

## General Application for a Québec Sales Tax (QST) Rebate

Act respecting the Québec sales tax

If you are claiming a QST rebate (form VD-403-V) and a GST/HST rebate (form FP-189-V) with respect to the **same property** or the **same service**, please submit the forms together, along with the **original invoices**.

### A – General information

Québec enterprise number (NEQ) (if applicable)	MRQ identification number (if applicable)	File	GST account number (if applicable)
<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>
Has the corporation filed a declaration with the Superior Court? <input type="checkbox"/> Yes <input type="checkbox"/> No	Date of incorporation year month day	Articles of incorporation: <input type="checkbox"/> Québec <input type="checkbox"/> Other: _____ (Enclose a copy of the articles of incorporation, if incorporated outside Québec.)	Date of incorporation year month day

**Individual:** Last name, first name, home address, SIN and date of birth    **Partnership:** Name and address of place of business    **Corporation or other entity:** Name and address of head office

Name: <input style="width: 95%;" type="text"/>	Social insurance number	Date of birth year month day
Address: <input style="width: 95%;" type="text"/>	<b>Language of communication</b> Natural person (individual, single proprietorship, partnership): <input type="checkbox"/> French <input type="checkbox"/> English If the entity in question is a corporation, do not check a box.	
Postal code: <input style="width: 95%;" type="text"/>		
Area code Telephone    Extension    Area code Fax		

<b>For departmental use only</b>									
Dossier	<input style="width: 100%;" type="text"/>	B.R.	<input style="width: 100%;" type="text"/>	D.C.A.	<input style="width: 100%;" type="text"/>	Demandeur	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>

Period covered by this claim: from  to

### B – Reason for the application (refer to the guide)

	Code	Reason	Code	Reason	
Enter the code that corresponds to the reason for your rebate application.  Section numbers refer to sections of the Act respecting the Québec sales tax.	<b>1</b>	Amount paid by mistake (s. 400)	<b>10</b>	Rebate transferred to the supplier with respect to installation services acquired, along with the supply of movable property, by a non-registrant that is not resident in Québec (s. 357.5.2)	
	<b>4</b>	Property shipped or taken out of Québec, to a location in Canada, by a person resident in Canada, in the course of a business carried on outside Québec but in Canada (s. 351)		<b>11</b>	Installation services acquired, along with the supply of movable property, by a non-registrant that is not resident in Québec (s. 357.5.1)
	<b>6</b>	Sale of an immovable by a non-registrant (s. 379)		<b>14</b>	Acquisition of automatic door openers for use by a person with disabilities (s. 402.6)
	<b>7</b>	Supply acquired by an Indian or Indian band (s. 400). Enter the Indian number or band number:		<b>0</b>	Other (specify):
	<b>9</b>	Property acquired before moving to another province (s. 352.1)			

### C – Calculation of the rebate (provide particulars of the purchases on reverse, and enter the amounts on the corresponding lines below)

Québec sales tax (QST) as of January 1, 1998

Actual QST paid, where the taxes <b>are indicated separately</b> on the invoices	1	<input style="width: 100%;" type="text"/>
Purchase price including QST, where the taxes <b>are not indicated separately</b> on the invoices		<input style="width: 100%;" type="text"/>
\$ <input style="width: 100%;" type="text"/> x 0.0698	+	<input style="width: 100%;" type="text"/>
<b>Total QST</b>	=	<input style="width: 100%;" type="text"/>
Other (specify):	+	<input style="width: 100%;" type="text"/>
<b>Rebate claimed.</b> Add lines 3 and 4.	=	<input style="width: 100%; background-color: yellow;" type="text"/>

### D – Certification

I hereby certify that

- the information provided in this application and in any attached documents is accurate and complete; and
- the amount claimed has not previously been rebated, refunded or remitted to me and I am not eligible for an input tax refund in respect of the amount, or for a rebate, refund or remittance of the amount (with the exception of a credit from my supplier) under any other provision.

This part must be signed by an individual; by the owner of a business, a partner or any other authorized person; or by a representative in the case of an Indian band.



Signature	Date	Area code Telephone
<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>

**E – Identification of the registered supplier** (to be completed by the supplier if code 10 is entered in Part B of this form)

Name: \_\_\_\_\_

Mailing address: \_\_\_\_\_

Number, street and apt. No., P.O. box No., or R.R. No. \_\_\_\_\_

City \_\_\_\_\_ Province or state \_\_\_\_\_ Country \_\_\_\_\_ Postal code \_\_\_\_\_

Area code \_\_\_\_\_ Telephone \_\_\_\_\_ Extension \_\_\_\_\_

MRQ identification number (if applicable) \_\_\_\_\_ File \_\_\_\_\_

Will the rebate be (or has the rebate been) paid or credited by the supplier?  Yes  No

If **yes**, indicate the **QST reporting period** for which you are requesting adjustments, and mail this application with your QST return.

from \_\_\_\_\_ to \_\_\_\_\_

year month day year month day

\_\_\_\_\_  
Name of authorized signee Signature Date

**F – Particulars of purchases for the purpose of calculating the rebate**

If the space provided is insufficient, attach another sheet.

	Date	Invoice number	Name of supplier	Brief description of purchases covered by this application	Purchase price (including QST)	Actual QST paid, where the taxes are indicated separately on the invoice
1						
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# Guide respecting the *General Application for a Québec Sales Tax (QST) Rebate*

## Filing your application

All claimants must complete Parts A, B, C, D and F of form VD-403-V, *General Application for a Québec Sales Tax (QST) Rebate*.

If you entered code 10 in Part B, the supplier must complete Part E, "Identification of the registered supplier," and check the appropriate box to indicate whether or not the amount of the rebate will be (or has been) paid or credited to you.

Original invoices enclosed with the application will be returned after the application has been processed. Credit card statements and photocopies of receipts are not acceptable as proofs of purchase.

If the corporation claiming the rebate is incorporated outside Québec and is filing a rebate application for the first time, a copy of the articles of incorporation (charter or deed) must be enclosed with the application.

Follow the filing instructions specific to each code, and send the duly completed and signed application to one of the offices of the Ministère du Revenu du Québec indicated below:

3800, rue de Marly  
Sainte-Foy (Québec) G1X 4A5

Complexe Desjardins  
C. P. 3000, succursale Desjardins  
Montréal (Québec) H5B 1A4

## Filing deadlines

For codes 1, 6 and 7, transactions give entitlement to a rebate only where the rebate is claimed within two years following the day on which the tax was paid or remitted to the person.

For code 4, a rebate application must, as a rule, be filed within one year after the date on which the property was shipped.

For codes 9 and 14, a rebate application must be filed within four years after the day on which the tax was paid.

For code 10, a rebate application must be filed with the QST return for the reporting period in which the supplier paid or credited the rebate.

For code 11, transactions give entitlement to a rebate only where the rebate is claimed within one year following the date on which the service was discontinued.

For code 0, the filing deadline for the rebate application varies according to the specific reason for claiming the rebate. The deadline is specified under the individual heading.

## Registers and books of account

In addition to the documents enclosed with this application, the registers, books of account and contracts must be available for inspection. This application is subject to audit.

## PART A – General information

Be sure to enter all of the information requested so that the Ministère can send you your rebate cheque.

Pursuant to the *Charter of the French language*, French is the language of communication in the case of corporations.

## PART B – Reason for the application

Read the information pertaining to Part B, and choose the code that applies to your situation. Enter the code in the box provided, and proceed to Part C.

### Code 1 – Amount paid by mistake

- Enclose a sheet providing the following information:
  - the reason the amount should not have been paid or remitted;
  - the type of rebate claimed (tax, penalty, interest, etc.);
  - the particulars of the rebate calculation.
- Enclose the **original invoices** with the application.
- You may file only one rebate application per calendar month.

### Code 4 – Property shipped or taken out of Québec, to a location in Canada, by a person resident in Canada, in the course of a business carried on outside Québec but in Canada

- Enclose with the application all **original invoices** respecting the purchases listed in Part F, "Particulars of purchases for the purpose of calculating the rebate," as well as a document confirming that the property was shipped or taken out of Québec.
- The total of the considerations covered by the application must be at least \$214.

### Code 6 – Sale of an immovable by a non-registrant

- Enclose a sheet providing the following information:
  - the date on which payment for the immovable became due and the date of payment;
  - the address of the immovable sold;
  - the identity of the purchaser and the purchaser's business or mailing address. Include the name in full and, if different, the commercial name. Also indicate whether the purchaser is a registrant or non-registrant for QST purposes.

The rebate is equal to the lesser of

- (i) the basic tax content of the immovable at the time of sale; or
- (ii) the tax payable with respect to the sale.

The basic tax content of your property is generally the amount of QST payable on the property and on any improvements thereto, after any amounts (other than input tax refunds) giving entitlement to a rebate or remittance are deducted, and after any depreciation in the value of the property is taken into account. The depreciation factor is generally calculated by **dividing** the fair market value of the property at the time when the basic tax content is calculated **by** the cost of the property and of any improvements thereto.

Where a municipality seizes an immovable from a debtor and sells the property in order to recover unpaid taxes, the debtor is not entitled to claim a QST rebate at the time of the sale by the municipality, unless the repurchase period has expired and the property has not been repurchased.

### Code 7 – Supply acquired by an Indian or Indian band

- If you are submitting a rebate application for the first time, enclose a copy (front and back) of your Certificate of Indian Status.
- Enclose the **original invoices** with the application.
- You may file only one rebate application per calendar month.

The rebate may also be claimed with respect to road vehicles. Enclose with your application

- the original invoices (original purchase contract);
- a copy of the registration certificate for each vehicle;
- a certificate attesting that the property was acquired by the Indian band or a band-empowered entity for band management activities; and
- proof of delivery to the reserve.

Individuals who purchase property or services on a reserve or property that is delivered to a reserve, and who believe that they have paid an amount of tax to a supplier by mistake, may obtain a rebate or credit from the supplier, or may claim a rebate using code 1 ("Amount paid by mistake"). This rule also applies to bands that purchase property delivered to a reserve or services that are certified to be for band management activities.

### Code 9 – Property acquired before moving to another province

- You may claim a rebate of the QST paid on the acquisition of corporeal movable property purchased in Québec provided
  - you were resident in Québec at the time of the purchase;
  - the property was purchased less than 31 days before you left Québec to take up permanent residency elsewhere in Canada;

- the property was taken to another province or territory and is to be used there on a permanent basis;
- any sales tax payable to the province or territory to which you moved has been paid; and
- you are not entitled to a tax rebate from the other province or territory.
- A QST rebate cannot be claimed with respect to alcoholic beverages.
- The amount of the rebate claimed must be at least \$50.

**Code 10 – Rebate transferred to the supplier with respect to installation services acquired, along with the supply of movable property, by a non-registrant that is not resident in Québec**

- You may claim a QST rebate provided
  - you are a supplier that is a registrant for QST purposes;
  - you paid or credited the amount of a QST rebate to a non-registrant that is not resident in Québec;
  - the non-registrant in question was entitled to the QST rebate with respect to installation services acquired along with the supply of corporeal movable property; and
  - the movable property was installed in an immovable in Québec.
- The rebate application must be filed by the supplier along with the QST return on which the rebate is deducted, so that the net tax for the period can be determined. The supplier must complete Part E of form VD-403-V, *General Application for a Québec Sales Tax (QST) Rebate*.

**Code 11 – Installation services acquired, along with the supply of movable property, by a non-registrant that is not resident in Québec**

- You may claim a QST rebate provided
  - you are a non-registrant that is not resident in Québec;
  - you paid the QST with respect to installation services acquired along with the supply of corporeal movable property; and
  - the movable property was installed in an immovable in Québec.
- The date of the supply of the installation services is deemed to be the date on which the QST was paid.
- Enclose with your rebate application the original receipts for all purchases.

**Code 14 – Acquisition of automatic door openers for use by a person with disabilities**

- You may claim a rebate of the QST paid on the acquisition of automatic door openers (for garage and residence) and on the related installation services, provided the door openers are for use by a disabled person who would otherwise not be able to gain access to his or her residence without the assistance of another person.
- Enclose with the application the invoices (showing the QST paid) for the door openers and installation services. Also enclose a medical certificate describing the disability of the person for whom the door openers were purchased and confirming that the person is unable to gain access to his or her residence without the assistance of another person, unless the door openers are installed.

**Code 0 – Other**

- (a) You may claim a rebate of the QST paid with respect to a service supplied regarding corporeal movable property usually located outside Québec, but in Canada, and temporarily brought into Québec for the sole purpose of performing the service, provided the property was shipped or taken out of Québec to a location elsewhere in Canada immediately after the service was performed. The rebate also applies to corporeal movable property supplied in the course of performing the service. (s. 353.0.1)

The rebate application must be filed within four years following the date on which the tax becomes payable, and must be accompanied by proof that you paid, with respect to the service and the corporeal movable property supplied in the course of performing the service, a tax that is of the same nature as the QST and is levied in the province or territory where the property was taken or shipped after the service was performed.

- (b) If you are resident in Canada, you may claim a rebate of the QST paid with respect to the supply of incorporeal movable property or of a service that is acquired for consumption, use or supply primarily outside Québec. The rebate is proportionate to the percentage of the property's or service's consumption, use or supply outside Québec. (s. 353.0.3)

The rebate application must be filed within one year following the date on which the tax becomes payable. You may file no more than one rebate application per calendar month or, if you are an individual, no more than one rebate application per calendar quarter. Each receipt must total at least \$53.50, and the total of the considerations covered by the application must be at least \$214.

- (c) You may claim a rebate of the QST paid with respect to the bringing into Québec of a pleasure boat for winter storage purposes, provided the boat was taken out of Québec within a reasonable period of time after the end of the storage period. (s. 17.7)

The rebate application must be filed within four years following the date on which the boat is taken out of Québec, and must be accompanied by proof that you paid the tax with respect to the bringing into Québec of the boat, as well as proof that the boat was taken out of Québec.

- (d) If you are not resident in Québec and you carry on a business outside Québec, you may claim a rebate of the QST paid with respect to the fuel consumed by road vehicles. The rebate is proportionate to the percentage of kilometres travelled in Québec. (s. 353)

The rebate application must be filed within 15 months following the beginning of the period in respect of which you are claiming a rebate, and may cover purchases over a period of no more than 12 months.

- (e) **If you are not resident in Canada**, you may claim a rebate of the QST paid on a new or used road vehicle that is acquired to be used primarily outside Québec and that is purchased for commercial purposes. The vehicle must be shipped or taken out of Québec within 60 days following the purchase. (s. 351)

The rebate application must be filed within one year following the date on which the vehicle is taken out of Québec, and must be accompanied by the following supporting documents: the purchase contract or invoice; the exportation documents; and, in the case of a motor vehicle, proof of payment of the QST to the SAAQ, proof of registration in the claimant's province or state, and the cancellation of the vehicle's registration in Québec, where applicable.

**PART C – Calculation of the rebate**

**Actual QST paid or amount paid as QST**

Use this line where the taxes are indicated separately on your invoices. Complete Part F, "Particulars of purchases for the purpose of calculating the rebate," and enter the total on the appropriate lines in Part C, "Calculation of the rebate."

**Purchase price including QST or including amount paid as QST**

Use this line where the amount of the taxes you paid or the amount you paid as taxes is not indicated separately on your invoices. Multiply the total of your invoices by the appropriate factor.

**Other**

Use this line for all other situations (e.g., QST paid before May 13, 1994, or QST paid before August 1, 1995, with respect to a convention). Calculate the rebate owing to you on the basis of your invoices. Complete Part F, "Particulars of purchases for the purpose of calculating the rebate."

**Restrictions**

The amount of rebate you may claim is subject to the following rules:

- The amount you claim has not been previously rebated, refunded or remitted to you.
- You have not claimed and are not entitled to claim an input tax refund in respect of the amount.
- You have not obtained and are not entitled to obtain a rebate, refund or remittance of the amount claimed on the application under any other provision of the Act.

**PART D – Certification**

Be sure to sign your application. Unsigned applications may be refused.