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## Purchases of new housing and the transitional tax rebate

As a result of the GST rate reductions that came into effect on July 1, 2006, and January 1, 2008, a person (an individual, a non-profit organization or a corporation) that purchases a new residential complex in Québec may be entitled to a GST-QST rebate in the following situations:



- The offer to purchase the complex was accepted after May 2, 2006, but before October 31, 2007, the purchaser paid GST at the rate of 6%, and ownership and possession were transferred after December 31, 2007.
- The offer to purchase the complex was accepted before May 3, 2006, the purchaser paid GST at the rate of 7%, and ownership and possession were transferred after December 31, 2007.
- The offer to purchase the complex was accepted before May 3, 2006, the purchaser paid GST at the rate of 7%, and ownership and possession were transferred after June 30, 2006, but before January 1, 2008.

Applications for the tax rebate must be sent directly to Revenu Québec. The builder of the complex cannot remit or credit this rebate. The purchaser must complete form [FP-2192-V, Adjustment Application for Residential Complexes](#), and file it with Revenu Québec within two years after the day ownership of the complex is transferred to the purchaser.

For more information, refer to GST/HST Info Sheet [GI-043, The 2008 GST/HST Rate Reduction and Purchases of New Housing](#).

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