

# QST, GST/HST and Fuel Tax: How They Apply to Freight Carriers



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ISBN 2-550-44445-0

Legal deposit – Bibliothèque nationale du Québec, 2005  
Legal deposit – Library and Archives Canada, 2005



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## ..... **Introduction**

This brochure is intended for freight carriers, including broker drivers, and deals with certain details respecting the administration of the GST/HST, the QST and the fuel tax.

Québec's participation in the International Fuel Tax Agreement (IFTA), as well as restrictions pertaining to input tax refunds (ITRs) for large businesses have affected the administrative procedures to be followed by freight carriers with respect to the QST and the fuel tax. This is of particular importance to motor carriers providing inter-provincial or international transportation services.

For further information about the GST/HST and the QST, refer to the brochure *General Information Concerning the QST and the GST/HST* (IN-203-V).



## GST/HST and QST: general rules

GST and QST are collected when supplies<sup>1</sup> of most property and services are made. The majority of transactions conducted in Canada are subject to GST at the rate of 7%. Where a transaction is conducted in Québec, the price (including GST) is subject to QST as well, at the rate of 7.5%. Certain goods such as basic groceries and prescription drugs are zero-rated (that is, subject to GST and QST at the rate of 0%). A small number of goods and services, such as health services and supplies of long-term residential rentals, are exempt from both taxes.

The harmonized sales tax (HST) is in effect in three provinces: New Brunswick, Nova Scotia, and Newfoundland and Labrador. The basic rules applicable to the GST apply as well to the HST. The same goods and services that are taxable at 7% under the GST system are taxable at 15% under the HST system (7% federal component and 8% provincial component). Businesses registered for the GST are automatically registered for the HST. They must collect and remit the 15% HST on all taxable supplies (except zero-rated supplies) that are made in these provinces.

The federal government refers to this tax as the GST/HST. However, most businesses in Québec that are registered for the GST/HST are not required to collect HST. Therefore, unless stated otherwise, we have used the term GST in this brochure to refer to the GST/HST.

Persons that carry on commercial activities (that is, persons operating a business with taxable or zero-rated sales) are generally required to register for both the GST and the QST. Registrants<sup>2</sup> must collect GST and QST when conducting transactions in respect of which these taxes apply (that is, all taxable sales other than zero-rated sales). However, in the case of a small supplier that has elected not to register for the GST and the QST, these taxes need not be collected, except with respect to the sale of taxable immovables.

A person is generally considered a small supplier throughout a particular calendar quarter and the month immediately following the particular calendar quarter if the total taxable sales, including zero-rated sales, made worldwide by the person and the person's associates during the four calendar quarters immediately preceding the particular calendar quarter do not exceed \$30,000. Under certain conditions, a person may elect to register for the GST and the QST, even if not required to do so.

As a rule, registrants are entitled to recover the GST or QST paid (or payable) on property and services acquired for use in their commercial activities. This is done by claiming input tax credits (ITCs), under the GST system, and input tax refunds (ITRs), under the QST system. However, certain restrictions apply to ITRs claimed by large businesses (those whose taxable sales, other than sales of financial services, exceeded \$10 million during the last fiscal period that ended before a particular fiscal period). Registrants generally apply for ITCs and ITRs when filing their GST and QST returns for the reporting period during which they made the purchases in question. However, they usually have four years in which to apply for the ITCs and ITRs to which they are entitled.

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1. A "supply" is generally a sale.

2. Persons that are registered (or are required to be registered) for the GST and QST.

Another way of calculating ITCs and ITRs, a simplified method, has been devised for use by small businesses. Use of the simplified method does not alter the procedure for charging or collecting GST and QST, or the procedure for reporting the tax collected. It nonetheless means that small businesses do not have to calculate the exact amount of tax collected (or to be collected) or the amount of the actual expense applicable to each invoice.

Registrants must calculate the amount of tax they collected (or should have collected) during each reporting period, as well as the tax they paid (or that became payable) during the same period, in respect of which they are entitled to ITCs or ITRs. As a rule, the difference between the amount collected and the amount paid is, if positive, the net tax that registrants must remit or, if negative, the refund to which they are entitled. Small businesses may use the Quick Method of accounting to determine the amounts of GST and QST to be paid.

In certain instances, a person registering for the GST and the QST may choose the frequency at which the related tax returns will be filed. If no such election is made, Revenu Québec will indicate the filing frequency.

For further information concerning the GST/HST and the QST, refer to the brochure *General Information Concerning the QST and the GST/HST (IN-203-V)*.





## Fuel tax: general rules

### International Fuel Tax Agreement (IFTA)

Québec's adherence to the International Fuel Tax Agreement (IFTA) on January 1, 1996, has eased the administrative burden of persons providing interprovincial or international transportation of freight or passengers, since such carriers are no longer required to file fuel tax returns in any Canadian province or U.S. state in which they operate and which is an IFTA member. Instead, they are only required to submit a single return for each quarter to Revenu Québec, along with payment of the balance due or a refund claim (as applicable). Revenu Québec then contacts the jurisdictions concerned in order to proceed with the necessary administrative adjustments. However, carriers must contact the competent authority for each non-member jurisdiction in which they operate in order to find out the requirements of each such jurisdiction.

Carriers affected by the Agreement must apply to Revenu Québec for a licence and decals by completing form CA-500-V, *Application for a Licence and Decals (IFTA)*. For further information about the Agreement, refer to the brochure *Carriers and the International Fuel Tax Agreement* (IN-231-V), or contact your carrier association. You may also call Revenu Québec at one of the following telephone numbers:

Québec City area and long-distance calls from outside Québec: (418) 652-IFTA

Long-distance calls from within Québec (toll-free): 1 800 257-IFTA

### Carriers based in a non-member province or state

Carriers operating out of a province or state that is not an IFTA member, and using fuel in Québec in road vehicles authorized under the Agreement, must obtain a certificate for occasional trips where the fuel was acquired outside Québec.

### Bulk-fuel carriers

Pursuant to the *Fuel Tax Act*, carriers that transport bulk fuel in Québec must hold a permit. To apply, complete form LM-1.CT-V, *Permit Application*.

### Tobacco carriers

Pursuant to the *Tobacco Tax Act*, carriers of tobacco that is intended for sale in Québec but not identified in accordance with said Act must hold a permit. To apply, complete form LM-1.CT-V, *Permit Application*.



## Zero-rated supplies to carriers

Under the GST and QST systems, certain supplies of property and services are zero-rated when made to a carrier. The most common are described below.

### Supplies to unregistered non-resident carriers

Movable property and services may be zero-rated when acquired in Canada<sup>1</sup> by a person that is not resident in Canada<sup>1</sup> and not registered for the sales tax concerned. This is the case of property and services acquired by the person for use, consumption or supply

- in the course of transporting property or passengers, where the person is carrying on a business of transporting property or passengers to or from Canada<sup>2</sup> by ship, aircraft or railway. This is also the case where property or passengers transit Canada en route between two places outside Canada;<sup>3</sup>
- in the operation of a ship or aircraft by or on behalf of the government of a country other than Canada;<sup>4</sup> or
- in the course of operating a ship for the purpose of obtaining scientific data outside Canada,<sup>5</sup> or for the laying or repairing of oceanic telegraph cable.

The following property and services are zero-rated: fuel and supplies used in the operation of a ship, aircraft or rail service; repair and maintenance services; railway junction and switching charges; and pilotage services. Rights in respect of immovable property (real property) for which fees are charged (such as aircraft landing fees, railway right-of-way charges and warehousing fees) are also zero-rated.

### Supplies of fuel to registered international carriers

Supplies of fuel to a person that is a carrier are zero-rated, provided the following conditions are met:

- The person is registered at the time of the supply.
- The person carries on a business of transporting property or passengers to or from Canada<sup>2</sup> by ship, aircraft or railway. This is also the case where property or passengers transit Canada en route between two places outside Canada.<sup>3</sup>
- The person acquires the fuel for use in so transporting property or passengers.

### Emergency repair services supplied to non-resident persons

Emergency repair services (including parts sold in conjunction with the service) are zero-rated where they are supplied to a person not resident in Canada<sup>1</sup> and they relate to a cargo container or conveyance that is being transported or used by the person in the course of a business of transporting property or passengers.

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1. In Québec, for QST purposes.
  2. To or from Québec, for QST purposes.
  3. For QST purposes, where property or passengers transit Québec en route between two places outside Québec.
  4. For QST purposes, by or on behalf of the government of the Northwest Territories, the Yukon Territory, Nunavut, a province other than Québec or a country other than Canada.
  5. Outside Québec, for QST purposes.





## Zero-rated freight transportation services

Freight and passenger transportation services (other than municipal transportation services) supplied in Canada are subject to GST.<sup>1</sup> Even where freight transportation services are supplied in part outside Canada,<sup>2</sup> the supply is considered to be made in Canada<sup>3</sup> if both the origin and destination of the freight are in Canada.<sup>3</sup> Such services are therefore subject to GST at the rate of 7%. If both the origin and the destination of the freight are in Québec, the service is also subject to QST at the rate of 7.5%, provided the service is not part of a continuous freight movement to a place outside Québec or from a place outside Canada. For QST purposes, where corporeal movable property (also called “tangible personal property”) is transported from a place in Canada outside Québec to a place in Québec, the transportation service is deemed to have been supplied outside Québec. A person resident in Québec that acquires such a service must calculate and remit QST, unless the service is acquired for use exclusively in the person’s commercial activities.

International freight transportation services are zero-rated under both the GST and QST systems.

### Definitions

#### Continuous freight movement

The transportation of corporeal movable property (also called “tangible personal property”) by one or more carriers to a destination specified by the shipper of the property, where all the freight transportation services supplied by the carrier or carriers are supplied as a consequence of instructions given by the shipper of the property.

#### Continuous outbound freight movement

For GST purposes, the transportation of corporeal movable property (also called “tangible personal property”) by one or more carriers from a place in Canada to a place outside Canada, or to another place in Canada from which the property is to be exported. After the shipper transfers possession of the property to the carrier and before the property is exported, the property must not be further processed, transformed or altered in Canada, except to the extent reasonably necessary for its transportation.

For example, it may be necessary to freeze goods to ensure they arrive at their destination in usable condition, or to disassemble or pack items at a port to prevent in-transit damage. In each of these instances, the transformation or alteration of the goods is considered necessary for their transportation and, therefore, does not prevent the transportation service supplied in Canada from qualifying as part of a continuous outbound freight movement.

However, where a shipment of iron ore is made in Canada to a steel manufacturer that subsequently exports the steel produced from the ore, the transformation of the iron ore into steel is not necessary for its transportation. Therefore, the transportation service supplied in respect of the iron ore is subject to tax because it is not considered part of a continuous outbound freight movement.

This definition also holds under the QST system, with the following substitutions: “Québec” for “Canada” and “taken or shipped outside Québec” for “exported.”

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1. Such services supplied in Québec are subject to QST as well.
  2. Outside Québec, for QST purposes.
  3. In Québec, for QST purposes.

### **Destination** (in respect of a continuous freight movement)

A place, specified by the shipper of the property, where possession of the property is transferred from the shipper to the person to whom the property is consigned or addressed by the shipper.

### **Freight transportation service**

A particular service of transporting corporeal movable property (also called “tangible personal property”), including a service of delivering mail, and any other property or service supplied to the recipient of the particular service by the person that supplies the particular service, where the other property or service is part of or incidental to the particular service (regardless of whether there is a separate charge for the other property or service). However, the transporting of an individual’s baggage in connection with the supply of a passenger transportation service does not constitute a freight transportation service.

Carriers that supply certain services, such as warehousing, packing or loading, along with their freight transportation service should consider such incidental services to be the same as the freight transportation service, for GST and QST purposes. In other words, incidental services are taxable or zero-rated depending on whether the supply of the freight transportation service is taxable or zero-rated, under the GST and QST systems.

### **Origin** (in respect of a continuous freight movement)

The place where the first carrier engaged in the continuous freight movement takes possession of the property being transported.

### **Place outside Canada**

A place outside Canada, or a place in Canada if the property has been imported but has not been released, and is being transported in compliance with the *Customs Act* or any other federal statute that prohibits, controls or regulates the importation of goods.

### **Shipper**

Person that, at the origin of a continuous freight movement or continuous outbound freight movement, transfers to a carrier possession of the corporeal movable property (also called “tangible personal property”) being shipped. “Shipper” does not include a person that is a carrier of the property to which the freight movement relates.

## List of zero-rated freight transportation services

### Outbound services

Under the GST system, a freight transportation service is zero-rated when supplied in respect of goods that are transported from a place in Canada to a place outside Canada, provided the value of the consideration for the supply is \$5 or more.

Under the QST system, a freight transportation service is zero-rated when supplied in respect of property that is transported from a place in Québec to a place outside Canada, provided the value of the consideration for the supply is \$5 or more (not including GST).

### Domestic outbound services

Under the GST system, a freight transportation service is zero-rated when supplied in respect of goods that are transported from a place in Canada to another place in Canada, provided the following conditions are met:

- The property is exported, and the domestic transportation service is part of a continuous outbound freight movement.
- The value of the consideration for the supply is \$5 or more.
- The shipper of the property provides the carrier with a written declaration that the property is being shipped for export and the freight transportation service is part of a continuous outbound freight movement. The shipper's declaration may be written on the bill of lading given to the first carrier, or on a separate document given to the carrier. It must contain the following information.

#### **Shipper's Declaration (*Excise Tax Act, Schedule VI, Part VII, par. 7(a)*)**

The property is being shipped for export, and the freight transportation service to be supplied by the carrier is part of a continuous outbound freight movement of the property.

YES

NO

If no such declaration is provided, the carrier must collect GST on any part of the freight transportation service that is supplied in Canada.

Under the QST system, a freight transportation service is zero-rated when supplied in respect of property that is transported from a place in Québec to another place in Québec, provided the following conditions are met:

- The shipper remits to the carrier a completed copy of form VD-197-V, *Declaration Concerning the Transportation of Corporeal Movable Property*, as confirmation that the property is being taken or shipped out of Québec (the declaration used under the GST system may also be used under the QST system).
- The shipper confirms that the freight transportation service to be supplied by the carrier is part of a continuous freight movement out of Canada.
- The property is taken or shipped out of Québec, and the service is part of a continuous freight movement out of Québec.
- The value of the consideration for the supply is \$5 or more (not including GST).

## Inbound services

Under the GST system, a freight transportation service is zero-rated when supplied in respect of goods that are transported from a place outside Canada to a place in Canada, or from a place outside Canada to another place outside Canada. This includes fully in-bond freight transportation services, as well as in-transit moves through Canada from a place outside Canada to another place outside Canada.

### Example

Goods enter Canada through the Port of Halifax, and a separate bill of lading is issued for carriage of the goods by rail to Montréal. As long as the goods are not released from customs until they reach Montréal, the carriage by rail supplied in Canada is considered to be supplied outside Canada, and is therefore zero-rated.

Under the QST system, freight transportation services are, as a rule, deemed to be supplied in Québec if the destination of the supply is located in Québec. This means that a freight transportation service is not subject to QST when supplied in respect of property that is transported from a place outside Québec to another place outside Québec (for example, from a place outside Canada to a place in Canada, outside Québec).

However, a freight transportation service is deemed to be supplied outside Québec when supplied in respect of property that is transported from a place in Canada (outside Québec) to a place in Québec. This service is therefore not subject to QST. A freight transportation service is zero-rated when supplied in respect of property that is transported from a place outside Canada to a place in Québec.

## Domestic inbound services

Under the GST system, a freight transportation service is zero-rated when supplied in respect of goods that are transported from a place in Canada to another place in Canada, provided the service is supplied as a consequence of the shipper's instructions and is part of a continuous freight movement from an origin outside Canada to a destination in Canada. However, the carrier that supplies this freight transportation service in Canada must hold documentary evidence that the service is part of a continuous freight movement from an origin outside Canada to a destination in Canada in order for the service to be zero-rated.

### Example

A shipment arrives in Montréal from London, England, under an original bill of lading on which the shipper has specified that the destination of the goods is Toronto. A carrier engaged under a separate contract to deliver the goods to the consignee in Toronto may zero-rate the freight transportation service supplied in Canada, provided the carrier has a copy of the original bill of lading (or other documentary evidence satisfactory to the Minister), certifying that the service is part of a continuous freight movement from an origin outside Canada to a destination in Canada.

Under the QST system, a freight transportation service is zero-rated when supplied in respect of property that is transported from a place in Canada to a place in Québec, provided the service is supplied as part of a continuous freight movement from an origin outside Canada to a destination in Québec, and as a consequence of the shipper's instructions (documentary evidence to this effect is required). A freight transportation service between a place in Québec and another place in Québec is deemed to be supplied outside Québec if the service is part of a continuous freight movement from an origin in Canada (outside Québec) to a destination in Québec. A person resident in Québec that acquires such a service must collect and remit QST, unless the service is acquired for use exclusively in the person's commercial activities.

The following table shows how to apply the GST and the QST on the basis of the origin and destination of freight. As explained above, the transportation of freight from a place in Canada<sup>1</sup> to another place in Canada<sup>1</sup> may be zero-rated if the service is part of a continuous freight movement.

| Origin                     | Destination                | GST                   | QST                                 |
|----------------------------|----------------------------|-----------------------|-------------------------------------|
| Québec                     | Québec                     | Taxable               | Taxable                             |
| Canada<br>(outside Québec) | Québec                     | Taxable               | Not applicable <sup>2</sup>         |
| Outside Canada             | Québec                     | Zero-rated            | Zero-rated                          |
| Québec                     | Canada<br>(outside Québec) | Taxable               | Not applicable                      |
| Canada<br>(outside Québec) | Canada<br>(outside Québec) | Taxable               | Not applicable                      |
| Outside Canada             | Canada<br>(outside Québec) | Zero-rated            | Not applicable                      |
| Québec                     | Outside Canada             | Zero-rated (if ≥ \$5) | Zero-rated (if ≥ \$5 <sup>3</sup> ) |
| Canada<br>(outside Québec) | Outside Canada             | Zero-rated (if ≥ \$5) | Not applicable                      |
| Outside Canada             | Outside Canada             | Zero-rated            | Not applicable                      |

1. In Québec, for QST purposes.
2. The service is deemed to be supplied outside Québec. However, where the service is not acquired for consumption, use or sale exclusively in the person's commercial activities, the person acquiring the service (if resident in Québec) must calculate and remit QST.
3. Not including GST.

## Interline freight settlements

Sometimes a number of carriers are involved in the supply of a freight transportation service that is part of a continuous freight movement from the premises of the shipper to those of the consignee. This process is called interlining.

The nature of contractual relationships between carriers may vary. In some cases, an interline carrier works under subcontract to another carrier. In other cases, interline carriers have an implied contract with the shipper or consignee.

The resulting interline freight settlements, whether in respect of domestic or international transportation, are considered payments for the freight transportation services supplied to each other, and are therefore zero-rated. Only the carrier that bills the freight transportation service to the shipper or consignee is required to charge and collect GST and QST. Any disbursements to other carriers involved in the transportation of the goods (interline carriers) are zero-rated.

## International freight forwarders

Freight-forwarding services are zero-rated where the forwarder acts as the agent of a person that is not resident in Canada<sup>1</sup> and not registered at the time the service is supplied. However, the service must relate to the supply to this person of a zero-rated freight transportation service described above (other than those described under “Interline freight settlements”).



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1. In Québec, for QST purposes.



## QST rules

### ITR restrictions for large businesses

Every business registered for the QST must determine whether it is an SMB (a small or medium-sized business) or a large business. A registrant is generally considered to be a **large business** for a particular fiscal period if the value of the taxable sales (other than sales of financial services) made in Canada by the registrant and the registrant's associates exceeded **\$10 million** during the last fiscal period that ended before the particular fiscal period. If the last fiscal period is less than 365 days long, the value of the taxable sales for the last fiscal period must be adjusted on the basis of a one-year period.

The value of the taxable sales made in Canada includes the value of the following:

- all exports;
- taxable sales deemed to have been made outside Canada;
- sales deemed to have been made for nil consideration.

However, the value of the taxable sales made in Canada does **not** include

- GST, or
- amounts from the sale of immovables that are capital property or amounts from the sale of the goodwill of a business where the sale is not subject to QST.

SMBs may claim an ITR with respect to most property and services acquired for their commercial activities.

The following property and services do not give entitlement to an ITR when acquired by a large business:

- road vehicles weighing less than 3,000 kilograms that must be registered under the *Highway Safety Code* to be driven on public roads;
- the property and services relating to such vehicles, where the property or services are acquired in Québec (or brought into Québec) within the 12 months following the date on which the vehicle is acquired or brought into Québec;
- fuel, **other than fuel oil**, used to supply the engine of such vehicles;
- electricity, gas, steam or combustibles, except when used to produce movable property intended for sale;
- telephone services and other telecommunications services, with the exception of Internet access service and "1 800," "1 888," and similar services;
- food, beverages and entertainment that are only 50% deductible under the *Taxation Act*.

### Acquisition of road vehicles weighing 3,000 kilograms or more

Interprovincial and international freight transportation carriers must pay QST when they acquire in Québec a road vehicle weighing 3,000 kilograms or more. Registrants in this case are generally entitled to an ITR.

This rule applies to all interprovincial carriers, irrespective of the number of vehicles used for road transport; it also applies to broker drivers hired by interprovincial motor carriers, irrespective of the latter's status. This rule also applies to such vehicles when they are leased by an interprovincial carrier for a period of more than 30 days.

However, under the Interprovincial Sales Tax Arrangement, interprovincial carriers must remit the taxes that are payable to the other provinces in which they provide services. These taxes are calculated on the basis of the number of kilometres travelled in each province.

Carriers may calculate and remit the taxes themselves, or pay them at the time of registration. However, if a vehicle is acquired in a province other than Québec, QST need not be paid in proportion to the number of kilometres travelled in Québec.

### **Acquisition of road vehicles weighing less than 3,000 kilograms**

The usual rules apply when a small or medium-sized business (SMB) acquires in Québec a vehicle weighing less than 3,000 kilograms: the business must pay QST, but is generally entitled to an ITR (provided it is a QST registrant).

Where a large **interprovincial** carrier acquires in Québec a vehicle weighing less than 3,000 kilograms, the carrier must pay QST, in addition to the prescribed taxes in each of the provinces it serves. These taxes are prorated according to the number of kilometres travelled in each province. However, the carrier is entitled to a rebate respecting the QST paid. The rebate is determined according to the distribution of the number of kilometres travelled. Carriers must register their vehicles with the competent authorities in the provinces that are members of the Canadian Agreement on Vehicle Registration.

Where a vehicle weighing less than 3,000 kilograms is acquired in a province other than Québec, the prescribed provincial taxes must be paid in proportion to the number of kilometres travelled in each province in which the vehicle is used. Large businesses, unlike SMBs, must themselves calculate and remit QST with respect to the kilometres travelled in Québec.

Where a road vehicle weighing less than 3,000 kilograms is acquired in Québec by a large **international** carrier, the carrier must pay QST, but is entitled to a rebate respecting the QST paid. The rebate is equal to the difference between the amount of QST actually paid and the amount of tax owing, based on the number of kilometres travelled in Québec.





## Rules for broker drivers under contract with an interprovincial carrier

A broker driver is any person that, under the terms of a written contract with a carrier, agrees to provide a vehicle and the services of a driver under the direct control of the carrier.

### Contracts with an interprovincial carrier operating more than 10 vehicles

#### QST paid when the broker driver's vehicle was purchased

If the vehicle is a class A<sup>1</sup> vehicle (as a rule, 3,000 kilograms or more), the registration office collects from the broker driver the tax with respect to all the provinces in which the broker driver operates. QST will not be collected where the broker driver provides proof that it was paid at the time of purchase. If the vehicle is a class B<sup>1</sup> or class C<sup>1</sup> vehicle (as a rule, weighing less than 3,000 kilograms), a broker driver that is considered to be a large business is responsible for calculating and remitting QST (which means that the motor carrier may not reduce the amount of QST owing by any amount the broker driver remits as tax to the other provinces).

#### QST not paid when the broker driver's vehicle was purchased

The carrier must distribute the taxes among the provinces in which the broker driver operates (with the exception of Québec, as the QST is nil in this instance).

### Tax treatment of the reimbursement of a broker driver's expenses

Where an international or interprovincial carrier acquires transportation services under a contract with a broker driver, the latter is often required to reimburse the carrier for fuel and insurance expenses. The application of the GST and the QST in such situations is explained below, along with the application of these taxes in respect of administration expenses.

#### Fuel expenses

The carrier must collect GST and QST from the broker driver on the amount of such expenses that the latter reimburses to the carrier, except in the case of fuel purchased outside Canada.<sup>2</sup>

#### Insurance expenses

As a rule, the broker driver agrees to be insured under the carrier's policy and to reimburse the carrier for the portion of the insurance premium that applies to the broker driver. The carrier must collect GST and QST with respect to the portion of the insurance costs the carrier bills to the broker driver.

#### Administration expenses

The carrier must collect GST and QST on administration expenses that the carrier bills to the broker driver.

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1. Class of vehicle defined in the Canadian Agreement on Vehicle Registration.

2. Outside Québec, for QST purposes.



## Key forms

### Registration forms

Freight carriers that are required to register for the GST and QST (or that choose to do so) must complete form LM-1-V, *Application for Registration*. Those that transport bulk fuel, or tobacco that is intended for sale but not identified in accordance with the *Tobacco Tax Act*, must also complete form LM-1.CT-V, *Permit Application*.

### GST and QST returns

Registered carriers must complete and file sales tax returns on a monthly, quarterly or annual basis, depending on their reporting period. The sales tax returns are

- the GST return (form FPZ-34-V),
- the QST return (form VDZ-471-V), and
- the GST-QST return (form FPZ-500-V).

Unregistered carriers may be required to complete the *Special-Purpose Return* (form FP-505-V).

### Fuel tax forms

#### Carriers affected by the International Fuel Tax Agreement

These carriers must complete the *Application for a Licence and Decals (IFTA)* (form CA-500-V), and file it with Revenu Québec. They must also file the *Quarterly Fuel Tax Return* (form CAZ-510-V).



## Services available on the Internet

Revenu Québec's Web site provides a wealth of information about the Québec tax system and Revenu Québec itself, and also allows you to consult the various guides, brochures, folders and forms you may need for tax purposes. We invite you to consult the Web site at [www.revenu.gouv.qc.ca](http://www.revenu.gouv.qc.ca).

You may use Clic Revenu online services to fulfil your various tax obligations more quickly and easily. You can consult your returns and statements of account and view information concerning your payments and refunds directly on screen. You can file your consumption tax returns and make payments by Internet.

## More offices to serve you better



### Gatineau

170, rue de l'Hôtel-de-Ville, 6<sup>e</sup> étage  
Gatineau (Québec) J8X 4C2  
**(819) 770-8504 or 1 800 567-4692**

### Jonquière

2154, rue Deschênes  
Jonquière (Québec) G7S 2A9  
**(418) 548-6392 or 1 800 567-4692**

### Laval

4, Place-Laval, bureau RC-150  
Laval (Québec) H7N 5Y3  
**(450) 972-3320 or 1 866 540-2500**

### Longueuil

Place-Longueuil  
825, rue Saint-Laurent Ouest  
Longueuil (Québec) J4K 5K5  
**(450) 928-8820 or 1 866 490-2500**

### Montréal

- Complexe Desjardins  
C. P. 3000, succursale Desjardins  
Montréal (Québec) H5B 1A4  
**(514) 873-2600 or 1 866 440-2500**
- Village Olympique, pyramide Est  
5199, rue Sherbrooke Est, bureau 4000  
Montréal (Québec) H1T 4C2  
**(514) 873-2610 or 1 866 460-2500**
- Les Galeries Saint-Laurent  
2215, boulevard Marcel-Laurin  
Saint-Laurent (Québec) H4R 1K4  
**(514) 873-6120 or 1 866 570-2500**

### Québec

200, rue Dorchester  
Québec (Québec) G1K 5Z1  
**(418) 659-4692 or 1 800 567-4692**

### Rimouski

212, avenue Belzile, bureau 250  
Rimouski (Québec) G5L 3C3  
**(418) 727-3702 or 1 800 567-4692**

### Rouyn-Noranda

19, rue Perreault Ouest, RC  
Rouyn-Noranda (Québec) J9X 6N5  
**(819) 764-6765 or 1 800 567-4692**

### Saint-Jean-sur-Richelieu

855, boulevard Industriel  
Saint-Jean-sur-Richelieu (Québec) J3B 7Y7  
**(450) 349-1120 or 1 866 470-2500**

### Sainte-Foy

3800, rue de Marly  
Sainte-Foy (Québec) G1X 4A5  
**(418) 659-4692 or 1 800 567-4692**

### Sept-Îles

391, avenue Brochu, bureau 1.04  
Sept-Îles (Québec) G4R 4S7  
**(418) 968-2211 or 1 800 567-4692**

### Sherbrooke

2665, rue King Ouest, 4<sup>e</sup> étage  
Sherbrooke (Québec) J1L 2H5  
**(819) 563-3776 or 1 800 567-4692**

### Sorel-Tracy

101, rue du Roi  
Sorel-Tracy (Québec) J3P 4N1  
**(450) 928-8820 or 1 866 490-2500**

### Trois-Rivières

225, rue des Forges, bureau 400  
Trois-Rivières (Québec) G9A 2G7  
**(819) 379-5392 or 1 800 567-4692**

SET-2004-08

Inquiries from outside Canada should be directed to the Sainte-Foy office.

We invite you to visit our Web site at [www.revenu.gouv.qc.ca](http://www.revenu.gouv.qc.ca).

Vous pouvez vous procurer la version française de cette publication en demandant le document *La TVQ, la TPS/TVH, la taxe sur les carburants et les transporteurs de marchandises* (IN-218).