

# Detailed GST/HST and QST Calculations and Return Respecting Taxable Real Property (Immovables), Taxable Carbon Emission Allowances and Imported Taxable Supplies

GST/HST account number \_\_\_\_\_ Québec enterprise number (NEQ) \_\_\_\_\_  
 Identification number \_\_\_\_\_ File \_\_\_\_\_  
 Name \_\_\_\_\_

**GST/HST reporting period**      **QST reporting period**  
 from \_\_\_\_\_ from \_\_\_\_\_  
 Y Y Y Y M M D D      Y Y Y Y M M D D  
 to \_\_\_\_\_ to \_\_\_\_\_  
 Y Y Y Y M M D D      Y Y Y Y M M D D

Use this form to:

- calculate the goods and services tax (GST) or the harmonized sales tax (HST), the Québec sales tax (QST), input tax credits (ITCs) and input tax refunds (ITRs), and to report tax adjustments and instalments paid; or
- report tax related to the acquisition of taxable real property (immovables), taxable carbon emission allowances or imported taxable supplies.

Carry the amounts in Part 1 to the appropriate boxes on the detachable part of the *GST/HST-QST Return* (form FPZ-500.AR-V). You **only** need to file the return in Part 2 if you are completing parts 2 and 3 and are not filing the GST/HST and QST return electronically.

For more information, refer to *Detailed GST/HST and QST Calculations and Return Respecting Taxable Real Property (Immovables), Taxable Carbon Emissions Allowances and Imported Taxable Supplies: General Information* (FPZ-2034.G-V), available **only** on our website.

## 1 Detailed GST/HST and QST calculations for the reporting period

<b>Total supplies</b> (sales figure)	101				
		<b>GST/HST</b>		<b>QST</b>	
GST/HST collectible <sup>1</sup> – QST collectible <sup>1</sup>	103			203	
GST/HST adjustments – QST adjustments	+ 104			204	
<b>Total GST/HST collectible and adjustments.</b> Add lines 103 and 104.	= 105			205	
<b>Total QST collectible and adjustments.</b> Add lines 203 and 204.					
ITCs – ITRs	106			206	
ITC adjustments and other adjustments – ITR adjustments and other adjustments	+ 107			207	
<b>Total ITCs and adjustments.</b> Add lines 106 and 107.	= 108			208	
<b>Total ITRs and adjustments.</b> Add lines 206 and 207.					
<b>Net GST/HST.</b> Subtract line 108 from line 105.	109			209	
<b>Net QST.</b> Subtract line 208 from line 205.					
GST/HST paid in instalments – QST paid in instalments	110			210	
GST/HST public service bodies' rebate and other GST/HST rebates <sup>2</sup> – QST public service bodies' rebate and other QST rebates <sup>2</sup>	+ 111			211	
<b>Total of other GST/HST credits.</b> Add lines 110 and 111.	= 112			212	
<b>Total of other QST credits.</b> Add lines 210 and 211.					
<b>GST/HST payable or refund claimed.</b> Subtract line 112 from line 109.					
<b>QST payable or refund claimed.</b> Subtract line 212 from line 209.					
If applicable, carry the amounts on lines 113 and 213 to Part 2 and do the calculations. If you are not completing Part 2, enter the amounts on lines 113 and 213 in the appropriate boxes on the detachable part of form FPZ-500.AR-V and then add them, making sure to take into account the plus (+) and minus (–) signs. If the result is positive, enter it in the "Amount payable" box. If it is negative, enter it in the "Refund claimed" box.					
Revenu Québec will not collect a balance due or pay a refund of \$2 or less.	113			213	

1. If you are reporting GST/HST and QST on the self-supply of a residential complex, enter them on these lines.

2. See the information on pages 2 and 3 of FPZ-2034.G-V.

**2 Return respecting taxable real property (immovables), taxable carbon emission allowances and imported taxable supplies**

See the information about Part 2 on pages 3 and 4 of FPZ-2034.G-V.

	GST/HST		QST	
Amount from line 113 in Part 1 – Amount from line 213 in Part 1	113		213	
GST/HST payable on taxable real property or taxable carbon emission allowances <sup>3</sup> – QST payable on taxable immovables or taxable carbon emission allowances <sup>3</sup>	+ 114		214	
GST/HST payable on imported taxable supplies	+ 115			
<b>GST/HST payable or refund claimed.</b> Add lines 113, 114 and 115. <b>QST payable or refund claimed.</b> Add lines 213 and 214. If the result is negative, enter the minus (–) sign before the amount. Enter the amounts from boxes 116 and 216 in boxes 113 and 213 of the detachable part of form FPZ-500.AR-V and add them. If the result is positive, enter it in the “Amount payable” box. If it is negative, enter it in the “Refund claimed” box. Revenu Québec will not collect a balance due or pay a refund of \$2 or less.	= 116		216	

3. See the information on page 4 of FPZ-2034.G-V.

**3 Certification**

I certify that the information in this return and any enclosed documents is, to my knowledge, accurate and complete, that the refund being claimed or balance due concern only this return and that I am authorized to sign for the business.

_____	_____	_____	_____
Name of authorized person	Signature of authorized person	Title or position	Date

**Enclose this return with your GST/HST – QST return (form FPZ-500.AR-V), only if you complete parts 2 and 3 and are not filing electronically.**

Parts 2 and 3 of this form are prescribed by the President and Chief Executive Officer.

Personal information with respect to the GST/HST is collected for purposes of the administration or enforcement of the *Excise Tax Act, Part IX*, 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 the right to: access their personal information, request correction, or file a complaint to the Privacy Commissioner of Canada regarding the handling of the individual’s 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).