

**GST/HST – QST Return for a Person That  
Is Not a GST/HST or QST Registrant**

**F**  
Schedule

GST/HST account number (if applicable)	Québec enterprise number (NEQ) (if applicable)	Identification number (if applicable)	File
Last and first name of individual or firm or commercial name		Social insurance number (if applicable)	

This return is for any person **that is not a GST/HST or QST registrant** and that must report and pay the GST/HST and QST in certain situations (see General Information on page 2).

Enclose this return with form FP-505-V, *Special-Purpose Returns*.

**1 Information on the goods or services or on the adjustments requested**

Describe the goods or services for which the GST/HST and QST must be reported and paid.

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In the case of the sale of a taxable immovable (called “real property” under the GST system) to a person not registered for the GST/HST and QST or in the case of an immovable appropriated for personal use, provide the information requested below. If more than one immovable is sold or appropriated for personal use during the same calendar month, make as many photocopies of this page as needed and enter the required information. Enclose all extra copies of Part 1 with this return.

Description or name of the immovable (if applicable)	Title number recorded in the land register
Address of the immovable (if applicable)	Postal code
Lot number in the cadastre or cadastral number	Pale price or fair market value <sup>1</sup> \$ _____
	Date of sale or change of use

In the case of an adjustment, give the reason(s) for requesting an adjustment of the GST/HST and QST in the space below.

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1. Enter the fair market value as at the day the change of use of the immovable came into effect.

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.



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**Protected B** when completed

## 2 Net taxes (in Canadian dollars)

		GST/HST		QST
GST/HST and QST collected or collectible	1		-	4
Adjustments	2		-	5
Subtract line 2 from line 1 and line 5 from line 4. If the result is negative, place a negative sign (-) in front of the amount. Carry the amounts from lines 3 and 6 to lines 1 and 2, respectively, of form FP-505-V.				
<b>Net taxes</b> =	3		=	6

Calendar year and month the taxes were collected or became collectible  Filing deadline   
 (See information on the filing deadline on page 2 of form FP-505-V.)

## 3 Certification

I certify that the information on form FP-505-V and on this return is accurate and complete. I also certify that I am the filer or the person authorized to sign on the filer's behalf.

First name and last name of the filer or the authorized person	Signature	Date	Telephone
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## General Information

### Who must report GST/HST and QST collected?

A person **that is not a GST/HST or QST registrant** must report and pay GST/HST and QST in the following situations:

- the person collected or should have collected GST/HST and QST on the sale of a taxable immovable to a person that is not a GST/HST and QST registrant;
- the person collected GST/HST and QST in error or the person collected too much GST/HST or QST;
- the person is an individual who appropriated an immovable for his or her personal use, the use of a related individual or the use of his or her former spouse, and, immediately before the appropriation, the immovable:
  - was not a residential complex,
  - was held for supply or was used or held for use as capital property in the course of a business or a commercial activity of the individual;
- the person is a municipality and should have collected GST/HST and QST on the sale of movable property that is capital property of the person;
- the person is a designated municipality and should have collected GST/HST and QST on the sale of designated municipal property that is capital property of the person.

### Notes

- In the case of a taxable supply imported into Canada or brought into Québec, complete form FP-505.D.B-V, *GST/HST Return Respecting Supplies Imported by a Person That Is Not a GST/HST Registrant*, or form FP-505.D.D-V, *QST Return Respecting Property or a Service Brought into Québec by a Person That Is Not a QST Registrant*.
- In the case of the self-supply of a residential complex, complete form FP-505.2-V, *GST/HST and QST Return for the Self-Supply of a Residential Complex*.
- A person that sold a taxable immovable or appropriated an immovable for personal use can claim a rebate by filing, as appropriate, form FP-189-V, *General GST/HST Rebate Application*, (enter code 7) or form VD-403-V, *General Application for a Québec Sales Tax (QST) Rebate*, (enter code 6).

### Adjustments

A person **that is not a GST/HST or QST registrant** can request an adjustment to the GST/HST and QST in the following situations:

- the person sold a taxable new residential complex to an individual and granted that individual a credit in the form of a rebate of the GST/HST and QST (form FP-2190.C-V, *GST-QST New Housing Rebate Application: Rebate Granted by a Builder*, must be enclosed with this return);
- the person cancelled a bad debt respecting a taxable supply (other than a zero-rated supply) for which the GST/HST and QST have already been paid to Revenu Québec (the adjustment can be requested in a return filed within the **four years** following the deadline for filing the return for the period in which the bad debt was cancelled);
- the person granted a rebate of the GST/HST and QST to a purchaser or granted the purchaser a credit respecting the GST/HST and QST collected following a partial or total reduction of the sale price (the rebate or credit must have been granted within **four years** following the end of the calendar month during which the sale price was reduced);
- the person granted a rebate of the GST/HST and QST to a purchaser or granted the purchaser a credit respecting the GST/HST and QST collected in error (the rebate or credit must have been granted within **two years** following the day on which the taxes were collected);

### Records

The filer must keep adequate records and retain all pertinent documents for six years from the end of the year to which they relate. We may ask to see the documents in the case of a review.

### Person

The term "person" refers to a trust, an individual, a corporation, a partnership, a succession or a body that is an association, a club, a commission, a union or any other organization.



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