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THE QST AND THE GST/HST: HOW THEY APPLY TO RESIDENTIAL COMPLEXES

CONSTRUCTION OR RENOVATION

YOU MUST FOLLOW A NUMBER OF TAX RULES WHEN YOU BUILD OR RENOVATE RESIDENTIAL COMPLEXES

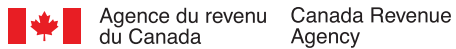
This document explains those rules so that you can meet all your tax obligations.

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This document was prepared in collaboration with the Canada Revenue Agency.



This publication is provided for information purposes only. It does not constitute a legal interpretation of the *Excise Tax Act*, the *Act respecting the Québec sales tax* or any other legislation.

ISBN 978-2-550-83528-8 (Print Version)
ISBN 978-2-550-83529-5 (PDF)

Legal deposit – Bibliothèque et Archives nationales du Québec, 2019
Legal deposit – Library and Archives Canada, 2019



INTRODUCTION

This document describes the rules governing how the GST, HST and QST apply to the construction and renovation of residential complexes.

Among these rules are the “self-supply rules,” which apply when a builder builds or substantially renovates a single-unit residential complex, a residential unit held in co-ownership or a multiple-unit residential complex in order to lease it or, if the builder is an individual, to live in it. They also apply when a builder substantially renovates a residential complex or builds an addition to a multiple-unit residential complex.

NOTE

Québec businesses that are GST registrants must collect HST on sales they make in the participating provinces (Newfoundland and Labrador, New Brunswick, Nova Scotia, Ontario and Prince Edward Island). Generally speaking, GST rules apply to the HST. For the HST rate applicable in each of the participating provinces, go to revenuquebec.ca.

The term “HST” is not systematically used throughout this document. The term “GST” is used to mean “GST/HST,” unless otherwise specified.

This document provides information on general situations only. For more information about a specific case, call us at one of the numbers on the back of this document.

Abbreviations used

FMV	Fair market value
GST	Goods and services tax
HST	Harmonized sales tax
ITC	Input tax credit
ITR	Input tax refund
QST	Québec sales tax

DEFINITIONS

The following terms are used throughout this document. The definitions are based largely on those in the *Excise Tax Act* and the *Act respecting the Québec sales tax*.

Builder

A person that builds or substantially renovates a residential complex on land they own or lease or hires another person to do so. A builder may also be:

- a person who builds or sells new mobile homes;
- a person who purchases a new residential complex in order to sell or lease it to one or more persons who will use it in the course of a business or an adventure or concern in the nature of trade;
- a person who acquires an interest in a residential complex while it is under construction or undergoing substantial renovation;
- a person who converts an immovable into a residential complex.

An individual who builds or substantially renovates a residential complex otherwise than in the course of a business or an adventure or concern in the nature of trade is not considered to be a builder.



Commercial activity

Any activity carried on in order to make taxable supplies in the course of a business, an adventure or concern in the nature of trade or the supply of immovables. The making of exempt supplies does not constitute a commercial activity. Likewise, a business, adventure or concern engaged in by an individual (or by a personal trust or partnership whose members are all individuals) without a reasonable expectation of profit is not a commercial activity.

FMV

The highest price that can be obtained on an open market where the seller and the buyer are consenting, well-informed and dealing at arm's length. The FMV of a residential complex includes the value of the land but does not include the GST or QST.

ITC

The amount that a registrant may claim in order to recover the GST paid or payable on goods and services acquired in the course of the person's commercial activities.

ITR

The amount that a registrant may claim in order to recover the QST paid or payable on property and services acquired in the course of the person's commercial activities.

Multiple-unit residential complex

A residential complex that contains more than one residential unit. Does not include a complex held in co-ownership.¹

Person

A corporation, trust, individual, partnership or succession or a body that is an association, club, commission, union or other organization of any kind.

Primary place of residence

A primary place of residence means the residential unit an individual usually lives in. An individual can have only one primary place of residence at a given time.

Recipient

Generally speaking, a person who is required to pay for the supply of property or a service. If there is no amount payable, the recipient is:

- the person to whom the property is delivered or made available, if the property is supplied by way of sale;
- the person to whom possession or use of the property is given, or to whom the property is made available, if the property is supplied otherwise than by way of sale; or
- the person to whom the service is rendered.

Registrant

A person who is registered or is required to be registered for the GST and the QST.

1. A residential complex that contains more than one residential unit held in co-ownership.



Relation

An individual who is related to another individual by blood, marriage, de facto union or adoption. For example, an individual's child, grandchild, parent, grandparent, brother or sister is a relation, as is a brother-in-law or sister-in-law, or the child or parent of the individual's spouse. A former spouse and a former de facto spouse are also considered to be relations.

However, an individual's niece, nephew, aunt, uncle or cousin is not considered a relation.

Residential complex

A building or part of a building that contains one or more residential units, including common areas, appurtenances (e.g., parking lot, shed) and the land on which it is built.

Residential unit

A residential unit includes a detached house, semi-detached house, rowhouse unit, residential unit held in co-ownership (condominium unit), mobile home, floating home, or apartment; a room in a residence for students, seniors, individuals with a disability, or other individuals; or any other similar premises occupied as a place of residence or lodging.

Residential unit held in co-ownership

A residential complex that is, or is intended to be, a bounded space in a building described as a distinct entity on the declaration of co-ownership entered in the land register.

Single-unit residential complex

A residential complex that contains only one residential unit and is not held in co-ownership.

For purposes of the rebate, a single-unit residential complex can be either:

- housing with two units or less, such as a duplex,² a detached house, semi-detached house or a rowhouse unit, or a mobile home; or
- a multiple-unit residential complex that is owned by an individual, is used primarily (more than 50% of the time) as a residence of the individual or a relation, and contains one or more rooms intended to be rented for short-term accommodation (e.g., a bed-and-breakfast establishment).

Substantial renovation

Renovation or alteration to such an extent that 90% or more of the building or part of the building, other than the foundation, external walls, interior supporting walls, floors, roof and staircases, has been removed or replaced

90% completed

Construction or renovation completed to the point where an individual may reasonably inhabit the premises.

2. A residential complex that contains two residential units under one legal title. For purposes of the rebate, the FMV limit applies to the total FMV of the two units.



SELF-SUPPLY

General rules

The self-supply rules apply only to residential complexes, specifically builders who build or substantially renovate a residential complex in order to subsequently lease all or part of it or, if they are individuals, to use it themselves as a place of residence.

If any of these situations apply to you, you are considered to be the seller and the recipient of the residential complex and are therefore deemed to have made a self-supply. You are also considered to have collected (as the seller) and paid (as the recipient) the GST and the QST calculated on the FMV of the residential complex. You must therefore determine the FMV of the residential complex and remit the taxes deemed to have been collected.

If you build or substantially renovate a residential complex or build an addition to a multiple-unit residential complex, in order to lease it or use it as your place of residence, you are generally required to remit the GST and the QST calculated on the FMV of the residential complex or the addition and deemed to have been collected. Exceptions to this rule are described on page 10.

If you are a registrant, you must report and remit the GST and QST by the usual monthly, quarterly or yearly filing deadline.

If you are not a registrant, you must report and remit the taxes by filing form FP-505.2-V, *GST/HST and QST Return for the Self-Supply of a Residential Complex*, by the last day of the calendar month following the month the taxes became payable. See the next two sections below to find out when the taxes become payable.

NOTE

The following GST and QST registrants must file their GST and QST returns online:

- registrants (other than charities) whose total annual taxable sales in Canada exceed \$1,500,000 for GST purposes;
- builders affected by the transitional provisions concerning new housing in British Columbia, Prince Edward Island, New Brunswick, Nova Scotia, Ontario or Newfoundland and Labrador;
- builders benefitting from rebates transferred by buyers.

Annual taxable sales **do not include** sales made outside Canada, zero-rated exports of property and services, zero-rated financial services and taxable sales of immovables and goodwill.

Single-unit residential complexes, residential units held in co-ownership and multiple-unit residential complexes

The self-supply rules apply if you build or substantially renovate a single-unit residential complex, a residential unit held in co-ownership or a multiple-unit residential complex, and either of the following situations applies:

- You are the builder and you lease the single-unit residential complex, the residential unit held in co-ownership or a unit in the multiple-unit residential complex to an individual for use as his or her place of residence.
- You are a builder who is an individual and you use the single-unit residential complex, the residential unit held in co-ownership or a residential unit in the multiple-unit residential complex as your place of residence.

NOTE

For the rules to apply, the individual must be the first person to live in the complex or unit after the construction or substantial renovation work is 90% completed.



The GST and the QST calculated on the FMV of the residential complex are deemed to have been paid on the later of the following dates:

- the date on which possession of the single-unit residential complex or residential unit is transferred, or the date on which the complex or unit is occupied; or
- the date on which the construction or substantial renovation work is 90% completed.

If you are a registrant, you can claim an ITC and an ITR for the GST and the QST paid on the construction or substantial renovation of the residential complex or unit. You can also claim an ITC and an ITR for the GST and the QST not recovered on the acquisition of the land that is part of the residential complex. If you are not a GST and QST registrant, you may be entitled to a rebate.

The self-supply rules do not apply if the complex or unit is sold before being occupied for the first time. In such a case, the taxes must be collected and remitted.

Additions to multiple-unit residential complexes

The self-supply rules also apply to the construction of an addition to a multiple-unit residential complex. For example, if you add a new floor or wing to a multiple-unit residential complex and you lease a residential unit in the addition, you are considered to be a builder who has sold and acquired the addition at its FMV.

The self-supply rules apply in the following situations:

- You are the builder and you lease a residential unit in the addition to an individual for use as a place of residence.
- You are a builder who is an individual and you occupy a residential unit in the addition as your place of residence.

NOTE

For the rules to apply, the individual must be the first person to live in the addition after the construction work is 90% completed.

The GST and QST calculated on the FMV of the complex are deemed to have been paid on the later of the following dates:

- the date on which the builder transfers possession or occupancy of a unit in the addition;
- the date on which the work is 90% completed.

However, if the whole residential complex is sold before the unit in the addition is occupied for the first time, the self-supply rules do not apply to the addition. In this situation, the addition and the residential complex (without the addition) are considered to be two separate residential complexes. Accordingly, the sale of the addition is taxable and the sale of the residential complex alone is tax-exempt.



EXCEPTIONS

The self-supply rules do not apply in the situations below.

Personal use

You are not required to remit the GST and the QST deemed to have been collected if you built a residential complex or an addition to it and the following conditions are met:

- You are an individual.
- You or a relation uses the residential complex or addition primarily (more than 50% of the time) as a place of residence at some point after the construction or substantial renovation work is 90% completed.
- The residential complex has not been used primarily for other purposes since the work was 90% completed.
- You have not claimed an ITC or an ITR respecting the acquisition, construction or substantial renovation of the residential complex.

Student residences

A university, public college or school authority that is the builder of a newly constructed or substantially renovated residential complex is not required to remit the GST and the QST deemed to have been collected if the residential complex or the addition was built, acquired or renovated primarily (more than 50%) to provide housing for students who attend the educational institution.

Community organizations

A community organization that is a community, an association or a body of individuals recognized under the *Income Tax Act* or the *Taxation Act* (such as a religious community) is not required to remit the GST and the QST deemed to have been collected on the construction or substantial renovation of a residential complex or an addition to it to be used exclusively (at least 90%) as housing for its members.

Remote work sites

Employers who are obliged to acquire, build or substantially renovate a residential complex to house employees at a remote work site can defer remittance of the GST and the QST deemed to have been collected as a result of the application of the self-supply rules.

To take advantage of this measure, the following conditions must be met:

- You are a builder and a registrant.
- You have elected to defer payment of the GST and the QST.
- The residential complex will be used to house your employees, contractors and subcontractors at the work site.
- The work site is so remote that your employees cannot be expected to make their home there.

You can claim an ITC and an ITR respecting the tax paid on the acquisition, construction or substantial renovation of the residential complex.



This measure is effective until the residential complex is sold or leased primarily (more than 50%) to persons who are not your employees, contractors or subcontractors. If the residential complex is sold, you must collect GST and QST on the selling price. If the residential complex is leased, the self-supply rules apply, and you must remit the GST and the QST calculated on the FMV of the complex.

Subsidized residential complexes

The GST and the QST deemed to be payable further to the application of the self-supply rules are calculated differently for a subsidized residential complex than for other residential complexes.

The amount to be remitted corresponds to the greater of the following amounts:

- the total GST and QST calculated on the FMV of the residential complex;
- the total GST and QST payable on the purchase of and improvements to the residential complex.

This applies if you received or expect to receive a subsidy for the residential complex, and you lease at least 10% of the residential units in the complex to:

- youths;
- seniors;
- students;
- persons with a disability;
- persons in distress or in need of assistance;
- persons whose eligibility for occupancy of the residential units or for reduced lease payments is based on their means or income; or
- persons who pay no rent for the residential unit or who pay less than what should be paid for a similar residential unit.



RENT-TO-OWN AGREEMENTS

The self-supply rules only apply to leases. To determine whether they apply in respect of a rent-to-own agreement, you must determine whether the agreement constitutes a sale or a lease.

Purchase and sale agreement

If a rent-to-own agreement obliges the lessor to sell the residential complex to the lessee during or at the end of the lease period and obliges the lessee to acquire it, and all the terms of the sale are contained in the agreement, the transaction is considered a sale with deferred transfer of ownership. The self-supply rules do not apply.

In such a case, the lessor is generally required to collect GST and QST from the lessee on the selling price when possession of the residential complex is transferred to the lessee. If the lessor is a registrant, the lessor must remit the taxes when filing their regular tax return. If the lessor is not a registrant, they must remit the taxes by the end of the calendar month that follows the month the taxes became payable.

However, if the parties' intention is to first enter into an agreement to lease the residential complex and then to proceed with its sale, the transaction is considered a lease agreement rather than a sale, in which case the rules set forth in the next section apply.

Lease agreement

If, under a rent-to-own agreement, the lessee can choose whether to exercise the purchase option at any time during the lease period, the transaction is considered a lease, not a sale. The self-supply rules apply and the builder is deemed to be the recipient who paid and the seller who collected the GST and the QST calculated on the FMV of the residential complex by the later of the following dates:

- the date on which possession of the residential complex is transferred under the lease agreement;
- the date on which the construction or substantial renovation work is 90% completed.

If the builder subsequently sells the residential complex, the transaction is tax-exempt.

For more information on rent-to-own agreements, contact us as shown at the end of this document.



ITCS AND ITRS

If you are a registrant, you can claim ITCs and ITRs to recover the GST and the QST paid or payable on the expenses incurred to acquire, build, improve, lease or operate a residential complex, provided the complex is used or supplied in the course of commercial activities (for example, if you make the taxable sale of the complex or are deemed to be the person who made the taxable sale under the self-supply rules).

However, some supplies of immovables, such as the lease of a residential unit for at least one month and the sale of a residential complex that is not new, are exempt supplies and are therefore not commercial activities.

You generally have four years to claim ITCs and ITRs. In other words, you generally have until the deadline for filing the return for the period ending within four years after the end of the reporting period in which you acquired the property and services.

For more information, see *General Information Concerning the QST and the GST/HST (IN-203-V)*.

REBATE OF THE GST AND THE QST PAID BY NON-REGISTRANTS ON CONSTRUCTION COSTS

If you are not a registrant and are required to remit the GST and the QST deemed to have been collected under the self-supply rules, you can claim a rebate of the tax paid on the acquisition of the land, the materials and the services relating to the construction of the residential complex. Depending on the circumstances, the rebate may cover all or part of the tax you paid.

You have two years after the date the self-supply was made to file a rebate application. As explained under “General rules” on page 8, the deadline is not the same as the deadline for remitting the taxes.

To claim a rebate, file forms FP-189-V, *General GST/HST Rebate Application*, and VD-403-V, *General Application for a Québec Sales Tax (QST) Rebate*.



CHANGE IN USE OF AN IMMOVABLE

Conversion of a non-residential building into a residential complex

If you convert a non-residential building into a residential complex without engaging in new construction or substantial renovations, you may be considered to be the builder and to have made substantial renovations to the building.

If the immovable is converted for purposes of sale, the recipient may have to pay GST and QST. However, if the recipient is an individual who intends to use the immovable as his or her primary place of residence, the individual may be entitled to a new housing rebate if all of the prescribed conditions are met. See “New housing rebate” on page 17.

If the residential complex, or a residential unit in the complex, is leased for residential purposes, the self-supply rules may apply and you may have to remit the GST and the QST calculated on the FMV of the complex. In this case, you may be entitled to a rebate for new residential rental property if certain conditions are met. See “New residential rental property rebate” on page 19.

If you are a registrant, and the immovable is used or supplied in the course of commercial activities (for example, if you make a taxable sale of the immovable), you can claim an ITC and an ITR respecting the tax paid on the renovations carried out during the conversion of the building, as well as the tax paid on the last acquisition of the building. If you are not a registrant, you can claim GST and QST rebates.

Immovables used for residential or personal purposes

If you begin to use an immovable as a residence or for personal purposes and all of the following conditions are met, you must remit the GST and the QST calculated on its FMV:

- You are an individual and you appropriate the immovable for your own personal use or that of a relation.
- The immovable was held for sale or lease in the course of your business or commercial activities, or was capital property used or held in the course of those activities immediately before it began to be used for residential or personal purposes.
- The immovable was not a residential complex.

If the residential complex becomes your primary place of residence, you may be entitled to a new housing rebate.

If you are a registrant, you can claim an ITC and an ITR respecting the tax paid on the renovations carried out during the conversion of the immovable, as well as the tax not recovered on the acquisition of the immovable. If you are not a registrant, you can claim GST and QST rebates.



Example

In 2017, a non-registrant physician purchased an immovable for \$150,000 (tax not included), where she will supply tax-exempt medical services. She paid the GST and the QST at the time of the purchase, but she could not claim an ITC or ITR.

In 2018, she converted the immovable into a residential complex to use it as her primary place of residence. The FMV of the immovable is \$225,000.

	GST³	QST
FMV at the time of the conversion	\$225,000	\$225,000
	× 5%	× 9.975%
Tax to remit at the time of the conversion	= \$11,250	= \$22,443.75
Purchase price	\$150,000	\$150,000
	× 5%	× 9.975%
Rebate of the tax paid on the purchase	= (\$7,500)	= (\$14,962.50)
Tax to remit at the time of the conversion	\$11,250	\$22,443.75
Rebate of the tax paid on the purchase	– \$7,500	– \$14,962.50
Tax to remit	= \$3,750	= \$7,481.25

If she meets the requirements, the physician can claim the new housing rebate for the GST and QST paid at the time of the conversion.

Lease of land for residential use

If you lease or sublease land to the owner, lessee, occupant or person in possession of a residential unit located on the land, you may have to pay GST and QST on the FMV of the land if possession of it is transferred.

Example

A non-registrant corporation leases a particular piece of land for the first time. The lessee builds a residential unit on the land. The corporation must remit the GST and the QST calculated on the FMV of the land at that time. It will also be able to claim a rebate of the GST and the QST paid on the land, provided it meets the eligibility requirements.

See “Rebate of the GST and the QST paid by non-registrants on construction costs” on page 13.

3. In this example, GST does not mean the HST.



MINOR RENOVATIONS

When a residential complex is renovated, but not “substantially renovated” as defined in the legislation, its subsequent sale is generally tax-exempt because the complex is not considered new.

However, if, in the course of a business consisting in the supply of residential complexes by way of sale or lease, you renovate or make minor alterations to a residential complex, you may still be subject to the self-supply rules. In this case, you may have to remit the GST and the QST calculated on a portion of the increase in the value of the complex.

The tax is calculated on the following amounts:

- amounts related to a renovation or alteration;
- amounts that would be included in the adjusted cost base for income tax purposes if the residential complex were capital property and you were a taxpayer;
- amounts paid to acquire non-taxable property and services (such as salaries, wages and fringe benefits paid to employees who participate in the renovation work, as well as the amounts disbursed for the acquisition of tax-exempt supplies or supplies from a person that is not required to be a registrant), other than those related to interest or other financial services.

Consequently, you must report GST and QST on the total renovation costs, including any salaries, wages and fringe benefits paid to the employees involved in the renovation work. This also applies to agreements with persons that are not required to be registrants.



NEW HOUSING REBATE

You may, under certain conditions, be entitled to a rebate of the GST and the QST paid on the purchase of a new or substantially renovated residential unit or on the construction or substantial renovation of a residential unit.

The rebate can reach up to 36% of the GST paid and up to 50% of the QST paid, for a maximum GST rebate of \$6,300 and a maximum QST rebate of \$9,975. The amount of the rebate is progressively reduced when the purchase price or fair market value (FMV) of the land and the new or renovated residential unit is more than \$350,000 for GST purposes and \$200,000 for QST purposes. There is no rebate once the purchase price or FMV reaches \$450,000 for GST purposes or \$300,000 for QST purposes.

The conditions for claiming a rebate vary depending on the situation and are explained in the following sections.

New or substantially renovated housing purchased from a builder

You may be entitled to a rebate if all the following conditions are met:

- You are an individual.
- You purchased a new or substantially renovated single-unit residential complex or residential unit held in co-ownership from a builder to use as your primary place of residence or that of a relation.
- You purchased the unit and the land at the same time, from the same builder, under a single sales contract.
- The construction or renovation work was at least 90% completed when ownership of the unit was transferred to you.
- You or a relation was the first occupant after the work was completed or, if you resell the residential complex or unit, ownership was transferred before the complex or unit was occupied as a place of residence.
- The purchase price of the unit and the land was under \$450,000 for GST purposes and under \$300,000 for QST purposes.
- You paid GST and QST on the residential complex or unit.

Your rebate application must be filed no later than two years after the date on which ownership was transferred to you.

Only one rebate application may be submitted for each residential complex. In the case of a complex held in co-ownership, all the owners must meet the conditions even though only one of them can file a rebate application.

The rebate application must be filed using one of the following forms:

- *GST-QST New Housing Rebate Application: Rebate Granted by a Builder (FP-2190.C-V)*
- *GST-QST New Housing Rebate Application: Owner of a New Home and Land Purchased from the Same Builder (FP-2190.A-V)*



Housing built or substantially renovated by the owner

If you build or substantially renovate your own single-unit residential complex or residential unit held in co-ownership (or hire someone to do it for you) and all the conditions below are met, you can claim a rebate of part of the GST and QST you paid:

- You are an individual.
- The unit is a single-unit residential complex or a residential unit held in co-ownership.
- You owned or leased the land before construction began.
- The residential complex or unit was built or substantially renovated for use as a primary place of residence for you or a relation.
- You or a relation was the first occupant after construction or renovation work began or, if you resell the residential complex or unit, ownership is transferred before the complex or unit is occupied as a place of residence.
- You paid GST and QST on the land, construction materials, contractor services and any improvements made to the land.
- The FMV of the unit and the land is under \$450,000 for GST purposes and under \$300,000 for QST purposes when construction is 90% completed.

The rebate application must be filed no later than two years after the earliest of the following dates:

- the date the construction or substantial renovation work was 90% completed;
- the date that is two years after the date that you (or a relation) first occupied the unit after the construction or substantial renovation work began; or
- the date on which you transferred ownership to another person, prior to the occupation of the residential complex or unit.

To apply for a rebate, file form FP-2190.P-V, *GST-QST New Housing Rebate Application: Owner of a New or Substantially Modified Home*.

As only one rebate application can be filed, it must cover all of the work done. No other application will be accepted for work carried out after the initial application is filed.

If you or a relation occupied the residential complex or unit while it was being built or renovated, you can claim a rebate respecting the tax paid only on the property and services you acquired within the prescribed time period. This period is two years after the date on which you or your relation first began living in the complex or unit after construction or substantial renovation work began.

NOTE

The federal portion of the HST paid on the purchase of new housing may entitle you to a rebate. For more information, refer to guide RC4028, *GST/HST New Housing Rebate*, published by the Canada Revenue Agency at canada.ca/taxes.



NEW RESIDENTIAL RENTAL PROPERTY REBATE

If the owner (individual, corporation, etc.) of a new or substantially renovated residential rental complex rents one or more units in the complex on a long-term basis (12 months or more), they may, under certain conditions, be entitled to a rebate of the GST and the QST paid on the purchase, construction or substantial renovation of the complex. However, the owner must not be eligible for an ITC or ITR respecting the GST and QST paid on the purchase of the complex or self-assessed.

The rebate can reach up to 36% of the taxes paid on each qualifying residential unit, for a maximum GST rebate of \$6,300 and a maximum QST rebate of \$7,182. The amount of the rebate is progressively reduced when the purchase price or FMV of the new or renovated residential unit is more than \$350,000 for GST purposes and \$200,000 for QST purposes. There is no rebate once the purchase price or FMV reaches \$450,000 for GST purposes or \$225,000 for QST purposes.

You can claim a tax rebate if:

- you purchased a new or substantially renovated residential rental property;
- you built a new residential rental property;
- you substantially renovated a residential rental property;
- you built an addition to a multiple-unit residential complex; or
- you converted an immovable into residential rental property.

You must file your rebate application no later than two years after the end of the month in which the taxes on the purchase, construction or renovation become payable.

Only one GST rebate application can be submitted for a single residential complex even if the complex is held in co-ownership. For the QST, all the co-owners must file a separate rebate application based on their percentage of ownership.

To apply for a rebate, use the following forms:

- For the GST, file form FP-524-V, *New Residential Rental Property GST Rebate Application*. If there are more than two units in the complex, also file form FP-525-V, *New Residential Rental Property GST Rebate Application Supplement – Multiple Units*.
- For the QST, file form VD-370.67-V or VD-370.89-V, *New Residential Rental Property QST Rebate*.

NOTE

The federal portion of the HST paid on the purchase of a new residential rental property may entitle you to a rebate. For more information, refer to guide RC4231, *GST/HST New Residential Rental Property Rebate*, published by the Canada Revenue Agency at canada.ca/taxes.



TO CONTACT US

Online

revenuquebec.ca



By telephone

Individuals and individuals in business

Monday to Friday: 8:30 a.m. to 4:30 p.m.

Québec City

418 659-6299

Montréal

514 864-6299

Elsewhere

1 800 267-6299 (toll-free)

Businesses, employers and agents for consumption taxes

Monday, Tuesday, Thursday and Friday: 8:30 a.m. to 4:30 p.m.

Wednesday: 10:00 a.m. to 4:30 p.m.

Québec City

418 659-4692

Montréal

514 873-4692

Elsewhere

1 800 567-4692 (toll-free)

Complaints – Bureau de la protection des droits de la clientèle

Monday to Friday: 8:30 a.m. to noon and 1:00 p.m. to 4:30 p.m.

Québec City

418 652-6159

Elsewhere

1 800 827-6159 (toll-free)

Individuals with a hearing impairment

Montréal

514 873-4455

Elsewhere

1 800 361-3795 (toll-free)

By mail

Individuals and individuals in business

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2017-12

Cette publication est également disponible en français et s'intitule *La TVQ, la TPS/TVH et les immeubles d'habitation – Construction ou rénovation* (IN-261).