

**Application for a Rebate of Taxes and Duties for a Foreign Representative,
Diplomatic Mission, Consular Post, Office of a Political Division
of a Foreign State, International Organization or Visiting Forces Unit**

This form must be filed by any diplomatic mission, consular post, visiting forces unit or international governmental organization that wishes to claim a GST/HST rebate. It must also be filed by any diplomatic mission, consular post, office of a political division of a foreign state or prescribed international governmental or non-governmental organization that wishes to claim a QST rebate or a rebate of other taxes or duties prescribed by Québec legislation.

This form must also be filed by foreign representatives (and, if prescribed by regulation, their family members) who are eligible for a GST/HST rebate, a QST rebate or a rebate of other taxes and duties prescribed by Québec legislation.

However, if the applicant's mailing address is in Canada but outside Québec and the application concerns a GST/HST rebate, the applicant must instead file a *GST/HST Rebate Application for Foreign Representatives, Diplomatic Missions, Consular Posts, International Organizations, or Visiting Forces Units* (form GST498), available at canada.ca/taxes.

If the application concerns a rebate of the specific tax on alcoholic beverages or the tobacco tax, complete form LM-2498.A-V, *Calculation of the Rebate of the Specific Tax on Alcoholic Beverages and the Tobacco Tax*, available at revenuquebec.ca, and file it along with this form.

Consult the publication *Tax Rebate for Foreign Representations* (IN-249-V) for more information.

Send the application to the following address:

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

1 Information about the applicant

Identification number (if applicable) GST/HST account number (if applicable) Date of birth (if applicable)

Last name and first name of individual or name of entity

Mailing address Postal code

Area code Telephone (work) Extension Area code Telephone (home)

Language of communication French English

Last name and first name of contact person (if applicable) Area code Telephone Extension

2 Information about the application

Before completing this part, **read the information on page 4.**

Period covered by the application: from to

Type of applicant (check the appropriate box)

- 2a Foreign representative (and, if prescribed by regulation, family members) who is eligible for a GST/HST rebate, a QST rebate or a rebate of other taxes and duties prescribed by Québec legislation
- 2b Employee of an international **non-governmental** organization and his or her spouse (eligible for a QST rebate or a rebate of taxes or duties prescribed by Québec legislation)
- 3 Diplomatic mission, consular post, office of a political division of a foreign state, international organization or visiting forces unit

Name of entity Country or territory Position

Number of the identity card issued by Global Affairs Canada (GAC) (for a GST/HST rebate only)

Do not use this area.
 Code d'entrée



3 GST/HST rebate

GST/HST (total of column A of the table in Part 7)

GST/HST rebate

1	
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4 QST rebate and rebate of other taxes and duties prescribed by Québec legislation

QST (total of column B from the table in Part 7)

Tax on insurance premiums (total of column C from the table in Part 7)

Tax on lodging (total of column D from the table in Part 7)

Specific duty on new tires (total of column E from the table in Part 7)

Municipal tax for 9-1-1 service (total of column F from the table in Part 7)

Specific tax on alcoholic beverages and tobacco tax (amount from line 11 on form LM-2498.A-V)

Add lines 2 through 7.

QST rebate and rebate of other taxes and duties prescribed by Québec legislation

2	
3	
4	
5	
6	
7	
8	

5 Fuel tax rebate

Enter the number of litres of each type of fuel purchased in Québec.

Type of fuel		Number of litres		Rate per litre		Tax paid
Gasoline	9		×	\$0.222		
Non-coloured fuel oil (diesel)	+	10	×	\$0.202	+	
Add the number of litres on lines 9 and 10.	Total¹ =					
Add the tax paid on lines 9 and 10.					Fuel tax rebate =	11

1. The total of the "Number of litres" column must be equal to the total of column G in the table in Part 7.

6 Certification

I hereby certify that:

- the information provided in this application and in any accompanying documents is, to the best of my knowledge, accurate and complete;
- the amounts claimed have not been included in a previous rebate application;
- the amounts claimed have not been claimed, nor could they have been claimed, as input tax credits or input tax refunds;
- if the applicant is an entity covered by code 3, the goods and services on which a tax or duty was paid were purchased for official purposes.

I understand that:

- this rebate application is subject to audit;
- the original records and invoices must be made available for audit purposes;
- photocopies of the invoices and supporting documents submitted with this application will not be returned to the applicant.

Name

Signature of applicant or authorized representative

Date

Personal information with respect to the GST/HST is collected under the *Excise Tax Act* to administer tax, rebates, and elections. It may also be used for any purpose related to the administration or enforcement of the Act such as audit, compliance and the payment of debts owed to the Crown. It may be shared or verified with other federal, provincial/territorial government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties or other actions. Under the *Privacy Act*, individuals have the right to access their personal information and request correction if there are errors or omissions. Refer to Info Source at canada.ca/cra-info-source, Personal Information Bank CRA PPU 241.



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Filing the application

You must file the rebate application within **two years** after the date on which the tax or duty was paid. You may file only one rebate application per calendar month. Be sure to keep the applicant's mailing address up to date.

Records and invoices

You must keep adequate records, including original invoices, on file for six years after the end of the year to which they pertain.

Photocopies of invoices

With your application, enclose photocopies of the invoices for all purchases entered in Part 7. **Do not send the original invoices, as we will not return them or any other documents enclosed with the application.** Credit card statements will not be accepted as proof of purchase.

Part 2 Information about the application

Code 2a – Foreign representative (and, if prescribed by regulation, family members) who is eligible for a GST/HST rebate, a QST rebate or a rebate of other taxes and duties payable under Québec legislation

With respect to GST/HST rebates, "foreign representative" refers to the following persons and their family members:

- diplomatic agents;
- members of the administrative or technical staff of a diplomatic mission;
- consular officers (other than an honorary consular officer);
- consular employees; or
- designated representatives of an international governmental organization.

Canadian citizens and permanent residents of Canada are not considered foreign representatives.

A foreign representative is eligible for a GST/HST rebate if his or her name appears in the up-to-date list of eligible foreign representatives and officials (and their spouses) kept by GAC.

With respect to QST rebates and rebates of other taxes and duties prescribed by Québec legislation, "foreign representative" refers to the persons eligible for a GST/HST rebate (mentioned above), a member of an office of a political division of a foreign state and an employee of a prescribed non-governmental international organization.

Only the foreign representative can submit an application for eligible family members living with him or her (including his or her spouse). The foreign representative must use only one form to claim all rebates related to the purchases made by his or her family. However, if the spouse has been issued an identity card, he or she must file a separate application.

A foreign representative cannot claim a rebate of the tax paid on an immovable purchased for personal purposes (such as a private residence).

A foreign representative's right to claim a rebate for members of his or her family is subject to several conditions that vary depending on the type of entity the person works for. As a rule, a foreign representative can claim a rebate for a member of his or her family that is living with him or her. This means that a member of the foreign representative's family who is only visiting is not eligible for a rebate.

Exclusions

The following individuals are not eligible for a QST rebate or a rebate of other taxes and duties prescribed by Québec legislation:

- a family member of a consular employee holding a position in a consular post headed by an honorary consular officer;
- a family member (other than the spouse) of an employee of an international governmental organization that signed an agreement with the Québec government before May 20, 1994.

Code 2b – Employee of an international non-governmental organization and his or her spouse (eligible for a QST rebate or a rebate of other taxes and duties prescribed by Québec legislation)

An employee of a prescribed international non-governmental organization, as well as his or her spouse, if eligible, is entitled to claim only a rebate of the QST or other taxes or duties prescribed by Québec legislation. Such individuals are not eligible for a GST/HST rebate.

Only the employee may file an application for his or her spouse. The employee cannot claim a rebate for other family members.

Also, the employee may not claim a rebate of the tax paid for an immovable acquired for personal use (such as a private residence).

Code 3 – Diplomatic mission, consular post, office of a political division of a foreign state, international organization or visiting forces unit

The entities covered by code 3 may claim a GST/HST rebate, a QST rebate or a rebate of other taxes and duties prescribed by Québec legislation only if the amounts were paid for goods or services purchased in Canada or Québec, as applicable, for official purposes.

To be eligible to claim the GST/HST rebate on such goods and services, the following entities must be prescribed by the *Foreign Missions and International Organizations Act*, its regulations, bilateral agreements or other arrangements Canada has entered into with other countries, based on reciprocity:

- a diplomatic mission;
- a consular post;
- an international governmental organization.

For more information about the above entities' eligibility for the GST/HST rebate, contact the Office of Protocol at GAC. In the case of a visiting forces unit, contact the Department of National Defence.

To be eligible to claim a QST rebate or a rebate of other taxes and duties prescribed by Québec legislation paid on goods and services purchased in Québec, the following entities must have obtained the approval of the Ministère des Relations internationales et de la Francophonie:

- a diplomatic mission;
- a consular post;
- an office of a political division of a foreign state;
- a prescribed international governmental or non-governmental organization.

Identity card number

In the case of a foreign representative claiming a GST/HST rebate, enter the number of the applicant's identity card issued by GAC.



Restrictions

All rebate applications must comply with the following restrictions:

- The amount claimed cannot have been previously rebated, credited, refunded or remitted.
- The applicant cannot have claimed or be entitled to claim an input tax credit for GST/HST or an input tax refund for QST.
- The applicant cannot have obtained or be entitled to obtain, under any law, a rebate, refund or remittance of the amount claimed on this application.

Part 7 Table – Breakdown of purchases for rebate calculation purposes

In this part, enter the purchases on which a tax or duty was paid.

For each purchase, you must enter the amount of the tax or duty paid in the appropriate column(s). Note that, in the last column, you must enter the number of litres of fuel purchased instead of the amount of fuel tax paid.

To claim a rebate of the specific tax on alcoholic beverages or the tobacco tax, you must complete form LM-2498.A-V, *Calculation of the Rebate of the Specific Tax on Alcoholic Beverages and the Tobacco Tax*, and file it along with this application. Make sure you enter the amount from line 11 of form LM-2498.A-V on line 7 of this form.

