

**Bibliothèque
et Archives
nationales**

Québec



Le présent fichier est une publication en ligne reçue en dépôt légal, convertie en format PDF et archivée par Bibliothèque et Archives nationales du Québec. L'information contenue dans le fichier peut donc être périmée et certains liens externes peuvent être inactifs.

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

Section du dépôt légal



CITIZENS

BUSINESSES

ONLINE SERVICES
FORMS AND PUBLICATIONS

DEPARTMENT

The MRQ The Minister Employment Information Centre Tax evasion Penalties and interest

Information Centre

Clic Revenu
Citizens Registration Access >>>

Clic Revenu
Businesses Registration Access >>>

Tax News > Archives > Tax News 2008

Print Share

News Press releases **Tax News** Resource documents Events and exhibitions FAQ

Fourth quarter

- GST and QST
- Enterprise Register
- New obligation for educational institutions

Tax News Summary

GST and QST

- [GST and QST elections](#)
- [Pesticides](#)
- [Specially designed medical and assistive devices for individuals with a disability](#)
- [CRA Publications](#)
- [Interest rates in effect for the GST](#)

Enterprise Register

- [Modifications to the blank annual return form to be filed with the enterprise registrar](#)
- [New online service for the Déclaration de renseignements au registre des entreprises](#)
- [New visual presentation of the certificate of constitution issued by the enterprise registrar](#)
- [New obligation for educational institutions](#)

The MRQ

Annual reports and action plans
Laws administered by Revenu Québec
Organization Chart
Revenu Québec Tax Documents Available Online
Role

The Minister

About the Minister
Responsibilities of the Minister
Minister's Office

Employment

A dynamic organization
An interesting career
Applying for a job at Revenu Québec

Information Centre

All news
Press releases
FAQ
Tax News
Public relations activities

Tax Evasion

Tax evasion and underground economy: consequences
General information
Voluntary disclosure
Fines for tax offences
Total taxes recovered for all tax audit activities

Penalties and interest

Application for cancellation of interest, penalties or charges
Penalties
Interest rates on refunds
Interest rates on debts



Support payments



Unclaimed property



Registraire des entreprises





CITIZENS

BUSINESSES

ONLINE SERVICES
FORMS AND PUBLICATIONS

DEPARTMENT

The MRQ The Minister Employment Information Centre Tax Evasion Penalties and Interest

Information Centre

Tax News > Archives > Tax News 2008

Print Share

News

Press Releases

Tax News

Resource Documents

Events and Exhibitions

FAQ

Fourth quarter

- GST and QST
 - **GST and QST elections**
 - Pesticides
 - Specially designed medical and assistive devices for individuals with a disability
 - CRA Publications
 - Interest rates in effect for the GST
- Enterprise Register
- New obligation for educational institutions



GST and QST elections

Registrants may make certain elections to simplify the administration of the GST and the QST. For example, a registrant may synchronize business activities and fiscal obligations by electing to change reporting periods or make certain sales taxable.

To make an election pertaining to the administration of the GST and the QST, a registrant must meet certain conditions. The registrant must also file, as applicable, a form or a written statement with Revenu Québec. As a rule, the election remains in effect until the registrant cancels it or no longer meets requirements. In certain situations, a registrant does not have to inform Revenu Québec of an election. However, a copy of the election form, duly completed, or a written statement containing prescribed information, must be kept in the registrant's books and records.



Each party to a joint election must keep a copy of the completed form or written statement with their books and records for the period during which the election is in effect and for six years after the end of the year to which an election relates. If an election is revoked, each party must keep a copy of the revocation.

The following elections are listed by type of activity.

Electons available to most registrants

- *Election or Revocation of an Election Respecting a GST/HST and QST Fiscal Year (form [FP-670-V](#))*. A registrant may elect to have the GST and QST fiscal year correspond to the calendar year, even if the registrant's taxation year does not correspond to the calendar year. An individual may elect to have the GST and QST fiscal year correspond to the income tax period. The completed form must be sent to Revenu Québec. If the fiscal year given in registering for the GST and the QST is incorrect, call Revenu Québec.
- *Election Respecting the GST/HST and QST Reporting Period (form [FP-620-V](#))*. A registrant may change the frequency at which returns must be filed. The frequency is either assigned by Revenu Québec or chosen by the registrant upon registration. The registrant must send the completed form to Revenu Québec.
- *Election Respecting the Acquisition of a Business or Part of a Business (form [FP-2044-V](#))*. The recipient and supplier of a business (or part of a business) may make a joint election not to have the GST or the QST apply to the transaction. This election may be made by two non-registrants. However, the election cannot be made if the supplier is a registrant but not the recipient. The recipient must send the completed form to Revenu Québec.
- *Election to Treat a Sale of Real Property (an Immovable) as a Taxable Sale (form [FP-2022-V](#))*. A vendor may elect to treat the sale of an immovable as a taxable sale. The vendor must send the completed form to Revenu Québec. For more information, consult the GST/HST Memoranda Series document *Commercial Real Property—Sales and Rentals (19.4.1)*.
- *Election Respecting the Quick Method of Accounting for Small Businesses (form [FP-2074-V](#))*. Small businesses may elect to use the quick method of accounting to calculate GST and QST remittances if their worldwide annual taxable sales (including sales by associated businesses) do not exceed \$200,000 (including GST) for GST purposes and \$215,000 (including GST and QST) for QST purposes. The business must send the completed form to Revenu Québec. For more information, consult the

Other recent tax-related news

- Implementation of the QESI
- The tax credit for home-support services for seniors: Changes in effect since January 2008
- New application of the tax on lodging in the tourism regions of Gaspésie and Îles-de-la-Madeleine
- New form for the tax deduction for renovations or alterations to buildings

Useful links

- New publications
- New forms
- Debts
- Refunds

Contact Us >>>

brochure *General Information Concerning the QST and the GST/HST* ([IN-203-V](#)).

- *Election or Revocation of an Election Made Jointly by a Principal and an Agent or Auctioneer* (form [FP-2506-V](#)). This election concerns an agent that makes taxable supplies (other than by auction) on behalf of a principal who must collect the GST or the QST on the supplies. The agent and the principal make a joint election to have the agent, on behalf of the principal, collect and remit the GST and the QST on the supplies. This election may also apply to a single supply. The agent and the principal must each keep a copy of the completed form with their books and records.

An auctioneer and a principal may also use this form to make a joint election to have the principal collect and report the GST and the QST on taxable supplies of prescribed property that the auctioneer makes on behalf of the principal. The auctioneer and the principal must both be GST and QST registrants. The auctioneer and the principal must each keep a copy of the completed form in their books and records.

- *Election to Have the Operator of a Joint Venture Account for GST and QST* (form [FP-621-V](#)). Joint venture participants may elect to designate an operator for filing GST and QST returns for all supplies made by the operator's business within the commercial activities of the joint venture. A copy of the form must be completed for each joint venture participant that wishes to file this election. Form [FP-621-S-V](#), *Supplement to Streamlined Election With Respect to a Joint Venture*, may be used where the election is made by more than one participant. The operator and each participant must sign the form and keep a copy in their books and records.
- *Election by an Institution to Have the Supply of Its Courses, Examinations and Certificates Deemed Taxable* (form [FP-2029-V](#)). The purpose of this election is to have the GST and the QST apply to certain educational services provided by a university, public college, vocational school, school authority, government, professional association or regulatory body. A copy of the completed form must be kept in the institution's books and records.
- *Election Respecting the Use of an Aircraft or Passenger Vehicle in Non-Commercial Activities* (form [FP-30-V](#) for the GST and form [VD-293-V](#) for the QST). Pursuant to this election, a passenger vehicle or an aircraft provided to an employee or a shareholder of the registrant is deemed to be used exclusively in non-commercial activities of the registrant. A copy of the completed forms must be kept in the registrant's books and records.
- *Election Concerning the Provision of a Residence or Lodging at a Remote Work Site* (form [GST17](#)). A registrant may elect to have the supply of a residential complex for occupation primarily by employees, contractors or sub-contractors at a remote work site not considered a supply. Consequently, the registrant does not pay self-assessed consumption taxes on the value of the complex. A copy of the completed form must be kept in the registrant's books and records for the period that the election is in effect and for six years after the end of the year to which the election pertains.
- Election concerning the calculation of patronage dividends:

The election to calculate patronage dividends as a consideration and GST/HST adjustment applies primarily to cooperatives. Patronage dividend payers may elect to not treat the dividends as a reduction to the sale price. This election overrides the general rule to apportion the patronage dividend into a separate adjustment of the consideration and the GST/HST for each member. There is no form to complete for this election.

Another election is available to the registrant who is a patronage dividend payer. The registrant may elect not to consider patronage dividends as a reduction of the consideration. Consequently, neither the registrant nor its members have to adjust their net GST and QST. There is no form to complete for this election.

- Election to adjust the net tax for the self-supply of a residential complex.

The builder of a residential complex or of an addition to a multiple-unit residential complex may elect to adjust the net tax when the amount of tax on the self-supply of the complex or addition was not indicated or reported, on or before February 26, 2008 (this means that the builder acted as if the self-supply rule did not apply). The builder must file the election for a reporting period that ends on or before February 26, 2010. This election cannot be revoked. For more information, consult the GST/HST Info Sheet entitled *Residential Care Facilities and Proposed Changes in the 2008 Budget* ([GI-045](#)).

▣ Elections available only to public service bodies

- *Application by a Public Service Body to Have Branches or Divisions Designated as Small-Supplier Divisions* (form [FP-631-V](#)). The purpose of this application is to have eligible divisions or branches of a public service body considered to be small-supplier divisions. Consequently, the division is not required to collect and remit the GST and the QST. However, it cannot claim input tax credits or input tax refunds. The public service body must send the completed form to Revenu Québec.
- *Special Quick Method of Accounting – Simplified Net Tax Calculation Method* ([FP-2287-V](#)). This form must be filed by a public service body (other than a charity that is not designated) in order to use the special quick method of accounting. A charity that is not designated files this form to elect not to use the simplified net tax calculation method. The form may also be used to revoke an election. The public service body must send the completed form to Revenu Québec.
- *Election by a Public Sector Body to Have Exempt Memberships Treated as Taxable Supplies* (form [FP-623-V](#)). A copy of the completed form must be kept with the body's books and registers.
- *Election to Tax Memberships in a Professional Organization* (form [FP-2018-V](#)). A professional organization may elect to have its otherwise tax-exempt memberships treated as taxable. A copy of the completed form must be kept with the body's books and registers.
- *Election or Revocation of the Election by a Public Service Body to Have an Exempt Supply of Real Property (an Immovable) Treated as a Taxable Supply*

(form [FP-2626-V](#)). The public service body must file a separate form for each immovable for which it wishes to make the election. The public service body must send the completed form to Revenu Québec.

■ Elections available only to corporations and financial institutions

- *Election to Deem Taxable Supplies between Closely Related Corporations to Have Been Made for Nil Consideration* (form [FP-25-V](#) for the GST) and *Election concerning Supplies Made for Nil Consideration: Election to have taxable supplies between closely related corporations deemed to have been made for nil consideration* (form [VD-336-V](#) for the QST). Two or more registrants, members of a group of closely related legal persons that make only or mostly (90% or more) taxable sales may make a joint election to have taxable sales among them considered to have been made for nil consideration. This election does not apply to, among others, sales of immovables, or purchases made for non-commercial purposes. For purposes of the QST, the election also does not apply to
 - the taxable sale, to an insurer, of property intended to replace other property that is the subject of a claim under an insurance policy, or of property or service relating to the repair of the other property;
 - the supply of property or a non-financial service to a consumer in conjunction with the sale of a financial service, so that the consumer may avoid paying the tax that would be payable if the property or service were otherwise supplied.

A copy of the completed form must be kept in the registrants' books and records.

- *Election or Notice of Revocation of the Election to Deem Supplies Made between Members of a Closely Related Group, of Which a Listed Financial Institution is a Member, to Be Supplies of Financial Services* (form [FP-27-V](#)). The member must send the completed form to Revenu Québec. For more information, consult the GST/HST Memoranda Series document *Election For Exempt Supplies* ([17.14](#)). This election does not exist for purposes of the QST.
- *Transitional Year Election or Revocation of an Election for a Qualifying Institution to Determine Input Tax Credits on Residual Inputs* (form [GST117](#)). The institution must send the completed form to Revenu Québec. For more information, consult GST/HST Technical Information Bulletin [B-098](#), *Application of Section 141.02 to Financial Institutions That Are Qualifying Institutions*.
- *Election or Revocation of an Election for a Financial Institution to use the Prescribed Percentage* (form [GST118](#)). The institution must send the completed form to Revenu Québec. For more information, consult GST/HST Technical Information Bulletin [B-099](#), *Application of Section 141.02 to Financial Institutions That Are Not Qualifying Institutions*.
- *Election Under the Special Attribution Method for Selected Listed Financial Institutions and Notice of Revocation* (form [GST497](#)). This joint election must be made by a selected listed financial institution and a closely related person other than a selected listed financial institution that have made an election under section 150. The selected listed financial institution may elect, for the purpose of calculating the institution's net HST, to use a method based on the cost of determining the value of certain supplies received by the person that is not a selected listed financial institution. This election does not exist for purposes of the QST.
- Joint election for time-limited GST/HST relief for initial transfers from a foreign bank's Canadian subsidiary to its newly established Canadian branch. To make this election, send a letter written in accordance with the information requested in the GST/HST Notice entitled *Filing an Election under Section 167.11 of the Excise Tax Act* ([NOTICE233](#)) to the address indicated in the notice. This election does not exist for purposes of the QST.
- Election made by insurers and segregated funds. An insurer and a segregated fund of the insurer that is not a selected listed financial institution may elect jointly to have the insurer remit or credit the amount of the rebate payable to the fund, for supplies of prescribed services to the fund by the insurer. To make the election, use form [FP-189-V](#), *General GST/HST Rebate Application*. This election does not exist for purposes of the QST.

You are here: [Home](#) > [Department](#) > [Information Centre](#) > [Tax News](#) > [Archives](#) > [Tax News 2008](#) > [Fourth quarter](#) > [GST and QST elections](#)

The MRQ

Annual reports and action plans
Laws administered by Revenu Québec
Organization Chart
Revenu Québec Tax Documents Available Online
Role

Tax Evasion

Tax evasion and the underground economy: consequences
Plan of action
Voluntary disclosure
Fines for tax offences
Total taxes recovered for all tax audit activities

The Minister

About the Minister
Responsibilities of the Minister
Minister's Office

Penalties and Interest

Application for cancellation of interest, penalties or charges
Penalties
Interest rates on refunds
Interest rates on debts

Employment

A dynamic organization
An interesting career
Applying for a job at Revenu Québec

Information Centre

All news
Press releases
FAQ
Tax News
Public relations activities



CITIZENS

BUSINESSES

ONLINE SERVICES
FORMS AND PUBLICATIONS

DEPARTMENT

The MRQ The Minister Employment Information Centre Tax Evasion Penalties and Interest

Information Centre

My Account Citizens Registration Access >>>

Clic Revenu Businesses Registration Access >>>

Tax News > Archives > Tax News 2008

Print Share

News Press Releases **Tax News** Resource Documents Events and Exhibitions FAQ

Fourth quarter

- GST and QST
 - GST and QST elections
 - **Pesticides**
 - Specially designed medical and assistive devices for individuals with a disability
 - CRA Publications
 - Interest rates in effect for the GST
- Enterprise Register
- New obligation for educational institutions



Pesticides

A pesticide is a product used as a means for directly or indirectly controlling, preventing, destroying, mitigating, attracting or repelling any pest. Pesticides include herbicides, insecticides, fungicides, disinfectants and rodenticides.

The supply of a pesticide is zero-rated under the GST and QST systems if the pesticide is labelled, in accordance with the *Pest Control Products Regulation*, as having a purpose that includes agricultural use and a product classification other than domestic. The term "agricultural" is not defined for purposes of the GST or the QST. However, Revenu Québec considers that agriculture includes horticulture.

Pesticides may be labelled as a multi-purpose product. The supply of a pesticide will be zero-rated provided one of the purposes is considered agricultural use.

Zero-rating a pesticide is not based on the volume purchased, its alternative uses or the actual use by the purchaser.

For more information, refer to the GST/HST Info Sheet GI-048, *Fertilizers and Pesticides*.



Other recent tax-related news

- Implementation of the QESI
- The tax credit for home-support services for seniors: Changes in effect since January 2008
- New application of the tax on lodging in the tourism regions of Gaspésie and Îles-de-la-Madeleine
- New form for the tax deduction for renovations or alterations to buildings

Useful links

- New publications
- New forms
- Debts
- Refunds

Contact Us >>>

You are here: Home > Department > Information Centre > Tax News > Archives > Tax News 2008 > Fourth quarter > Pesticides

The MRQ

Annual reports and action plans
Laws administered by Revenu Québec
Organization Chart
Revenu Québec Tax Documents
Available Online
Role

The Minister

About the Minister
Responsibilities of the Minister
Minister's Office

Employment

A dynamic organization
An interesting career
Applying for a job at Revenu Québec

Information Centre

All news
Press releases
FAQ
Tax News
Public relations activities

Tax Evasion

Tax evasion and the underground economy: consequences
Plan of action
Voluntary disclosure
Fines for tax offences
Total taxes recovered for all tax audit activities

Penalties and Interest

Application for cancellation of interest, penalties or charges
Penalties
Interest rates on refunds
Interest rates on debts



CITIZENS

BUSINESSES

ONLINE SERVICES
FORMS AND PUBLICATIONS

DEPARTMENT

The MRQ The Minister Employment Information Centre Tax Evasion Penalties and Interest

Information Centre

Tax News > Archives > Tax News 2008

My Account Citizens Registration Access >>>

Clic Revenu Businesses Registration Access >>>

Print Share

News Press Releases **Tax News** Resource Documents Events and Exhibitions FAQ

Fourth quarter

- GST and QST
 - GST and QST elections
 - Pesticides
 - **Specially designed medical and assistive devices for individuals with a disability**
 - CRA Publications
 - Interest rates in effect for the GST
- Enterprise Register
- New obligation for educational institutions



Specially designed medical and assistive devices for individuals with a disability

Under the GST and QST systems, certain medical and assistive devices are zero-rated (taxable at 0%). Devices specially designed for use by individuals with a disability have been added to the list of zero-rated devices. Such devices are zero-rated where they are supplied after February 26, 2008. Also, devices that were zero-rated before that date remain zero-rated. Zero-rated devices include, in particular,



- chairs, walkers, wheelchair lifts or similar aids to locomotion, with or without wheels, if such devices are specially designed to be operated by an individual with a disability to facilitate the individual's mobility. The motive power and wheel assemblies of such devices are also zero-rated.

Wheelchairs, wheelchair lifts, lifts designed to move individuals with disabilities up and down stairs, as well as electric mobility vehicles (such as three-wheel scooters or four-wheel scooters), may be zero-rated. In all cases, such devices must have special features, qualities and capabilities that are designed for the locomotion of an individual with a disability and that enable such an individual to operate the devices independently;

- commode chairs that are specially designed for use by an individual with a disability;
- chairs sold or leased on the written order of a doctor for use by the consumer named in the order.

Such chairs do not have to be designed as an aid to locomotion, nor do they have to be designed with a view to facilitating the independent mobility of an individual with a disability. Such chairs may include convalescent or positioning chairs specially designed for use by an individual with a disability.

Note that the supply of a general purpose chair that may be used by an individual with a disability is not zero-rated. A chair that does not have any special features, qualities or capabilities that address the particular needs of individuals with disabilities is taxable at 5% under the GST system and at 7.5% under the QST system.

Other recent tax-related news

- Implementation of the QESI
- The tax credit for home-support services for seniors: Changes in effect since January 2008
- New application of the tax on lodging in the tourism regions of Gaspésie and Îles-de-la-Madeleine
- New form for the tax deduction for renovations or alterations to buildings

Useful links

- New publications
- New forms
- Debts
- Refunds

Contact Us >>>

You are here: Home > Department > Information Centre > Tax News > Archives > Tax News 2008 > Fourth quarter > **Specially designed medical and assistive devices for individuals with a disability**

The MRQ

Annual reports and action plans
Laws administered by Revenu Québec
Organization Chart
Revenu Québec Tax Documents Available Online
Role

The Minister

About the Minister
Responsibilities of the Minister
Minister's Office

Employment

A dynamic organization
An interesting career
Applying for a job at Revenu Québec

Information Centre

All news
Press releases
FAQ
Tax News
Public relations activities

Tax Evasion

Tax evasion and the underground economy: consequences
Plan of action
Voluntary disclosure
Fines for tax offences
Total taxes recovered for all tax audit activities

Penalties and Interest

Application for cancellation of interest, penalties or charges
Penalties
Interest rates on refunds
Interest rates on debts



Support Payments




Unclaimed Property



Registraire des entreprises



[Accessibility](#) | [Privacy](#) | [Secure Email](#) | [Technical Support](#) | [Security](#)
[Québec Government Programs and Services](#) | [RSS Feeds](#) 



© Gouvernement du Québec



CITIZENS

BUSINESSES

ONLINE SERVICES
FORMS AND PUBLICATIONS

DEPARTMENT

The MRQ The Minister Employment Information Centre Tax Evasion Penalties and Interest

Information Centre

My Account
Citizens

Registration Access

Click Revenu
Businesses

Registration Access

Tax News > Archives > Tax News 2008

Print Share

News

Press Releases

Tax News

Resource Documents

Events and Exhibitions

FAQ

Fourth quarter

- GST and QST
 - GST and QST elections
 - Pesticides
 - Specially designed medical and assistive devices for individuals with a disability
 - **CRA Publications**
 - Interest rates in effect for the GST
- Enterprise Register
- New obligation for educational institutions



CRA Publications

In recent months, the Canada Revenue Agency has published or updated the following documents:

GST/HST Info Sheets

- Foreign Convention and Tour Incentive Program – Hunting and Fishing Packages ([GI-046](#))
- Taxidermy – Animal, Bird and Fish Mounts ([GI-047](#))
- Fertilizer and Pesticides (GI-048)

GST/HST Guides

- GST/HST Information for the Travel and Convention Industry ([RC4036](#))
- Guide for Canadian Small Businesses ([RC4070](#))
- GST/HST Credit (including related provincial credits and benefits): For the period from July 2008 to June 2009 ([RC4210](#))
- GST/HST Rulings – Experts in GST/HST Legislation ([RC4405](#))

GST/HST Memoranda Series

- Drop Shipments ([3.3.1](#)) (revised)

GST/HST Policy Statements

- Credit Card Expenses and the Registrant's Use of Factors for Claiming Input Tax Credits ([P-184](#)) (revised)
- The Acceptance of a Due Diligence Defence for a Penalty Imposed Under Subsection 280(1) of the *Excise Tax Act* for Failure to Remit or Pay an Amount When Required, and for a Penalty Imposed Under Section 280.1 for Failure to File a Return When Required ([P-237](#)) (revised)

Other recent tax-related news

- Implementation of the QESI
- The tax credit for home-support services for seniors: Changes in effect since January 2008
- New application of the tax on lodging in the tourism regions of Gaspésie and Îles-de-la-Madeleine
- New form for the tax deduction for renovations or alterations to buildings

Useful links

- New publications
- New forms
- Debts
- Refunds

Contact Us

You are here: Home > Department > Information Centre > Tax News > Archives > Tax News 2008 > Fourth quarter > CRA Publications

The MRQ

Annual reports and action plans
Laws administered by Revenu Québec
Organization Chart
Revenu Québec Tax Documents
Available Online
Role

The Minister

About the Minister
Responsibilities of the Minister
Minister's Office

Employment

A dynamic organization
An interesting career
Applying for a job at Revenu Québec

Information Centre

All news
Press releases
FAQ
Tax News
Public relations activities

Tax Evasion

Tax evasion and the

Penalties and Interest

Application for cancellation of

underground economy:
consequences
Plan of action
Voluntary disclosure
Fines for tax offences
Total taxes recovered for all tax
audit activities

interest, penalties or charges
Penalties
Interest rates on refunds
Interest rates on debts



Support Payments





Unclaimed Property



Registraire des entreprises



[Accessibility](#) | [Privacy](#) | [Secure Email](#) | [Technical Support](#) | [Security](#)
[Québec Government Programs and Services](#) | [RSS Feeds](#) 

Québec 

© Gouvernement du Québec



CITIZENS

BUSINESSES

ONLINE SERVICES
FORMS AND PUBLICATIONS

DEPARTMENT

The MRQ The Minister Employment Information Centre Tax Evasion Penalties and Interest

Information Centre

My Account Citizens Registration Access >>>

Clic Revenu Businesses Registration Access >>>

Tax News > Archives > Tax News 2008

Print Share

News Press Releases **Tax News** Resource Documents Events and Exhibitions FAQ

Fourth quarter

- GST and QST
 - GST and QST elections
 - Pesticides
 - Specially designed medical and assistive devices for individuals with a disability
 - CRA Publications
 - **Interest rates in effect for the GST**
- Enterprise Register
- New obligation for educational institutions



Interest rates in effect for the GST

Prescribed interest rates are adjusted quarterly based on market trends. Penalties and interest related to the GST are calculated daily.

The prescribed annualized interest rates and the penalty rate for the quarterly periods from January 1 to December 31, 2008, are listed below.

Period	Annualized interest rate (%)
January 1 to March 31, 2008	8
April 1 to June 30, 2008	8
July 1 to September 30, 2008	7
October 1 to December 31, 2008	7

Penalty rate

The penalty is equal to:

- a) 1% of the amount overdue on the return, plus
- b) one-quarter of the amount calculated above, multiplied by the number of complete months the return was overdue, to a maximum of 12 months.

Other recent tax-related news

- Implementation of the QESI
- The tax credit for home-support services for seniors: Changes in effect since January 2008
- New application of the tax on lodging in the tourism regions of Gaspésie and Îles-de-la-Madeleine
- New form for the tax deduction for renovations or alterations to buildings

Useful links

- New publications
- New forms
- Debts
- Refunds

Contact Us >>>

You are here: Home > Department > Information Centre > Tax News > Archives > Tax News 2008 > Fourth quarter > Interest rates in effect for the GST

The MRQ

Annual reports and action plans
Laws administered by Revenu Québec
Organization Chart
Revenu Québec Tax Documents
Available Online
Role

The Minister

About the Minister
Responsibilities of the Minister
Minister's Office

Employment

A dynamic organization
An interesting career
Applying for a job at Revenu Québec

Information Centre

All news
Press releases
FAQ
Tax News
Public relations activities

Tax Evasion

Tax evasion and the underground economy: consequences
Plan of action
Voluntary disclosure
Fines for tax offences
Total taxes recovered for all tax audit activities

Penalties and Interest

Application for cancellation of interest, penalties or charges
Penalties
Interest rates on refunds
Interest rates on debts



CITIZENS

BUSINESSES

ONLINE SERVICES
FORMS AND PUBLICATIONS

DEPARTMENT

The MRQ The Minister Employment Information Centre Tax Evasion Penalties and Interest

Information Centre

My Account Citizens Registration Access >>>

Clic Revenu Businesses Registration Access >>>

Tax News > Archives > Tax News 2008

Print Share

News Press Releases **Tax News** Resource Documents Events and Exhibitions FAQ

Fourth quarter

- GST and QST
- Enterprise Register
 - **Modifications to the blank annual return form to be filed with the enterprise registrar**
 - New online service for the Déclaration de renseignements au registre des entreprises
 - New visual presentation of the certificate of constitution issued by the enterprise registrar
- New obligation for educational institutions



Modifications to the blank annual return form to be filed with the enterprise registrar

In the coming weeks, the enterprise registrar will modify the blank annual return form to facilitate its processing and reduce the risk of errors and processing time.

In the modified form, businesses will first have to provide information for the year before the year covered by the annual update. Changes, if any, must then be indicated in the appropriate sections.

A blank form should be used only when it is not possible to use a preprinted annual return or file the return online (the service will be online in January 2009 on the enterprise registrar's website).

Blank forms will be available at the two [offices](#) of Services Québec (Québec and Montréal) that provide enterprise register services.

Other recent tax-related news

- Implementation of the QESI
- The tax credit for home-support services for seniors: Changes in effect since January 2008
- New application of the tax on lodging in the tourism regions of Gaspésie and Îles-de-la-Madeleine
- New form for the tax deduction for renovations or alterations to buildings

Useful links

- New publications
- New forms
- Debts
- Refunds

Contact Us >>>

You are here: Home > Department > Information Centre > Tax News > Archives > Tax News 2008 > Fourth quarter > **Modifications to the blank annual return form to be filed with the enterprise registrar**

The MRQ

Annual reports and action plans
Laws administered by Revenu Québec
Organization Chart
Revenu Québec Tax Documents Available Online
Role

The Minister

About the Minister
Responsibilities of the Minister
Minister's Office

Employment

A dynamic organization
An interesting career
Applying for a job at Revenu Québec

Information Centre

All news
Press releases
FAQ
Tax News
Public relations activities

Tax Evasion

Tax evasion and the underground economy: consequences
Plan of action
Voluntary disclosure
Fines for tax offences
Total taxes recovered for all tax audit activities

Penalties and Interest

Application for cancellation of interest, penalties or charges
Penalties
Interest rates on refunds
Interest rates on debts



CITIZENS

BUSINESSES

ONLINE SERVICES
FORMS AND PUBLICATIONS

DEPARTMENT

The MRQ The Minister Employment Information Centre Tax Evasion Penalties and Interest

Information Centre

Tax News > Archives > Tax News 2008

My Account Citizens Registration Access >>>

Clic Revenu Businesses Registration Access >>>

Print Share

News Press Releases **Tax News** Resource Documents Events and Exhibitions FAQ

Fourth quarter

- GST and QST
- Enterprise Register
 - Modifications to the blank annual return form to be filed with the enterprise registrar
 - **New online service for the Déclaration de renseignements au registre des entreprises**
 - New visual presentation of the certificate of constitution issued by the enterprise registrar
- New obligation for educational institutions



New online service for the Déclaration de renseignements au registre des entreprises

A new online service for the *Déclaration de renseignements au registre des entreprises* (information return) will be available as of January 2009 on the enterprise registrar's website at www.registreentreprises.gouv.qc.ca. The service will allow businesses to consult their information statements and file their annual information returns online.

In light of this new service, changes will be made to the personal income tax return and the corporation income tax return. These returns may only be used to file an information return where everything contained in the information statement is accurate. In this case, simply check the appropriate box on either income tax return.

Before filing an information return for a given year, make sure that no other information return has been filed with the registrar for the year concerned. If an information return is being processed or has been submitted, it will appear on the information statement; either under "Documents en attente de traitement" or under "Documents microfilmés".

In this case, the boxes on line 436 of the personal income tax return and on line 39 of the corporation income tax return must be left blank to avoid submitting another information return. If no other information return has been submitted, no such return is being processed, and the information contained in the register is accurate, "Yes" may be checked on line 436 of the personal return and on line 39 of the corporation return.

The online service may be used to update information. Any information that does not reflect a business' current situation must be updated. The service may be accessed using the business's Québec enterprise number (NEQ) and the access code found in the letter included with the information statement mailed to the business.

An information return for a previous year may still be filed using Schedule O of the personal return from the year concerned and form LE-630 that accompanies the corporation return from the year concerned. Note that the reference number shown on the information statement is no longer required.

Unique access code

Businesses who act as intermediaries with the enterprise registrar may obtain a unique access code to access the online service without using the access code sent to the client. To obtain such a code, a written request must be sent to the following address:

Direction du registre des entreprises
Revenu Québec
C. P. 25300
Québec (Québec) G1A 0A4

Annual registration fee

For registrants eligible to file the declaration (information return) and the income tax return together, the fee must be paid to Revenu Québec when filing the income tax return. Interest will be charged if the fee is not paid within two months following the end-date of a registrant's fiscal period. Individuals in business are required to pay the fee no later than April 30 of each year.

For registrants not eligible to file the two documents together, the fee is payable to the enterprise registrar on or before the filing deadline for the Annual Declaration.

Other recent tax-related news

- Implementation of the QESI
- The tax credit for home-support services for seniors: Changes in effect since January 2008
- New application of the tax on lodging in the tourism regions of Gaspésie and Îles-de-la-Madeleine
- New form for the tax deduction for renovations or alterations to buildings

Useful links

- New publications
- New forms
- Debts
- Refunds

Contact Us >>>

Updating the register

If the recipient of the *État de renseignements – Registre des entreprises* (information statement) and the letter that contains the access code is not the person responsible for updating the register, he or she must provide these documents to the appropriate person. In this case, the boxes on line 436 of the personal return and on line 39 of the corporation return must be left blank.

You are here: [Home](#) > [Department](#) > [Information Centre](#) > [Tax News](#) > [Archives](#) > [Tax News 2008](#) > [Fourth quarter](#) > [New online service for the Déclaration de renseignements au registre des entreprises](#)

The MRQ

- Annual reports and action plans
- Laws administered by Revenu Québec
- Organization Chart
- Revenu Québec Tax Documents Available Online
- Role

The Minister

- About the Minister
- Responsibilities of the Minister
- Minister's Office

Employment

- A dynamic organization
- An interesting career
- Applying for a job at Revenu Québec

Information Centre

- All news
- Press releases
- FAQ
- Tax News
- Public relations activities

Tax Evasion

- Tax evasion and the underground economy: consequences
- Plan of action
- Voluntary disclosure
- Fines for tax offences
- Total taxes recovered for all tax audit activities

Penalties and Interest

- Application for cancellation of interest, penalties or charges
- Penalties
- Interest rates on refunds
- Interest rates on debts



[Support Payments](#)



[Unclaimed Property](#)



[Registraire des entreprises](#)



[Accessibility](#) | [Privacy](#) | [Secure Email](#) | [Technical Support](#) | [Security](#)
[Québec Government Programs and Services](#) | [RSS Feeds](#)

Québec

© Gouvernement du Québec



CITIZENS

BUSINESSES

ONLINE SERVICES
FORMS AND PUBLICATIONS

DEPARTMENT

The MRQ The Minister Employment Information Centre Tax Evasion Penalties and Interest

Information Centre

My Account Citizens Registration Access >>>

Clic Revenu Businesses Registration Access >>>

Tax News > Archives > Tax News 2008

Print Share

News Press Releases **Tax News** Resource Documents Events and Exhibitions FAQ

Fourth quarter

- GST and QST
- Enterprise Register
 - Modifications to the blank annual return form to be filed with the enterprise registrar
 - New online service for the Déclaration de renseignements au registre des entreprises
 - **New visual presentation of the certificate of constitution issued by the enterprise registrar**
- New obligation for educational institutions



New visual presentation of the certificate of constitution issued by the enterprise registrar

Over the coming months, the Direction du registre des entreprises at Revenu Québec will gradually change the visual presentation of the certificate of constitution. The shading, for instance, will be removed. For a certain time, some certificates will be issued with the new features and others with the old features.

The changes will not affect the legal value of the certificate of constitution.

Note that you can check the constitution of a legal person at any time using the [Search for an enterprise](#) service on the enterprise registrar's website.



Other recent tax-related news

- Implementation of the QESI
- The tax credit for home-support services for seniors: Changes in effect since January 2008
- New application of the tax on lodging in the tourism regions of Gaspésie and Îles-de-la-Madeleine
- New form for the tax deduction for renovations or alterations to buildings

Useful links

- New publications
- New forms
- Debts
- Refunds

Contact Us >>>

You are here: Home > Department > Information Centre > Tax News > Archives > Tax News 2008 > Fourth quarter > New visual presentation of the certificate of constitution issued by the enterprise registrar

The MRQ

Annual reports and action plans
Laws administered by Revenu Québec
Organization Chart
Revenu Québec Tax Documents Available Online
Role

The Minister

About the Minister
Responsibilities of the Minister
Minister's Office

Employment

A dynamic organization
An interesting career
Applying for a job at Revenu Québec

Information Centre

All news
Press releases
FAQ
Tax News
Public relations activities

Tax Evasion

Tax evasion and the underground economy: consequences
Plan of action
Voluntary disclosure
Fines for tax offences
Total taxes recovered for all tax audit activities

Penalties and Interest

Application for cancellation of interest, penalties or charges
Penalties
Interest rates on refunds
Interest rates on debts



CITIZENS

BUSINESSES

ONLINE SERVICES
FORMS AND PUBLICATIONS

DEPARTMENT

The MRQ The Minister Employment Information Centre Tax Evasion Penalties and Interest

Information Centre

Tax News > Archives > Tax News 2008

Print Share

News Press Releases **Tax News** Resource Documents Events and Exhibitions FAQ

Fourth quarter

- GST and QST
- Enterprise Register
- New obligation for educational institutions**



New obligation for educational institutions

Under a measure that came into effect in January 2008, designated educational institutions in Québec must file an RL-8 slip (form [RL-8](#)) for every student who is enrolled full-time in a recognized educational program and who has completed at least one term begun during the year. The institution must also submit the information to Revenu Québec using the RL-8 Summary (form [RL-8-S-V](#)). The RL-8 slips and summary must be filed no later than the last day of February of the year following the year covered by the slips. For example, for 2008, the RL slips and summary must be filed no later than February 28, 2009.

A designated educational institution is an institution designated by the Ministère de l'Éducation, du Loisir et du Sport for the application of the loans and bursaries program for full-time studies in vocational training at the secondary level and for full-time studies at the postsecondary level.

A student enrolled full-time is a student who is a regular participant in a comprehensive educational program and who is enrolled for at least 60% of the normal number of courses required for the term in that program.

A recognized educational program is a program under which a student devotes at least nine hours per week to attending classes or completing assignments in the course of the program. If the student has a major functional deficiency within the meaning of the *Regulation respecting financial assistance for education expenses*, a recognized educational program is one under which the student receives at least twenty hours of instruction per month.

Educational institutions may submit the RL-8 slips to their students by mail or online, or they may hand the RL-8 slips to the students in person.



Other recent tax-related news

- Implementation of the QESI
- The tax credit for home-support services for seniors: Changes in effect since January 2008
- New application of the tax on lodging in the tourism regions of Gaspésie and Îles-de-la-Madeleine
- New form for the tax deduction for renovations or alterations to buildings

Useful links

- New publications
- New forms
- Debts
- Refunds

Contact Us

You are here: Home > Department > Information Centre > Tax News > Archives > Tax News 2008 > Fourth quarter > **New obligation for educational institutions**

The MRQ

Annual reports and action plans
Laws administered by Revenu Québec
Organization Chart
Revenu Québec Tax Documents
Available Online
Role

The Minister

About the Minister
Responsibilities of the Minister
Minister's Office

Employment

A dynamic organization
An interesting career
Applying for a job at Revenu Québec

Information Centre

All news
Press releases
FAQ
Tax News
Public relations activities

Tax Evasion

Tax evasion and the underground economy: consequences
Plan of action
Voluntary disclosure
Fines for tax offences

Penalties and Interest

Application for cancellation of interest, penalties or charges
Penalties
Interest rates on refunds
Interest rates on debts

Total taxes recovered for all tax
audit activities



Support Payments



Unclaimed Property



Registraire des entreprises



[Accessibility](#) | [Privacy](#) | [Secure Email](#) | [Technical Support](#) | [Security](#)

[Québec Government Programs and Services](#) | [RSS Feeds](#) 

Québec 

© Gouvernement du Québec