



QST AND GST REBATES

**NEW OR SUBSTANTIALLY RENOVATED HOUSING
NEW OR SUBSTANTIALLY RENOVATED RESIDENTIAL
RENTAL PROPERTY**

**YOU MAY BE ABLE TO CLAIM
A REBATE OF THE TAX YOU
PAID ON THE PURCHASE,
CONSTRUCTION OR RENOVATION
OF A RESIDENTIAL COMPLEX.**

Read this document to see if you qualify for a rebate.

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



Canada Revenue
Agency

Agence du revenu
du Canada

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

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INTRODUCTION

The goods and services tax (GST) and the Québec sales tax (QST) are collected on most supplies¹ of property and services. The GST applies to the sale price of most transactions conducted in Canada at the rate of 5%. The QST applies to the sale price of transactions conducted in Québec at the rate of 9.975%.

Some goods and services, such as basic groceries and prescription drugs, are zero-rated, which means they are subject to the GST and the QST at the rate of 0%. A small number of goods and services, such as healthcare services and long-term residential leases, are tax-exempt, which means they are subject to neither the GST nor the QST.

New residential complexes are taxable. Construction services, materials and land are generally taxable as well. You may therefore be entitled to a rebate of the GST and the QST you paid on them.

This document sets out the main requirements you must meet to obtain a rebate of the taxes paid on the purchase or construction of new housing or new or substantially renovated residential rental property. It also has information on the forms to file and the rebate application deadline.

The information given is for general situations. For information about specific cases, call us as shown at the end of this document.

1. The provision of a good or a service in any manner, including by way of sale, barter, exchange, transfer, lease or gift. The term "sale" is used in this document because it is the most common type of supply.



GLOSSARY

The following definitions are largely based 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 manufacturer or seller of new mobile homes is also considered a builder.

Conversion work

Work done to convert a non-residential building into a multiple unit residential complex eligible for the GST rebate for purpose-built rental property.

Fair market value (FMV)

The highest price that can be obtained for a given property on an open market where the seller and the purchaser 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.

Mobile home

A building, the manufacture and assembly of which is completed or substantially completed, that is:

- equipped with complete heating, electrical and plumbing facilities; and
- designed to be moved to a site for installation on a foundation and connection to service facilities and to be occupied as a place of residence.

Travel trailers, motor homes, camping trailers and other vehicles or trailers designed for recreational use are not considered mobile homes.

Multiple unit residential complex

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

Multiple unit residential complex eligible for the GST rebate for purpose-built rental property

A residential complex or addition to such a complex that includes at least four private apartment units or at least ten private rooms or suites, and where at least 90% of the units are held for long-term rental or for making exempt supplies (including a transfer of possession or of use of the unit to a person for occupancy as their place of residence).

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

The residential unit an individual usually lives in. An individual can have more than one place of residence, but only one can be considered their primary place of residence at any given time.

Private apartment unit

A residential unit that includes a private kitchen, bathroom and living room.



Private room or suite

A residential unit intended for students, seniors, individuals with a disability, etc.

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 in which one or more residential units are located, together with common areas, appurtenances to the building, and the land on which the building is situated.

Residential unit

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 other similar premises occupied or intended to be occupied as a place of residence or lodging.

Self-supply

Situation in which the builder of a residential complex is considered both the seller and the recipient of the property. Self-supply applies to any builder that builds or substantially renovates new residential complexes, regardless of whether the builder is a registrant.

When a residential complex is self-supplied, the builder must pay the taxes calculated on the fair market value (FMV) of the complex, and is deemed to have collected them, as the seller, and paid them, as the recipient.

Single unit residential complex

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

For the GST and QST rebates, a residential complex that contains only two units is considered a single unit residential complex.

Substantial renovation

The renovation or alteration of an existing building 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

Expression used to describe construction or renovation that has been completed to the point where an individual may reasonably inhabit the premises.



REBATE FOR NEW OR SUBSTANTIALLY RENOVATED HOUSING

As an individual, 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, and of the GST and the QST paid 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 the GST and \$200,000 for the QST. There is no rebate once the purchase price or FMV reaches \$450,000 for the GST or \$300,000 for the QST.

The conditions for claiming a rebate depend on the situation and are explained below.

You can print the rebate application forms from our website (revenuquebec.ca). You can also order them by calling one of the numbers at the end of this document.

You purchased a new or substantially renovated residential unit (and the land on which it is located) from a builder

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

- You and any co-owners are individuals.
- The unit is a single unit residential complex or a residential unit held in co-ownership.
- You purchased the unit and the land at the same time, from the same builder, under a single sales contract.
- You or a co-owner paid GST and QST on the purchase of the residential complex.
- The construction or renovation work was at least 90% completed when ownership of the unit was transferred to you or a co-owner.
- When the work was completed, you, a relation, a co-owner or their relation was the first occupant of the unit.
- The unit is your primary place of residence or that of a relation, or the primary place of residence of a co-owner or their relation.
- The purchase price of the unit and the land was under \$450,000 for the GST and under \$300,000 for the QST.

Rebate application deadline

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

Only one rebate application may be submitted for each residential complex. If there is more than one owner, only one co-owner can apply. Only one co-owner, or their relation, has to meet the place of residence criteria.

You or the builder can file the rebate application with Revenu Québec. If the builder files the application, they must pay or credit the rebate directly to you.

Form

To apply for a rebate, file form FP-2190.AC-V, *GST-QST New Housing Rebate Application for a New Home Purchased From a Builder*.

You built a residential unit or hired someone to do so

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

- You and any co-owners are individuals.
- The unit is a single unit residential complex or a residential unit held in co-ownership.
- You or a co-owner owned or rented the land before construction began.
- You or a co-owner paid GST and QST on the construction of the residential complex.
- You, a relation, a co-owner or their relation was the first occupant of the unit after construction began.
- The unit is your primary place of residence or that of a relation, or the primary place of residence of a co-owner or their relation.
- The FMV of the unit and the land is under \$450,000 for the GST and under \$300,000 for the QST when construction is 90% completed.

If you, a relation, a co-owner or their relation lived in the unit during its construction, expenses incurred more than two years after the day the unit was first occupied after construction began do not give entitlement to the rebate.

Rebate application deadline

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

- the date that construction was 90% completed;
- the date that is two years after the date that you, a relation, a co-owner or their relation first occupied the unit after construction began;
- the date that ownership was transferred² to a third party.

Only one rebate application can be filed for all the construction work for a single residential complex.

If there is more than one owner, only one co-owner can apply for a rebate with Revenu Québec.

Form

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*.

2. Ownership must be transferred before the unit is occupied.



You substantially renovated your residential unit or hired someone to do so

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

- You and any co-owners are individuals.
- The unit is a single unit residential complex or a residential unit held in co-ownership.
- You or a co-owner paid the GST and QST on the renovation work.
- You, a relation, a co-owner or their relation was the first occupant of the unit after renovations began.
- The unit is your primary place of residence or that of a relation, or the primary place of residence of a co-owner or their relation.
- The FMV of the unit and the land is under \$450,000 for the GST and under \$300,000 for the QST when the renovation is 90% completed.

If you, a relation, a co-owner or their relation lived in the unit during the renovations, expenses incurred more than two years after the day the unit was first occupied after renovations began do not give entitlement to the rebate.

Rebate application deadline

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

- the date that the renovation work was 90% completed;
- the date that is two years after the date that you, a relation, a co-owner or their relation first occupied the unit after the renovation work began;
- the date that ownership was transferred³ to a third party.

The application must be filed with Revenu Québec.

Form

Only one rebate application can be filed for all the renovation work for a single residential complex.

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

3. Ownership must be transferred before the property is occupied.



REBATE FOR NEW RESIDENTIAL RENTAL PROPERTY

You rent a new or substantially renovated residential rental complex

If you own a new or substantially renovated residential rental complex and you rent one or more units in the complex on a long-term basis, you may, under certain conditions, be entitled to a rebate of the GST and the QST paid on the purchase or construction of the complex.

To be entitled to a rebate, you must not be eligible for an input tax credit for the GST paid or an input tax refund for the QST paid on the purchase or self-supply of the complex.

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 the GST and \$200,000 for the QST. There is no rebate once the purchase price or FMV reaches \$450,000 for the GST or \$225,000 for the QST.

You purchased a new substantially renovated residential rental complex

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

You purchased the complex in a single transaction.

- You paid the GST and QST when you purchased the complex.
- At least one unit in the complex is rented on a long-term basis (at least 12 months) as a primary place of residence.
- The FMV of each unit for which a rebate is being claimed is under \$450,000 for the GST and under \$225,000 for the QST.

Rebate application deadline

You must file your rebate application no later than two years after the end of the month in which the taxes on your purchase 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.

You must file your rebate application with Revenu Québec yourself.

Forms

To apply for a rebate, file these 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, *New Residential Rental Property QST Rebate*.



You built a residential rental complex

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

- You owned or rented the land before construction began.
- You self-supplied and paid the taxes on the FMV of the complex.
- At least one unit in the complex is rented on a long-term basis (at least 12 months) as a primary place of residence.
- The FMV of each unit for which a rebate is being claimed is under \$450,000 for the GST and under \$225,000 for the QST.

Rebate application deadline

You must file your application no later than two years after the end of the month in which the taxes are deemed to have been paid.

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.

You must file your rebate application with Revenu Québec yourself.

Forms

To apply for a rebate, file 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, *New Residential Rental Property QST Rebate*.



You substantially renovated a residential rental complex

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

- You owned the complex before renovation work began.
- The renovation work is at least 90% completed.
- You self-supplied and paid the taxes on the FMV of the complex.
- At least one unit in the complex is rented on a long-term basis (at least 12 months) as a primary place of residence.
- The FMV of each unit for which a rebate is being claimed is under \$450,000 for the GST and under \$225,000 for the QST.

Rebate application deadline

You must file your application no later than two years after the end of the month in which the taxes are deemed to have been paid.

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.

You must file your rebate application with Revenu Québec yourself.

Forms

To apply for a rebate, file 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, *New Residential Rental Property QST Rebate*.



GST REBATE FOR PURPOSE-BUILT RENTAL PROPERTY

If you own a multiple unit residential complex that is eligible for the GST rebate for purpose-built rental property or you convert non-residential property into such a residential complex, you may be eligible for a full rebate of the GST, provided you meet the conditions below.

You purchased a multiple unit residential complex that is eligible for the GST rebate for purpose-built rental property

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

- You purchased the complex in a single transaction.
- The construction or conversion work began after September 13, 2023, but before 2031, and was substantially completed before 2036.
- You paid the GST when you purchased the complex.
- At least 90% of the residential units are rented on a long-term basis (12 months or more) as a primary place of residence.
- The complex includes at least four private apartment units **or** at least ten private rooms or suites.

Rebate application deadline

You must file your rebate application no later than two years after the end of the month in which the GST on your purchase becomes payable. Only one GST rebate application can be submitted for the same residential complex, even if the complex is held in co-ownership.

You must file your rebate application with Revenu Québec yourself.

Form

To apply for a rebate, file form FP-524-V, *New Residential Rental Property GST Rebate Application*.



You built a multiple unit residential complex that is eligible for the GST rebate for purpose-built rental property or you converted a non-residential building into such a residential complex

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

- You owned or rented the land before construction began.
- You self-supplied and paid the GST on the FMV of the complex by the later of the following dates:
 - the date as of which construction was at least 90% completed;
 - the date on which the first rental is made.
- The construction or conversion work began after September 13, 2023, but before 2031, and was substantially completed before 2036.
- At least 90% of the residential units are rented on a long-term basis (12 months or more) as a primary place of residence.
- The complex includes at least four private apartment units **or** at least ten private rooms or suites.

NOTE

An immovable property on which **conversion work** was done or that **has been converted** into a multiple unit residential complex that is eligible for the GST rebate for purpose-built rental property had to meet the following conditions on September 13, 2023:

- It existed.
- It was not under construction.
- It was not a residential complex.

Rebate application deadline

You must file your rebate application no later than two years after the end of the month in which the GST on your purchase becomes payable. Only one GST rebate application can be submitted for the same residential complex, even if the complex is held in co-ownership.

You must file your rebate application with Revenu Québec yourself.

Form

To apply for a rebate, file form FP-524-V, *New Residential Rental Property GST Rebate Application*.



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	Montréal	Elsewhere
418 659-6299	514 864-6299	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	Montréal	Elsewhere
418 659-4692	514 873-4692	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	Elsewhere
418 652-6159	1 800 827-6159 (toll-free)

Individuals with a hearing impairment

Montréal	Elsewhere
514 873-4455	1 800 361-3795 (toll-free)

BY MAIL

Individuals and individuals in business

Montréal, Laval, Laurentides, Lanaudière and Montérégie

Direction principale des relations
avec la clientèle des particuliers

Revenu Québec
C. P. 3000, succursale Place-Desjardins
Montréal (Québec) H5B 1A4

Québec City and other regions

Direction principale des relations
avec la clientèle des particuliers

Revenu Québec
3800, rue de Marly
Québec (Québec) G1X 4A5

Businesses, employers and agents for consumption taxes

Montréal, Laval, Laurentides, Lanaudière, Montérégie, Estrie and Outaouais

Direction principale des relations
avec la clientèle des entreprises

Revenu Québec
C. P. 3000, succursale Place-Desjardins
Montréal (Québec) H5B 1A4

Québec City and other regions

Direction principale des relations
avec la clientèle des entreprises

Revenu Québec
3800, rue de Marly
Québec (Québec) G1X 4A5

Complaints – Bureau de la protection des droits de la clientèle

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3800, rue de Marly
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Cette publication est également disponible en français et s'intitule *Remboursement de la TVQ et de la TPS – Habitations neuves, immeubles d'habitation locatifs neufs et rénovations majeures* (IN-205).

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