

REVENU

QUÉBEC



Canada Revenue
Agency

Agence du revenu
du Canada



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

CONTENTS

| | |
|---|----|
| Introduction | 5 |
| Definitions | 6 |
| Self-supplies | 8 |
| General rules | 8 |
| Single-unit residential complexes, residential units held in co-ownership and multiple-unit residential complexes | 9 |
| Additions to multiple-unit residential complexes | 10 |
| Exceptions | 11 |
| Personal use | 11 |
| Student residences | 11 |
| Community organizations | 11 |
| Remote work sites | 12 |
| Subsidized residential complexes | 12 |
| Rent-to-own agreements | 13 |
| Purchase and sale agreement | 13 |
| Lease agreement | 13 |
| ITCs and ITRs | 14 |
| Rebate of the GST and the QST paid by non-registrants on construction costs | 15 |
| Change in use of an immovable | 16 |
| Conversion of a commercial building into a residential complex | 16 |
| Immovables used for residential or personal purposes | 16 |
| Lease of land for residential use | 17 |
| Minor renovations | 18 |
| New housing rebate | 19 |
| New or substantially renovated housing purchased from a builder | 19 |
| Housing built or substantially renovated by the owner | 19 |
| New residential rental property rebate | 21 |
| Forms and publications | 22 |
| Principal forms | 22 |
| Publications | 22 |



WHEN YOU BUILD OR RENOVATE RESIDENTIAL COMPLEXES, YOU ARE BOUND BY A NUMBER OF TAX RULES.

We designed this brochure to explain those rules to you and thereby help you fulfill your tax obligations.

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



Canada Revenue Agency Agence du revenu
du Canada

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 978-2-550-68251-6 (Print Version)
ISBN 978-2-550-68252-3 (PDF)

Legal deposit – Bibliothèque et Archives nationales du Québec, 2013
Legal deposit – Library and Archives Canada, 2013



INTRODUCTION

Tax fairness is a key value for Revenu Québec. Accordingly, Revenu Québec considers that all taxpayers should pay their fair share of income tax and consumption taxes. To this end, rules have been introduced to ensure fairness in several sectors of the Québec economy. This brochure describes the tax rules governing the construction and renovation of residential complexes.

Among these rules are the “self-supply rules,” which apply to the construction of a residential complex for oneself or for the purpose of leasing it. In general, the self-supply rules 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, in order to live in it. They also apply when a builder builds an addition to a multiple-unit residential complex.

Québec businesses that are GST/HST registrants must collect HST on sales they make in the participating provinces¹ (New Brunswick, Nova Scotia, Newfoundland and Labrador, Ontario and, since April 1, 2013, Prince Edward Island). However, the term “HST” is not systematically used throughout this brochure. The term “GST” is used to mean “GST/HST,” unless otherwise specified.

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 |

1. As of April 1, 2013, the HST is no longer applied in British Columbia. However, the GST is applied.



DEFINITIONS

The following definitions are based largely on the definitions in the *Excise Tax Act* and in the *Act respecting the Québec sales tax*.

Builder

A person whose activity consists in the construction or substantial renovation of a residential complex on land owned or leased by that person. 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 resell 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. The making of exempt supplies does not constitute 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.

HST

HST applies in the participating provinces¹ (New Brunswick, Nova Scotia, Newfoundland and Labrador, Ontario and, since April 1, 2013, Prince Edward Island). In general, the GST² rules apply to the HST. The HST rate applicable in each of the participating provinces is provided on the Revenu Québec website at www.revenuquebec.ca.

ITC

The amount that a GST 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 QST 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.

1. As of April 1, 2013, the HST is no longer applied in British Columbia. However, the GST is applied.

2. In this paragraph, GST does not mean the HST.

**Recipient**

As a rule, 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, where the property is supplied by way of sale;
- the person to whom the possession or use of the property is given, or to whom the property is made available, where 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. As a rule, a person who makes taxable supplies in the course of a commercial activity is required to be registered for the QST and the GST.

Related person

An individual who is related to another individual by blood, marriage, de facto union or adoption.

Residential complex

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

Substantial renovation

Renovation or alteration involving the removal or replacement of all or substantially all (90% or more) of an existing building, other than the foundation, external walls, interior supporting walls, floors, roof and staircases.



SELF-SUPPLIES

General rules

The self-supply rules apply only to residential complexes. They cover builders who build or substantially renovate a residential complex in order to subsequently lease it (in whole or in part) or, if they are individuals, to occupy it themselves.

If you are in one of these situations, 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 GST and the QST deemed to have been collected.

As a rule, 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 must remit the GST and the QST calculated on the FMV of the residential complex or the addition and deemed to have been collected. Certain exceptions to this rule are described on page 11.



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

If you build or substantially renovate a single-unit residential complex, a residential unit held in co-ownership or a multiple-unit residential complex, the self-supply rules apply in the following cases:

- 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.

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 by the builder, or
- the date on which the work is substantially (90%) completed.

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 can claim a rebate.

The table below summarizes the situations covered by this rule.

| Type of residential complex | The rule applies if | Payment of the GST and the QST |
|---|--|--|
| Single-unit residential complex Residential unit held in co-ownership Multiple-unit residential complex | <ul style="list-style-type: none"> • You are a builder and you lease the residential complex or unit to an individual for use as a place of residence. • You are a builder who is an individual and you occupy the residential complex or unit as your place of residence. | On the later of: <ul style="list-style-type: none"> • the date on which possession of the residential complex is transferred, or on which the builder occupies the complex • the date on which the work is substantially completed |



Additions to multiple-unit residential complexes

The self-supply rule also applies 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.

However, if the whole residential complex is sold before 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 are considered to be two separate residential complexes. Accordingly, the sale of the addition is taxable and the sale of the residential complex, excluding the addition, is tax-exempt.

| Type of residential complex | The rule applies if | Payment of the GST and the QST |
|-----------------------------------|--|---|
| Multiple-unit residential complex | <ul style="list-style-type: none"> • 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. | On the later of: <ul style="list-style-type: none"> • the date on which possession of the addition is transferred, or on which a residential unit in the addition is occupied • the date on which the work is substantially completed |

Note that for reporting periods ending on or after July 1, 2010, registrants whose total annual taxable sales exceed \$1,500,000 must file their GST and QST returns electronically. Moreover, certain registrants that must provide additional information relating to the GST must also file their returns electronically. Such registrants are

- builders affected by the HST transitional measures for housing in Ontario, British Columbia and, since April 1, 2013, Prince Edward Island; and
- builders who benefit from rebates transferred by a recipient with total annual taxable sales exceeding \$1,500,000.

In calculating their total annual taxable sales, registrants must **not include** sales made outside Canada, zero-rated exports of goods and services, zero-rated financial services or taxable sales of immovables and goodwill.



EXCEPTIONS

The self-supply rule does 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 are a builder and the following conditions are met:

- You are an individual who builds or substantially renovates a residential complex.
- You (or your former spouse or former de facto spouse, or a person related to you) use the residential complex primarily (more than 50%) as a place of residence.
- The residential complex has only been used for residential purposes since the work was substantially 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 income tax legislation¹ (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 be used exclusively (at least 90%) as housing for its members.

1. The *Income Tax Act* for GST purposes and the *Taxation Act* for QST purposes.



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 take advantage of a tax relief measure. The measure allows you to 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 the measure, you must meet the following conditions:

- You are a builder registered for the GST and the QST.
- You filed an election 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 or 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 employees, contractors or subcontractors of the employer's business. If the residential complex is sold, the builder must collect GST and QST on the selling price. If the residential complex is leased, the self-supply rules apply and the builder must remit the GST and the QST calculated on the FMV of the complex.

Subsidized residential complexes

The formula used to calculate the GST and the QST deemed to be payable further to the application of the self-supply rules for a subsidized residential complex is different from the formula used in the case of other residential complexes.

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

- the tax calculated on the FMV;
- the total tax paid on the purchase of and improvements to the residential complex.

This formula is used 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

Whether or not the self-supply rules apply to a rent-to-own agreement depends on the particulars of the agreement. Since the rules apply only to leases, it must be determined 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.

In such a case, the lessor is generally required to collect GST and QST from the lessee on the selling price and remit the taxes to Revenu Québec when possession of the residential complex is transferred to the lessee. The self-supply rules do not apply.

However, if the parties' intention is to enter first 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 paragraph apply.

Lease agreement

If, under a rent-to-own agreement, the lessee is free to exercise or not 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 work is substantially completed (90% or more).

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

For more information on rent-to-own agreements, contact Revenu Québec.



ITCs AND ITRs

GST and QST registrants 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, when 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.

As a rule, you have four years in which to claim your ITCs and ITRs. This means you must claim the ITCs and ITRs for a given period by the deadline for filing the return for the last reporting period ending within four years after the end of the first reporting period for which the ITCs and ITRs could have been claimed.

For more information, refer to the publication *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 GST and QST registrant and the residential complex is used or supplied in the course of commercial activities (for example, if you make the taxable sale of the complex or are required to remit the GST and the QST deemed to have been collected under the self-supply rules), you can claim a rebate with respect to the tax paid on the purchase of the land (where applicable), 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 on which the self-supply rules apply to you to file a rebate application.





CHANGE IN USE OF AN IMMOVABLE

Conversion of a commercial building into a residential complex

If you convert a commercial 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 the section entitled “New housing rebate” on page 19.

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.

If you are a registrant, and the immovable is used or supplied in the course of commercial activities, 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, you must remit the GST and the QST calculated on its FMV if all of the following conditions are met:

- You are an individual and you appropriate the immovable for your own personal use or that of your former spouse or former de facto spouse, or a person related to you.
- The immovable was held for sale or lease in the course of your business or commercial activity, or was capital property used or held for such a purpose 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 2012, Phyllis, a physician not registered for the GST or the QST, purchases an immovable for \$100,000 (tax not included), in order to supply tax-exempt medical services. Phyllis paid the GST and the QST at the time of the purchase, but she cannot claim an ITC or ITR.

In 2013, Phyllis converted the immovable into a residential complex to use it as her primary place of residence. The FMV of the immovable is \$200,000.

| | | GST¹ | | QST |
|--|---|------------------------|---|-------------------|
| | | \$200,000 | | \$200,000 |
| GST and QST to be remitted on the conversion of the immovable | x | 5% | x | 9.975% |
| | | \$10,000 | | \$19,950 |
| minus | | | | |
| | | \$100,000 | | \$105,000 |
| Rebate of the tax paid on the purchase of the immovable | x | 5% | x | 9.5% ² |
| | | \$5,000 | | \$9,975 |
| Taxes due | | \$5,000 | | \$9,975 |
| Phyllis can claim a GST and QST new housing rebate respecting the taxes paid at the time of the conversion, provided she meets the eligibility requirements. | | | | |

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 in question, you may have to pay GST and QST on the FMV of the land when 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 will have to remit the GST and the QST calculated on the FMV of the land at that time, but will be able to claim a rebate with respect to the GST and the QST paid on the land, provided it meets the eligibility requirements.

For more information, contact Revenu Québec.

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

2. The QST rate was 9.5% and the QST was calculated on the price including the GST.



MINOR RENOVATIONS

When a residential complex is renovated, but not “substantially renovated” within the meaning of the Act, its subsequent sale is generally tax-exempt because the complex is not considered new.

However, if you are a person that, in the course of a business consisting in the supply of residential complexes by way of sale or lease, renovates or makes minor alterations to a residential complex, you may 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 non-registrant small supplier), other than those related to interest or other financial services.

Consequently, you must report GST and QST on the total renovation costs, including the salaries, wages and fringe benefits payable to the employees involved in the renovation work. This also applies to agreements with small suppliers (that is, with non-registrants).

NEW HOUSING REBATE

New or substantially renovated housing purchased from a builder

You can claim a rebate of a portion of the GST and QST paid if you meet all of the following conditions:

- You purchase 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 the primary place of residence of your former spouse or former de facto spouse, or a person related to you).
- The builder supplies, under the same contract of sale, both the building and the land on which it is situated.
- Ownership of the residential complex or unit is transferred to you after the construction or substantial renovation has been substantially (90% or more) completed.
- You (or your former spouse or former de facto spouse, or a person related to you) are the first occupant 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 pay GST and QST on the residential complex or unit.

You have two years after the day on which ownership of the residential complex or unit was transferred to claim the rebate.

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), you can claim a rebate of a portion of the GST and QST paid, provided you meet all of the conditions below:

- The residential complex or unit was built or substantially renovated for you, your former spouse or former de facto spouse, or a person related to you for use as a primary place of residence.
- You (or your former spouse or former de facto spouse, or a person related to you) are 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 (where applicable), construction materials, contractor services and any improvements made to the land.



The rebate application must be filed within two years after the earliest of the following dates:

- the date that falls two years after the day on which you, your former spouse or former de facto spouse, or a person related to you occupied the residential complex or unit for the first time after construction or renovation work began;
- the date on which you transferred ownership to another person, prior to the occupation of the residential complex or unit; or
- the date on which the construction or renovation is substantially (90% or more) completed.

As only one rebate application can be filed with Revenu Québec, 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 person related to you occupied the residential complex or unit while it was being built or renovated, you may 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 former spouse or former de facto spouse, or a person related to you) first began living in the complex or unit after construction or substantial renovation work began.

There is a cap on the amount you can claim as a rebate, depending on the fair market value of the residential complex (land and building), as shown in the table below.

| | GST | QST |
|--|---------------------|---|
| To be entitled to the rebate, the FMV of the residential complex must be | less than \$450,000 | less than \$300,000 , if the building contract was entered into after December 31, 2010, or, if you are an individual who is building your own housing and the building permit was issued after that date less than \$225,000 in all other cases |

Note that HST paid on the purchase of new housing in Nova Scotia or Ontario¹ may entitle you to a rebate. Furthermore, since April 1, 2013, the federal component of the HST paid on the purchase of new housing in Prince Edward Island may also give entitlement to a rebate. For more information, contact Revenu Québec.

1. In British Columbia, the HST rebate was replaced by a GST rebate on April 1, 2013.

NEW RESIDENTIAL RENTAL PROPERTY REBATE

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.

Note that HST paid on the purchase of a new residential rental property in Ontario¹ may entitle you to a rebate. Furthermore, since April 1, 2013, the federal component of the HST paid on the purchase of new housing in Prince Edward Island may also give entitlement to a rebate.

For more information, contact Revenu Québec.



1. In British Columbia, the HST rebate was replaced by a GST rebate on April 1, 2013.



FORMS AND PUBLICATIONS

The documents mentioned in this brochure are available on the Revenu Québec website at www.revenuquebec.ca. You can also obtain them by calling one of the numbers on the back cover of this brochure.

Principal forms

Where applicable, you must complete the following forms in order to claim a rebate.

GST

- *General GST/HST Rebate Application* (FP-189-V)
- *New Residential Rental Property GST Rebate Application* (FP-524-V)
- *New Residential Rental Property GST Rebate Application Supplement: Multiple Units* (FP-525-V)

QST

- *General Application for a Québec Sales Tax (QST) Rebate* (VD-403-V)
- *New Residential Rental Property QST Rebate* (VD-370.67-V)
- *New Residential Rental Property QST Rebate* (VD-370.89-V)

GST and QST

- *Special-Purpose Return* (FP-505-V)
- *GST-QST New Housing Rebate Application: Owner of a New Home and Land Purchased from the Same Builder* (FP-2190.A-V)
- *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 or Substantially Modified Home* (FP-2190.P-V)
- *GST-QST New Housing Rebate Application: Owner of a Home on Leased Land or a Share in a Housing Co-Op* (FP-2190.L-V)

Publications

- *General Information Concerning the QST and the GST/HST* (IN-203-V)
- *QST and GST/HST Rebates: New or Substantially Renovated Housing — New or Substantially Renovated Residential Rental Property* (IN-205-V)

TO CONTACT US

Online

www.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) |
|------------------------------------|---------------------------------|--|

Persons with a hearing impairment

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

By mail

Individuals and individuals in business

Montréal, Laval, Laurentides, Lanaudière and Montérégie

Direction principale des services
à la clientèle des particuliers
Revenu Québec
C. P. 3000, succursale Place-Desjardins
Montréal (Québec) H5B 1A4

Québec City and other regions

Direction principale des services
à 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

2013-04

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).