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December 17, 2009

Administration of the Provincial Sales Tax Reformed in Ontario and British Columbia

On July 1, 2010, the Harmonized Sales Tax will be introduced in Ontario and British Columbia by combining each province's sales tax with the GST.

Category: GST and QST

October 23, 2009

Coming into force of the municipal tax for 9-1-1 service

Beginning December 1, 2009, the municipal tax for 9-1-1 service will be collected by telephone service providers in all Québec municipalities.

Category: Municipal Tax for 9-1-1 Service

October 21, 2009

Limits and rates related to the QPP for 2010

The limits and rates for the Québec Pension Plan (QPP) were changed for 2010.

Categories: Income Tax - Individuals, Income Tax - Businesses

October 12, 2009

Interest rates in effect

Interest is calculated on refunds payable by Revenu Québec and the Canada Revenue Agency (CRA).

Category: GST and QST

October 9, 2009

New publications

In recent months, Revenu Québec and the Canada Revenue Agency (CRA) has published or updated documents.

Categories: GST and QST, Publications

October 8, 2009

Rebate of the GST paid on purchases of tour packages

On April 1, 2007, the Visitor Rebate Program was cancelled, and the Foreign Convention and Tour Incentive Program (FCTIP) was implemented.

Category: GST and QST

October 7, 2009

Rebate for builder-operators and purchasers of residential care facilities

Amendments regarding residential care facilities have been enacted so that builder-operators and purchasers of such facilities who meet the requirements are now entitled to a new residential rental property rebate (NRRP rebate).

Category: GST and QST

October 5, 2009

Revenu Québec's new application for registration

Revenu Québec has reviewed and simplified its Application for Registration, making it easier to complete.

Categories: GST and QST, Income Tax - Businesses

October 2, 2009

Select a Category

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- Income Tax - Businesses
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Tax exemption for provincial departments and agencies

The Québec government, its departments, agencies and prescribed agents do not pay Québec sales tax (QST) and the goods and services tax (GST) on the taxable goods and services they purchase.

Category: GST and QST

October 1, 2009

Election that may be made by residential care facilities

New self-supply rules provided for by amendments to the Excise Tax Act and the Act respecting the Québec sales tax apply to builder-operators required to make a self-supply after February 26, 2008.

Category: GST and QST

September 30, 2009

Tax exemption for certain services provided by social workers

Certain health-related services provided by social workers are exempt from GST/HST and QST.

Category: GST and QST

September 29, 2009

Municipality status for non-profit organizations and charities under the GST system

Under the GST system, non-profit organizations and charities may be designated to be a municipality for certain municipal services they provide, but only for the activities specified in the designation.

Category: GST and QST

July 21, 2009

New tool for estimating advance payments of the tax credit for home-support services for seniors

To find out the actual amount of advance payments, you must send Revenu Québec a completed copy of form TPZ-1029.MD.7.P-V, Application for Advance Payments Based on Rent and Services Included in Rent.

Category: Income Tax - Individuals

July 20, 2009

Change to the Application for Advance Payments Based on Rent and Services Included in Rent: Tax Credit for Home-Support Services for Seniors

Category: Income Tax - Individuals

May 4, 2009

Tax credit for home-support services for seniors: Avoid interruption of your advance payments

To avoid interruption of your advance payments of the tax credit for home-support services for seniors, you must renew your application as soon as possible.

Category: Income Tax - Individuals

April 28, 2009

New online service for filing a Déclaration modificative on the enterprise registrar's website

Category: Enterprise Register

April 22, 2009

Introduction of a refundable tax credit for the acquisition or lease of a new fuel-efficient vehicle

A person who buys or leases on a long-term basis a recognized fuel-efficient vehicle may now claim a refundable tax credit.

Categories: Income Tax - Individuals, Income Tax - Businesses

April 20, 2009

Extension to the forestry and mining sectors of the refundable tax credit for training in the manufacturing sector

The refundable tax credit for training in the manufacturing sector that was introduced in 2007 has been extended to also apply to businesses in the forestry and mining sectors.

Category: Income Tax - Businesses

April 6, 2009

Improvements to refundable tax credits in the cultural sector

Under the 2009-2010 budget, improvements have been made to the refundable tax credits for the production of performances and sound recordings.

Category: Income Tax - Businesses

April 4, 2009

Incentive trips

An incentive trip that includes business meetings is usually not a convention

Category: GST and QST

April 3, 2009

Changes to the refundable tax credit for a design activity

The definition of "eligible design activity," for the purposes of the refundable tax credit for a design activity, will be changed so that it no longer refers to the industrial sector or to

the fashion sector, but rather to the design of industrially produced goods.

Category: Income Tax - Businesses

April 2, 2009

Introduction of a ten-year income tax holiday for new corporations specializing in commercialization of intellectual property

An income tax holiday has been introduced for new corporations dedicated to the commercialization of intellectual property developed in Québec universities and Québec public research centres.

Category: Income Tax - Businesses

April 1, 2009

Increase in the refundable tax credit for the QST

For the 2011 taxation year, the basic amount and the amount for a spouse will ? after the indexing factor determined for the year is applied to those amounts ? be increased by \$75.

Category: GST and QST

March 31, 2009

Major improvements to the SME Growth Stock Plan

The name "SME Growth Stock Plan" will be replaced by "stock savings plan II" (SSP II) as of March 20, 2009.

Categories: Income Tax - Individuals, Income Tax - Businesses

March 30, 2009

Recognition of the Alternative jeunesse program for purposes of the supplement to the work premium

The condition where last-resort financial assistance benefits must have been received for at least 36 of the 42 months immediately preceding the start of a period of transition to work will be changed to include financial assistance benefits received under the Solidarité jeunesse program and the Alternative jeunesse program.

Category: Income Tax - Individuals

March 27, 2009

Streamlining of the Québec education savings incentive (QESI)

The rules governing RESP beneficiaries aged 16 or 17 and the transfer of amounts of Québec education savings incentive further to the transfer of all property from one RESP to another have been streamlined.

Category: Income Tax - Individuals

March 26, 2009

Enhancement of the refundable tax credit for child-care expenses

The limit on child-care expenses paid for a child who is under seven years of age at the end of a given year will be raised from \$7,000 to \$9,000 as of the 2009 taxation year.

Category: Income Tax - Individuals

March 25, 2009

Recognition of investments made by the Fonds de solidarité FTQ in an emergency fund for the recovery of businesses and in a fund to finance sector-based venture capital funds

Investments made by the Fonds de solidarité FTQ in the emergency fund for the recovery of businesses and in the fund to finance sector-based venture capital funds will be considered eligible investments for the purposes of calculating the 60% requirement.

Category: Income Tax - Individuals

March 24, 2009

Temporary increase in the tax credit for the acquisition of shares issued by Fondation

Category: Income Tax - Individuals

March 23, 2009

Increase in the rate of the Québec sales tax (QST) as of January 1, 2011

On January 1, 2011, the Québec sales tax (QST) will be raised from 7.5% to 8.5%.

Category: GST and QST

March 20, 2009

What is a TFSA?

A tax-free savings account (TFSA) lets you earn investment income that federal and provincial governments will not tax.

Category: Income Tax - Individuals

March 19, 2009

Tax credit for home improvement and renovation

The maximum amount of the tax credit for home improvement and renovation is \$2,500.

Category: Income Tax - Individuals

March 18, 2009

Purchases of new housing and the transitional tax rebate

As a result of the GST rate reductions that came into effect on July 1, 2006, and January 1, 2008, a person that purchases a new residential complex in Québec may be entitled to a GST-QST rebate.

Category: GST and QST

March 17, 2009

Property sold to Indians

Vendors are not required to collect the GST and the QST on the sale of property to Indians, Indian bands and unincorporated band-empowered entities if the property is sold or supplied on a reserve and they are provided with the appropriate documents.

Category: GST and QST

March 16, 2009

Applications pertaining to the administration of the GST and QST

Registrants may make elections or file applications to simplify the administration of the GST and the QST, provided they meet certain conditions.

Category: GST and QST

March 13, 2009

Tax exemption: cards not recognized by Revenu Québec

Registered vendors must collect the GST and the QST, except from Indians. Registrants must remit the taxes that they should have collected from individuals falsely claiming to be exempt from taxes.

Category: GST and QST

March 12, 2009

Rebates for foreign conventions and tour packages

Certain suppliers who are GST and QST registrants may pay or credit rebates for foreign conventions to their clients. They may also pay or credit GST rebates for tour packages.

Category: GST and QST

March 11, 2009

Hunting and fishing packages

Non-resident persons who purchase a hunting or fishing package may qualify for a GST rebate, provided the package is an eligible tour package.

Category: GST and QST

March 10, 2009

CRA publications

The Canada Revenue Agency (CRA) has published or updated several documents, including one on foreign conventions and tour packages.

Category: GST and QST

March 9, 2009

Changes to the refundable tax credit for the development of e-commerce

Changes to the refundable tax credit for the development of e-business will apply to salaries incurred by a qualified corporation after March 13, 2008, but before January 1, 2016.

Category: Income Tax - Businesses

March 1, 2009

Interest rates in effect for the GST

The Canada Revenue Agency (CRA) has published its prescribed interest rates. These rates apply to amounts owed to the CRA and to amounts it owes to individuals and corporations.

Category: GST and QST

February 27, 2009

Increase in the maximum withdrawal limit under the Home Buyers' Plan

The maximum withdrawal limit under the Home Buyers' Plan (HBP) has been raised from \$20,000 to \$25,000.

Category: Income Tax - Individuals

February 17, 2009

Another vehicle added to the list of prescribed new hybrid vehicles

The list of prescribed new hybrid vehicles has been updated to include the Saturn Aura Hybrid 2009.

Category: GST and QST

February 12, 2009

Limits and rates related to the QPP for 2009

The limits and rates for the Québec Pension Plan (QPP) were changed for 2009.

Categories: Income Tax - Individuals, Income Tax - Businesses

February 11, 2009

Six new vehicles added to the list of prescribed new hybrid vehicles

Six new vehicles (including the Toyota Prius 2009) have been added to the list of prescribed new hybrid vehicles.

Category: GST and QST

February 9, 2009

Deduction limits and rates for 2009 applicable to the use of an automobile

In calculating the taxable benefits related to the use of an automobile or the automobile expenses that can be deducted for income tax purposes, you must take into account certain limits and prescribed rates. The limits and rates for 2009 are the same as those for 2008.

Categories: Income Tax - Individuals, Income Tax - Businesses