number (NEQ) (if applicable)		Identification number (if applicable) File	
Last name		First name		Social insurance number (if applicable)	
Business name (if different from the name above)				Area code Telephone	
Mailing address		City	Province	Postal code	
Last name of contact person (if applicable)		First name	Title	Area code Telephone	

**2 Information about the residential complex**

Mailing address of the residential complex (if applicable)			Postal code
Official description of the property			
Lot number	Plan number	Other (registration number)	

**3 Taxes payable (in Canadian dollars)**

Where a builder either constructs a residential complex, makes substantial renovations to a residential complex, constructs an addition to a multiple-unit residential complex or converts non-residential real property into a residential complex under conditions where a self-supply has been made, the GST/HST and QST become payable on the later of the following dates:

- the date on which at least 90% of the construction or substantial renovations are completed;
- the date on which possession or use of the residential complex (or of a residential unit, in the case of a multiple-unit residential complex) is given to an individual that is the first individual to occupy the residential complex or a residential unit as a place of residence **or** the date on which the residential complex (or a residential unit) is occupied by the builder as his or her place of residence (where the builder is an individual).

Calendar year and month in which the taxes become payable 

	Y			M	
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Filing deadline for the return 

	Y			M			D
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(see "General Information" on page 3)



### 3 Taxes payable (in Canadian dollars) (continued)

#### Tax deemed collected

Fair market value (FMV) of the residential complex<sup>1</sup> at the time of self-supply<sup>2</sup> (excluding taxes)

Tax rate<sup>3</sup>

On line 3, enter the amount from line 1 multiplied by the rate on line 2 and on line 11, enter the amount from line 9 multiplied by 9.975%. If you are not using a rebate to reduce or offset the taxes payable, carry the amounts on lines 3 and 11 to lines 8 and 16.

**Tax deemed collected** = 3

GST/HST

QST

1		9	
2	%	10	9.975%
3		11	

#### Rebates used to reduce or offset taxes (if applicable)

New housing rebate

New residential rental property rebate (see note on page 3)

General rebate

Add lines 4 through 6 and lines 12 through 14.

**Rebate amount used to reduce or offset taxes** = 7

Subtract line 7 from line 3, and line 15 from line 11. **Tax payable or refund** = 8

Add lines 8 and 16, taking into account any negative amounts. If the result is positive, enter it on line 17. If it is negative, enter it on line 18.

**Payment enclosed**

17

**Refund**

18

### 4 Certification

I certify that the information given in this return and in any enclosed document is accurate and complete. I also certify that I am the builder or that I am authorized to sign on that person's behalf.

First name and last name of authorized person, if applicable (please print)

Signature

Date

Telephone

Personal information with respect to the GST/HST is collected under the *Excise Tax Act* to administer tax, rebates, and elections. It may also be used for any purpose related to the administration or enforcement of the Act such as audit, compliance and the payment of debts owed to the Crown. It may be shared or verified with other federal, provincial/territorial 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 the right to access their personal information and request correction if there are errors or omissions.

Refer to Info Source at [canada.ca/cra-info-source](http://canada.ca/cra-info-source), Personal Information Bank CRA PPU 241.

1. Enter the total FMV of the land and the complex. However, where the self-supply is of an addition to a multi-unit residential complex, enter only the FMV of the addition to the building. Where the addition requires a larger area of land reasonably necessary for residential use than the area of the original land, the FMV of the addition includes the value of the addition to the building and the value of the portion of the land that becomes reasonably necessary for the residential use of the expanded building. If the builder received or can reasonably expect to receive a grant respecting the residential complex, contact us at 418 659-4692 if you are in the Québec City area, at 514 873-4692 if you are in the Montréal area or, toll-free at 1 800 567-4692.
2. The time of the self-supply is the date on which the tax becomes payable.
3. The GST rate is 5%. The HST rate varies according to the participating province.



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## Self-supply

As a general rule, a self-supply has been made where a builder has done any of the following in order to lease one or more residential units for residential purposes or, if the builder is an individual, to occupy a residential unit for residential purposes:

- built a residential complex;
- made substantial renovations to a residential complex;
- built an addition to a multiple-unit residential complex, or
- converted non-residential real property into a residential complex.

However, as a general rule, no self-supply has been made if the builder of the complex in question is an individual and the builder, the builder's former spouse (or former de facto spouse), or an individual related to the builder uses the property primarily (more than 50%) for residential purposes.

For more information about the self-supply of a residential complex, see IN-261-V, *The QST and the GST/HST: How They Apply to Residential Complexes (Construction or Renovation)*.

## Builder

In general, a person whose activity consists in the construction or substantial renovation of a residential complex on land owned or leased by that person. A builder may also be

- a person who builds or sells new mobile homes;
- a person who purchases a new residential complex in order to resell or lease it to one or more persons who will use it in the course of a business or an adventure or concern in the nature of trade;
- a person who acquires an interest in a residential complex while it is under construction or undergoing substantial renovation;
- a person who converts an immovable into a residential complex.

An individual who builds or substantially renovates a residential complex otherwise than in the course of a business or an adventure or concern in the nature of trade is not considered to be a builder.

## Rebates used to reduce or offset taxes

A builder who reports, in this return, GST/HST or QST deemed collected with respect to the self-supply of a residential complex and applies for a GST/HST or QST rebate in another form can reduce or offset the amount of taxes payable by deducting the amount of a rebate to which the builder is entitled from the amount of tax payable. In order for a rebate to be used this way, the builder must enclose the rebate application with the return.

As a general rule, where a builder that is not registered for the GST/HST and QST has made a self-supply of a residential complex, the builder may be entitled to one or more rebates, which can be obtained by filing one or more of the following forms:

- form FP-2190.P-V, *GST-QST New Housing Rebate Application: Owner of a New or Substantially Modified Home*
- form FP-524-V, *New Residential Rental Property GST Rebate Application*, and where applicable, form FP-525-V, *New Residential Rental Property GST Rebate Application Supplement – Multiple Units*
- form VD-370.67-V, *New Residential Rental Property QST Rebate*
- form VD-370.89-V, *New Residential Rental Property QST Rebate*
- form FP-189-V, *General GST/HST Rebate Application* (on which code 7 is entered)
- form VD-403-V, *General Application for a Québec Sales Tax (QST) Rebate* (on which code 6 is entered)

## Note

If a GST/HST rebate is being claimed for new residential rental property that belongs to more than one person, the builder cannot use the amount of the GST/HST rebate claimed in form FP-524-V or FP-525-V to reduce the amount on line 3. In this case, a single cheque in the amount of the GST/HST rebate will usually be made payable to all the owners of the residential complex.

## Documents to enclose

Please enclose the following documents with the return:

- the document used to determine the fair market value (FMV) of the property, such as a property assessment, financial assessment or professional assessment;
- a copy of the first page of the lease of the first tenant of the residential complex, if applicable;
- a copy of the building permit; and
- a copy of the purchase contract of the land on which the residential complex was built.

## Filing deadline and date on which payment is received

We must receive the return and any amount payable no later than the last day of the calendar month following the month in which the tax became payable (see Part 3). For example, if the tax became payable on February 5, the filing deadline for the return is March 31.

This deadline must be met even if you enclose an application for a rebate to reduce or offset the amount of tax payable and the deadline for filing that application falls after the deadline for filing this return. If this return is not filed on time, penalties and interest could apply. Note that the deadline for filing the rebate application is given on the application itself.

All payments must be made in Canadian dollars by cheque or money order made payable to the Minister of Revenue of Québec. Write the GST account number, the identification number or the social insurance number (as applicable) on the cheque or money order. Please note that we do not require payment of an amount payable that is less than \$2.

## Penalties and interest

Any person that fails to file a **GST/HST** return by the deadline is liable to a penalty of 1% of the unpaid amount plus a penalty of 0.25% of the unpaid amount for each month the return is late, up to a maximum of 12 months.

With respect to the **QST**, any person that:

- has not filed the return by the deadline is liable to a penalty of \$25 for each day the return is late, up to a maximum of \$2,500;
- fails to pay or remit an amount payable by the deadline is liable to a penalty of up to 15% of the amount payable.

Moreover, interest charges will apply to any amount not paid by the deadline at the rate determined by regulation.

## Books and registers

The builder must keep satisfactory books and registers and all relevant documents for six years from the end of the year to which they apply and must be able to provide them to us upon request.

## Where to send your document(s)

Send this form, the rebate form(s) and any required documents to:

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

Note that if you are enclosing form FP-2190.P-V with this return, you must send both the form and the return to the address given on the form.



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