

Application for a Rebate of the QST Paid on Corporeal Movable Property That Is Taken or Shipped Outside Québec to Another Location in Canada by a Person Resident in Canada

This form is to be completed by any person (hereinafter the "applicant") resident in Canada who is claiming a rebate of the Québec sales tax (QST) in respect of corporeal movable property (including a mobile home or a floating home) purchased in Québec that is **taken or shipped** to another province or to a territory. If the corporeal movable property purchased is a road vehicle, you must complete form VD-60.R-V, *Application for a QST Rebate for a Road Vehicle*.

Conditions

A rebate of the QST is granted under the following conditions:

- The corporeal movable property is not an excisable good (such as an alcoholic beverage, a tobacco product or a cannabis product) or is not gas, diesel fuel or other motive fuel, unless the fuel is being transported in a vehicle designed for transporting gasoline, diesel fuel or other motive fuel in bulk and is for use otherwise than in the vehicle in which or with which it is being transported.
- The QST was paid by the applicant.
- The corporeal movable property is purchased for consumption, use or supply exclusively (generally 90% or more) **outside Québec**.
- The corporeal movable property is taken or shipped to another province or to the Northwest Territories, the Yukon or Nunavut.
- The corporeal movable property is taken or shipped no more than 30 days after the date it was delivered to the applicant (the 30-day limit does not include any period of time during which the property was stored).
- A sales tax of the same nature as the QST **was paid** (if applicable) in the other province or territory.
- If the applicant is a consumer, he or she **lives** in the province or territory to which the property was taken or shipped.
- The total amount of the rebate claimed is **not less than \$25**.
- Each receipt shows an amount of QST **not less than \$5**.
- The application for a rebate is filed no more than **one year** after the day the property was taken or shipped outside Québec to another location in Canada.

For more information, contact us at 418 659-4692 (Québec City area), 514 873-4692 (Montréal area) or 1 800 567-4692 (toll-free).

Filing the application

If the applicant is an individual, only one application can be filed per calendar quarter. If the applicant is not an individual, only one application can be filed per month. Note that the same application form can cover multiple calendar quarters or months.

Period covered

The period covered by the application begins on the date of the earliest purchase and ends on the date of the most recent purchase, according to the dates entered in the second column of the table in Part 2.

Documents to enclose

Enclose the following documents with the application:

- the purchase receipt;
- proof that the QST was paid;
- proof of **payment of the tax** (if applicable) levied by the province or territory to which the property was taken or shipped;
- any document proving that the corporeal movable property was taken or shipped no more than 30 days after the date it was delivered to the applicant (for example, an invoice for shipping and handling, a fuel purchase invoice, a plane or train ticket if the property was taken by the applicant, or any other relevant document);
- the storage receipt which confirms the storage dates (if applicable).

We may refuse your rebate application if you do not enclose all of the above documents. Note that we will not return the documents filed with the application. You are therefore not required to enclose the original documents (photocopies are acceptable). However, please keep them in case we ask for them.

Mailing address

Send the form and the required documents to the following address:
Revenu Québec, 3800, rue de Marly, Québec (Québec) G1X 4A5.

1 Information about the applicant (please print)

Enter any of the four numbers below that apply to the applicant.

GST/HST account number	Québec enterprise number (NEQ)	Identification number	File
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Last name of the applicant or name of the entity (provide the business name, if applicable)			
First name of the applicant (only for individuals)		Social insurance number	Date of birth Y M D
Mailing address			
City, town or municipality		Province	Postal code
		Language of communication <input type="checkbox"/> French <input type="checkbox"/> English	
Area code Telephone	Ext.	Area code Telephone	Period covered by the application: from Y M D to Y M D

Do not use this area.

Dossier | | | | | B.R. | | | | | D.C.A. | | | | | Demandeur | | | | |



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2 Total rebate claimed (continued)

Description of property	Date of purchase			Purchase price	A QST paid	
	Y	M	D			
Add the amounts in column A.				Rebate claimed (this page only)		
Add the rebates claimed on pages 2, 3 and 4 and any additional copies of page 3.				Total rebate claimed		

3 Certification

I certify that all the information provided in this application and in the enclosed documents is, to the best of my knowledge, accurate and complete, and that the amount claimed:

- has not been previously rebated or refunded;
- has not been and cannot be claimed as a rebate or refund for a reason other than the one given in this form;
- has not been and cannot be claimed as an input tax refund;
- has not been and cannot be claimed as a refund or rebate under an Act other than the *Act respecting the Québec sales tax*;
- has not been and is not being applied as a credit or debit note respecting an adjustment, a refund or a credit.

First and last names of applicant or authorized person (please print)	Signature	Date	Area code	Telephone
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