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Schedule

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

GST/HST account number (if applicable)	Québec enterprise number (NEQ) (if applicable)	Identification number (if applicable)	File
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Last and first name of individual, name of entity or commercial name	Social insurance number (if applicable)
<input type="text"/>	<input type="text"/>

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 3).

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

1 Information on the goods or services

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

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 of an immovable for which an election has been made or revoked by a public service body (PSB), 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, or if there is more than one immovable for which an election has been made or revoked by a PSB, during the same calendar month, make as many photocopies of this page as needed and enter the required information. Enclose all extra copies with this return.

Description or name of the immovable (if applicable)	Title number recorded in the land register	
<input type="text"/>	<input type="text"/>	
Address of the immovable (if applicable)	Postal code	
<input type="text"/>	<input type="text"/>	
Lot number in the cadastre or cadastral number	Sale price, basic tax content or FMV, as applicable ¹	Date of sale or change of use or effective date of election or revocation of election, as applicable
<input type="text"/>	\$ <input type="text"/>	<input type="text"/>
		Y Y Y Y M M D D

2 Information about adjustments requested or rebates used, if applicable

If a GST/HST or QST adjustment is requested or if a rebate requested on another form is used to offset the amount of taxes payable on this form, explain why the adjustment is requested or the rebate is being used.

1. In the case of the sale of a taxable immovable, enter the sale price. In the case of an election or revocation of an election using form FP-2626-V, *Election by a Public Service Body Respecting Real Property (an Immovable) or Revocation of the Election*, enter the basic tax content of the immovable. In the case of a change in use of an immovable appropriated for the personal use of an individual, an individual related to the individual or the individual's former spouse, enter the fair market value (FMV) of the immovable.

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.



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3 Taxes payable or rebate (in Canadian dollars)

	GST/HST		QST	
GST/HST and QST collected or collectible	1		6	
Adjustments	2		7	
Subtract line 2 from line 1 and line 7 from line 6. Net tax	3		8	
Refunds used to reduce or offset taxes payable, if applicable	4		9	
Subtract line 4 from line 3 and line 9 from line 8. If the result is negative, put a minus (-) sign in front of the amount. Enter the amounts from lines 5 and 10 on lines 1 and 2 respectively of form FP-505-V. Taxes payable or rebate	5		10	

Calendar year and month the taxes were collected or became collectible

Y	Y	Y	Y	Y	M	M					

Filing deadline

Y	Y	Y	Y	Y	M	M					

(See information on the filing deadline on page 2 of form FP-505-V.)

4 Certification

I certify that the information in this return and in any attached document, as well as in form FP-505-V, is accurate and complete, and 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 or collectible?

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 deemed to have collected the GST/HST and QST calculated on the FMV of an immovable appropriated for the person's personal use, the use of a related individual or the use of the person's 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 public service body (PSB) deemed to have collected GST/HST and QST equal to the basic tax content of an immovable for which an election or revocation of an election was made using form FP-2626-V;
- 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*.

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.AC-V, *GST-QST New Housing Rebate Application for a New Home Purchased from 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 payable or 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 payable or collected in error (the rebate or credit must have been granted within **two years** following the day on which the taxes became payable or were collected).

Rebates used to reduce or offset taxes payable

A person that reports GST/HST and QST collected or collectible or deemed collected using this form and requests a refund of GST/HST and QST using another form can reduce or offset the taxes payable by deducting a refund to which the person is entitled. To use a refund for such purposes, the person must **enclose the refund application form with this return**.

A person that is not registered for the GST/HST and QST can claim a refund of the GST/HST and QST in, among others, the following situations:

- The person sold a taxable immovable or appropriated an immovable for their personal use. The person must complete form FP-2189-V, *General GST/HST and QST Rebate Application*, and enter code 7 on it.
- The person is a PSB that must report and pay the GST/HST and QST it is deemed to have collected further to an election or revocation of an election it made using form FP-2626-V with respect to an immovable. It must complete form FP-2189-V and enter code 7 on it. The amount of the rebate is equal to the amount of taxes collected.
- The person is a PSB that is entitled to the GST/HST and QST rebate for a PSB. It must complete form FP-2066-V, *GST/HST and QST Public Service Bodies' Rebate Application*.

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.

