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Version visionnée sur le site Internet d'origine le 25 mars 2010.

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Tax exemption: cards not recognized by Revenu Québec



A number of individuals are falsely claiming exemptions to avoid paying the GST and the QST. In some cases, they present a card supposedly issued by Corporation Sole, Indigo Foundation of the Child, or International Humanity House.

Revenu Québec does not recognize these cards. They do not entitle individuals to exemption from the GST and the QST. Moreover, a bill-of-sale from a previous transaction showing that no tax was charged does not lend any validity to these cards. Vendors who are registered for the GST and the QST must therefore collect sales

tax on every taxable supply made to these cardholders.

The only individuals who, under certain conditions, can purchase taxable goods and services without paying the GST and the QST are Indians who present a Certificate of Indian Status card that is issued by Indian and Northern Affairs Canada. Métis individuals who present their Métis cards are not entitled to exemption from the GST and the QST.

Please note that registrant vendors who do not collect the GST and the QST from an individual falsely claiming to be exempt from the GST and the QST must still remit the tax that should have been collected.

For more information about the GST and the QST and sales to Indians, see GST/HST Technical Information Bulletin [B-039](#), *GST/HST Administrative Policy - Application of GST/HST to Indians*, and interpretation bulletin [TVQ.16-17/R2](#), *Rules Relating to Indians*.

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