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Acquisition of a vehicle by a registrant that does not hold a dealer's licence

The sale of a motor vehicle to a registrant that acquires it for the sole purpose of reselling it or leasing it on a long-term basis constitutes a zero-rated supply, even if the registrant does not hold a dealer's licence issued by the Société de l'assurance automobile du Québec (SAAQ). This is the case, for instance, of a mechanic who occasionally acquires a motor vehicle with the intention of reselling it.

Before registering the vehicle with the SAAQ, the registrant must obtain from Revenu Québec form VDE-23-V, *Certificate respecting the Non-Payment or Collection of the Québec Sales Tax (QST) on the Supply of a Road Vehicle*.

A registrant who fails to present this certificate when registering a vehicle will be required to pay the QST and cannot claim a refund from the SAAQ or Revenu Québec.

Such a registrant must therefore obtain form VDE-23-V for each motor vehicle acquired for the purpose of resale so as to avoid paying QST on the supply of the vehicle.



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Effective date of registration for the GST and QST

A person making a taxable supply in Canada or Québec in the course of a commercial activity must register for the GST and QST, except where: the person is a small supplier; the only commercial activity of the person is the making of supplies of real property (immovables) by way of sale otherwise than in the course of a business; or the person is a non-resident person who does not carry on any business in Canada or Québec.



Mandatory registration

A person's effective date of registration for the GST and QST depends on the date the person's total taxable supplies exceeds the small supplier threshold amount (\$30,000), or the public service body threshold amount (\$50,000). A charity or a public institution is considered a small supplier if its gross revenue is \$250,000 or less.

If a person's total supplies exceeds the small supplier threshold amount in a calendar quarter, the person is considered a registrant and must collect GST and QST on the supply that caused the total supplies to exceed the threshold amount. The effective date of registration is the day the person made the supply that caused the total supplies to exceed the threshold amount. The person must apply for QST registration before that date, and has 29 days from that date to apply for GST registration.

However, if the person does not exceed the threshold amount in a single calendar quarter, but exceeds the threshold amount over the four preceding calendar quarters, the person ceases to be a small supplier on the first day of the second month following the four-quarter period. In this case, the effective date of registration is the day the first taxable supply is made after the person ceases to be a small supplier. The person must apply for QST registration before that date, and has 29 days from that date to apply for GST registration.

Taxi businesses and non-resident persons making taxable supplies of admissions to places of amusement, seminars, activities or events are required to be registered regardless of whether they are considered small suppliers. Moreover, persons engaged in the retail sale of tobacco, fuel, new tires or road vehicles and persons engaged in the sale of alcoholic beverages must register for the QST regardless of whether they are considered small suppliers.

Voluntary registration

Small suppliers engaged in a commercial activity in Québec (other than the above-mentioned persons) may **choose** to register for the GST and QST voluntarily. Small suppliers that register voluntarily must collect and remit GST and QST on their taxable supplies of goods and services. They may subsequently claim input tax credits (ITCs) and input tax refunds (ITRs) for the GST and QST paid or payable on purchases related to these supplies. As a rule, small suppliers who choose not to register will not collect GST and QST on their supplies. However, they must collect GST on taxable sales of real property and certain sales of capital property made by a municipality or designated municipality, and they must collect QST on the supply of a road vehicle that must be registered under the *Highway Safety Code* following an application by the recipient of the vehicle. Moreover, small suppliers that are not registrants are not entitled to claim ITCs or ITRs for the GST or QST paid on purchases.

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In general, the effective date of registration for a voluntary registrant is the date the application is received at Revenu Québec. However, where a person has collected GST and QST on a supply prior to the date the application for registration is received, the effective date of registration is the date the person started collecting GST and QST.

Voluntary registration retroactive to a date more than 30 days prior to application

Where an applicant for voluntary registration applies to be registered retroactively to a date more than 30 days prior to application, documentation must be presented to support the date requested. The person must provide evidence that GST and QST had been collected on a regular and consistent basis as of the date requested. Copies of the sales journal or the earliest three to five invoices are generally sufficient for this purpose.

If the request for retroactive registration is accepted, the person must remit the GST and QST to Revenu Québec. If the request is denied, all GST and QST collected must be either returned to the customers and a credit note issued, or remitted to Revenu Québec. In this case, the GST and QST would have been collected in error and the person is not eligible to claim ITCs or ITRs, even if the person remitted the GST and QST rather than returning the amounts to the customers.

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Information and documents required to support ITC and ITR claims

GST/HST and QST registrants must hold the information and supporting documents required to claim input tax credits (ITCs) and input tax refunds (ITRs). In addition, they must ensure that their claims only include tax charged by suppliers who are also registrants.

The Canada Revenue Agency has developed a [GST/HST Registry](#), which lets users validate the GST/HST registration number of a business. You may use the registry to confirm that the business you are dealing with is a registrant. To do so, enter the exact business name, GST/HST number and date of the transaction in question.

Registrants may confirm the [QST Registration Number](#) of a business through Revenu Québec's website.

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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 rates for the quarterly periods from April 1, 2007, to March 31, 2008, are listed below.

Period	Annualized interest rate (%)
April 1 to June 30, 2007	9
July 1 to September 30, 2007	9
October 1 to December 31, 2007	9
January 1 to March 31, 2008	8

Penalty rate

The penalty is equal to:

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

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Reminder concerning a refund or rebate withheld to automatically compensate a debt

Since April 1, 2007, the refund or rebate to which you are entitled after filing a GST return or rebate application might be withheld. **You will receive the refund or rebate only if you have filed all returns for all applicable business program accounts** required under the *Excise Tax Act*, the *Income Tax Act*, the *Excise Act, 2001*, and the *Air Travellers Security Charge Act*. **Furthermore, any refund or rebate owing to a person may be offset against a debt the person owes under any of these acts.**

For more information on standardized accounting provisions, consult the publication entitled *Harmonizing the Administrative Provisions Respecting Standardized Accounting (GI-024)*.

Similar rules apply under the QST system. Consequently, **a QST refund or rebate may be withheld if you have not filed all returns and summaries** required under tax legislation, in particular, the *Act respecting the Ministère du Revenu*, the *Act respecting property tax refund*, the *Taxation Act* and the *Act respecting the Québec sales tax*, or a regulation adopted under such an act. **Any refund or rebate owing to a person under tax legislation may also be offset against a debt** the person owes under any of these acts.

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Time limit for refunding or adjusting QST and GST/HST collected

If a supplier has collected an excess amount of QST or GST/HST from the recipient of a supply ("the customer"), the supplier may refund, credit or adjust the excess amount collected. The time limit for doing so is two years after the day the amount was collected.

Where a supplier provides a refund, credit or adjustment of tax, it must be provided as a credit note issued to the customer within a reasonable time. Or, the customer may issue a debit note to the supplier for the amount.

A supplier who is a GST and QST registrant may deduct the amount of tax refunded or adjusted in the calculation of net tax, if the supplier previously included the amount in the calculation of net tax.

Similarly, a customer who is a registrant must add the amount of tax refunded, credited or adjusted in the calculation of net tax for the reporting period in which the customer issues the debit note to the supplier or receives the credit note from the supplier, if the amount was included in the calculation of an input tax refund (ITR) or an input tax credit (ITC) claimed by the customer in a return filed for the customer's reporting period or a preceding reporting period. If the customer previously received a rebate of an amount refunded, credited or adjusted, the customer must pay this amount back to Revenu Québec.

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CRA Publications

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

GST/HST Technical Information Bulletins

- Application of the GST/HST to Cemetery Products and Services ([B-093](#))
- GST/HST Rate Reduction and Real Property ([B-096](#))
- Determining Whether a Financial Institution is a Qualifying Institution for Purposes of Section 141.02 ([B-097](#))
- Application of Section 141.02 to Financial Institutions That Are Qualifying Institutions ([B-098](#))
- Application of Section 141.02 to Financial Institutions That Are Not Qualifying Institutions ([B-099](#))
- Standardized Accounting ([B-100](#))

GST/HST Info Sheets

- GST/HST Rate Reduction and Purchasers of New Housing ([GI-015](#))
- Visitor Rebate Program - Non-Residents Purchasing Accommodation: When is the Rebate Still Available? ([GI-026](#))
- Foreign Convention and Tour Incentive Program - Sponsors of Domestic Conventions: Application of the GST/HST to Admissions Sold to Non-Residents ([GI-027](#))
- Foreign Convention and Tour Incentive Program - Non-Resident Exhibitors: Application of GST/HST to Purchases and Rebate for Purchases ([GI-028](#))
- Foreign Convention and Tour Incentive Program - Sponsors of Foreign Conventions: What Is a Foreign Convention and Rebate for Purchases ([GI-029](#))
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- Foreign Convention and Tour Incentive Program - Registrant Organizers and Convention Facility Operators: Paying and Crediting the Rebate Amount for Foreign Conventions ([GI-031](#))
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- The 2008 GST/HST Rate Reduction and Streamlined Methods of Accounting for Small Businesses ([GI-041](#))
- Applying the 2008 GST/HST Rate Reduction to Price Adjustments, Adjustments for GST/HST Overcharged, and Returned Goods ([GI-042](#))

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- The 2008 GST/HST Rate Reduction and Purchases of New Housing ([GI-043](#))

■ GST/HST Memoranda Series

- Stated Price Net of Rebate - GST at 5% ([19.3.1.2](#))
- New Housing Rebates and HST at 13% ([19.3.8.1](#))

■ GST/HST Notices

- Questions and Answers on the Cancellation of the Visitor Rebate Program and the Implementation of the New Foreign Convention and Tour Incentive Program ([Notice 221](#))
- Implementation of the Kwanlin Dun First Nations Goods and Services Tax (FNGST) ([Notice 222](#))
- Implementation of the Nunatsiavut First Nations Goods and Services Tax (FNGST) ([Notice 223](#))
- Draft Policy Statement: The GST/HST Real Property Implications of Constructing, or Purchasing, and Operating a Residential Care Facility ([Notice 224](#))
- Draft Revised GST/HST Memorandum 3.3.1, Drop Shipments ([Notice 225](#))
- GST/HST Rate Reduction in 2008 ([Notice 226](#))
- The Order Amending the Labrador Innu Settlements Remission Order, 2003 Comes into Force ([Notice 227](#))
- Notice of Change - GST/HST Memoranda 4.4, Agriculture and Fishing ([Notice 228](#))
- Implementation of the Carcross/Tagish First Nations Goods and Services Tax ([Notice 229](#))
- First Nations Goods and Services Tax (FNGST) imposed by Shuswap, Akisqnuq, Lower Kootenay, St. Mary's and Tobacco Plains First Nations ([Notice 230](#))
- GST/HST Technical Information Bulletin B-100, Standardized Accounting ([Notice 231](#))

■ GST/HST Policy Statements

- Application of Penalties and Interest when a Return and/or Rebate Application, and/or Another Return, is Received after the Due Date ([P-194R2](#))
- Whether Administrative Overhead Costs Fall Under Subsection 186(1) of the *Excise Tax Act* ([P-196](#))
- Tax Status of Damage Payments, Whether or not Within Section 182 of the *Excise Tax Act* ([P-218](#))

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New tax measure for educational institutions

For the 2008 taxation year, post-secondary institutions will be required to transmit to Revenu Québec (preferably electronically) a copy of the RL-8 slips issued to their full-time students.



The measure will allow Revenu Québec to obtain accurate and reliable information, and citizens to take advantage of the tax benefits to which they are entitled.

For further information, consult the [Partner relations](#) section of our website.

Other recent tax-related news

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Relief relating to the payment of instalments by manufacturing corporations

To improve the cash position of manufacturing corporations, relief is being granted with respect to the payment of instalments by such corporations for the months of January to December 2008.

The instalments may be paid at the same time as the payment of the balance of income tax and tax on capital, that is, no later than two months after the end of the taxation year to which such instalments relate.

For manufacturing corporations to benefit from this relief for the 2008 calendar year, their paid-up capital, calculated on a consolidated basis, must not exceed \$75 million. Note that the limit does not apply to manufacturing corporations in the forest industry.

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