



Ministère du Revenu du Québec

[Home](#)  
[Individuals](#)  
[Self-employed person](#)  
[Businesses](#)  
[Electronic services](#)  
[Forms and publications](#)  
[Enlarge text](#)

[Reduce text](#)

[Printable version](#)

[Send to someone](#)



[Home](#) > [MRQ news](#) > [Tax News](#) > [Tax News 2005](#) > [First quarter 2005](#) > [To print the entire bulletin](#)

[Search](#)

[Advanced search](#)

# Tax News

First quarter 2005

## The Québec enterprise number is the key!

The Québec enterprise number (NEQ) is the number assigned to businesses that register with the [Registraire des entreprises](#).

Did you know that you can use this number to identify your business in your dealings with Revenu Québec?

When you contact us, you can use your NEQ to obtain services with respect to:

- source deductions
- the QST
- the International Fuel Tax Agreement (IFTA)
- the specific tax on alcoholic beverages
- the specific tax on lodging
- the tax on insurance premiums
- the duties on new tires
- fuel tax
- corporation income tax
- support payments (for employers who are required to withhold support payments from the remuneration they pay to some of their employees)



If you don't yet have a NEQ, contact the [Registraire des entreprises](#).

## GST rebate for health-care services

On February 23, 2005, the federal Minister of Finance announced that, subject to parliamentary approval, certain charities, public institutions and qualifying non-profit organizations will be eligible for a 83% rebate of the GST paid in respect of expenses incurred in providing certain health-care services. The 83% rebate will apply to tax that becomes payable on goods and services acquired on or after January 1, 2005.

### Claiming the additional rebate amount

Registrant and non-registrant public service bodies must continue to file their rebate applications (form FPZ-66-V) and tax returns (form FPZ-500.AR-V or FPZ-34-V), as applicable, in the usual way and at the usual times in order to obtain their GST rebate at the current rate of 50%.

Until the proposed legislation comes into force, public service bodies may choose to claim the additional rebate amount of 33% (83% - 50%) by filing another rebate application with Revenu Québec, as follows:

- Complete a separate rebate application for each period.
- Use a **photocopy** of your blank *GST/HST Rebate Application for Public Service Bodies* (form FPZ-66-V) or use form **FP-66-V**.
- At the top of the form, write "**Additional Rebate Amount.**"
- Replace the rebate factor on line 304 by 0.33.
- Claim the additional rebate amount in column A (Canada) of line 304. **No other amounts can be claimed on this "additional rebate amount" form.** If you are a registrant, this amount must not be included in box 111 of your return.
- Mail this additional application to Revenu Québec, together with your regular application, at the address indicated on the form.



Once the proposed legislation has come into force, we will pay you the additional rebate amounts with applicable credit interest, calculated as of the 21st day following the date on which we receive your application claiming the additional rebate amount.

For further information, contact the **Revenu Québec** office in your area.

## Property imported into Canada or brought into Québec

### Corporeal movable property

Corporeal movable property ("tangible personal property" for GST purposes) imported into Canada is subject to GST, and such property brought into Québec is generally subject to GST and QST. Zero-rated property is excepted, as are items designated as non-taxable importations (GST system) or as non-taxable property brought into Québec (QST system).

GST is collected on taxable goods (excluding zero-rated goods) imported into Canada, when the goods go through customs. The amount of GST is calculated on the value of the goods including the excise tax and customs duties. The importer is responsible for paying the GST on imported goods. If you are a GST registrant, you may claim an ITC respecting the GST paid on goods imported in the course of your commercial activities.

QST is collected on taxable property (excluding zero-rated property) that is brought into Québec from outside Canada and is intended for consumers. In the case of property brought into Québec from another place in Canada, the person that brings the property into Québec must remit the corresponding QST to Revenu Québec immediately after the property arrives in Québec, unless the person is a registrant and the property is for consumption or use exclusively (90% or more) in the person's commercial activities. In other words, the person is not required to pay QST on property brought into Québec in respect of which an ITR could have been claimed had the person paid the tax.

### Services and incorporeal movable property

Generally, you are not required to pay GST on services or incorporeal movable property ("intangible personal property" for GST purposes) supplied outside Canada, provided all the following conditions are met:

- You purchase the services or property from a non-resident.
- The non-resident is not required to register for the GST and does not operate a business in Canada.
- You acquire the services or property for use exclusively (90% or more) in your commercial activities.

The same rule applies under the QST system in respect of services and incorporeal movable property supplied outside Québec.

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



## Certificates to be provided by incorporated band-empowered entities

Incorporated entities that are band-empowered, that is, owned or controlled by an Indian band, may be exempted from paying the GST/HST and the QST on their purchases of property or services under the following conditions:

- The property is acquired on a reserve or is delivered to the reserve by the vendor or the vendor's agent.
- The property is acquired for band management activities.
- As a rule, the service is acquired on or off reserve for band management activities or for an immovable ("real property" for GST purposes) on a reserve.
- A certificate attesting to these facts is provided to the vendor, who is required to keep it.

Below is an example of acceptable certification:

This is to certify that the property or service being acquired by [insert name of band-empowered entity] is for band management activities or for immovables on reserve. This supply will not be subject to the goods and services tax/ harmonized sales tax (GST/HST) or to the Québec sales tax (QST).

Although vendors can generally rely on a certificate provided by a customer, they must ensure that it is reasonable given the situation. For example, if there is clear evidence that an incorporated band-empowered entity is involved in a commercial activity to the extent that it should be registered for the GST/HST and the QST, the vendor must collect the taxes on the supply. Similarly, if there are indications that the property is destined for resale, the vendor should collect the taxes on the supply.

Incorporated entities that are not band-empowered must follow the normal GST/HST and QST rules when acquiring property and services.

For further information on the application of the GST/HST to Indians, refer to Technical Information Bulletin [B-039R](#), *GST Administrative Policy Application of GST to Indians*.

- This article was drawn from [GST/HST News](#), published by the Canada Revenue Agency (CRA).



## Remittance schedules now online

Last November, Revenu Québec stopped mailing the forms listed below to some taxpayers. Consequently, businesses and employers that submit their source deductions and employer contributions returns and consumption tax returns electronically or through their financial institution no longer receive the following by mail:

- *Remittance of Source Deductions and Employer Contributions* (TPZ-1015.R.14-V)
- *GST/HST-QST Return* (FPZ-500-V)
- *Return Respecting the Tax on Insurance Premiums* (VDZ-527-V)
- *Return Respecting the Specific Tax on Lodging* (VDZ-541.26-V)
- *Return Respecting the Specific Duty on New Tires* (VDZ-541.49-V)

However, even if you no longer receive a paper version of these forms, you are required to file your returns by the prescribed deadline. Consult the remittance schedule that applies to your situation.

### Source deductions and employer contributions

[Weekly remittances](#)

[Twice-monthly remittances](#)

[Monthly remittances](#)

[Quarterly remittances](#)

[Annual remittance](#)

### QST and GST/HST

[Monthly remittances](#)

[Quarterly remittances](#)

[Annual remittance](#)

### Tax on insurance premiums

[Monthly remittances](#)

[Quarterly remittances](#)

[Annual remittance](#)

### Specific tax on alcoholic beverages

[Monthly remittances](#)

[Quarterly remittances](#)

[Annual remittance](#)

### Specific tax on lodging

[Quarterly remittances](#)

### Specific duty on new tires

[Monthly remittances](#)

[Quarterly remittances](#)

[Annual remittance](#)

### Tobacco tax

[Monthly remittances](#)

### Fuel tax

[Monthly remittances](#)

## Consigned property

A consignment is an arrangement whereby an owner delivers property to another person (the "consignee") on the understanding that the consignee will sell the property. There are two common types of consignment arrangements:

- a sale by agent ("mandatary," for purposes of the *Act respecting the Québec sales tax*) arrangement
- a purchase and resale arrangement

The type of consignment arrangement is a factor in determining who (the owner or the consignee) is responsible for charging the taxes on the sale of property and remitting them to Revenu Québec. Whether or not the owner is obliged to charge the GST/HST and the QST is another factor. If the owner is registered for the GST/HST and the QST, the owner must charge the taxes on the property sold in the course of the owner's commercial activities and remit the taxes to Revenu Québec.



However, regardless of the type of consignment arrangement, the final purchaser must, as a rule, pay the taxes when buying taxable property sold on a consignment basis.

### Sale by agent arrangement

In this type of arrangement, title to the property is transferred directly from the owner to the purchaser through the consignee as agent. The owner and the consignee are therefore in an agency relationship (or mandator-mandatary relationship, for QST purposes). Below are two scenarios that illustrate this type of arrangement.

#### Scenario 1: The owner is required to collect the taxes

Robert, who is registered for the GST/HST and the QST, owns a boat that was used in the course of his commercial activities. He delivers the boat to Dolphin Marina in order to have the marina sell it, and agrees to pay the marina a 10% commission for carrying out the sale. The marina is also registered for the GST/HST and the QST and acts as Robert's agent in making the sale.

Because Robert is a registrant and used the boat in the course of his commercial activities, he is responsible for charging the taxes on the sale of the boat and remitting them to Revenu Québec. In turn, Dolphin Marina is required to charge the taxes on its commission for carrying out the sale and to remit them to Revenu Québec.

#### Scenario 2: The owner is not required to collect the taxes

Edward and Eleanor are individuals who are not registered for the GST/HST and the QST. They own a boat that was used for recreational purposes. They deliver the boat to Dolphin Marina in order to have the marina sell it, and agree to pay the marina a 10% commission for carrying out the sale. The marina is registered for the GST/HST and the QST and acts as Edward and Eleanor's agent in making the sale.

In this case, Edward and Eleanor are not responsible for collecting the GST/HST and the QST because they are not registrants and did not use the boat in the course of commercial activities. The marina is therefore required to charge the taxes on the sale of the boat and remit them to Revenu Québec. However, the marina is not required to charge the taxes on its commission for carrying out the sale.

These scenarios do not illustrate situations in which an owner and a consignee make a joint election to determine who is responsible for charging the taxes and remitting them to Revenu Québec. For more information on these situations, refer to the brochure *General Information Concerning the QST and the GST/HST (IN-203-V)*.

### Purchase and resale arrangement

In this type of arrangement, title to the property passes from the original owner to the consignee and then to the final purchaser. There are two possible scenarios, as illustrated below, depending on whether the owner is registered for the GST/HST and the

QST.

### **Scenario 1: The original owner and the consignee are both required to collect the taxes**

---

Brenda is registered for the GST/HST and the QST. She delivers office furniture to the Renewal Clearance Store in order to have the store sell it. She used the furniture in the course of her commercial activities. The store is also a registrant and agrees to purchase the furniture from Brenda when it is sold to the final purchaser.

Brenda must charge the taxes on the sale of the office furniture to Renewal and remit them to Revenu Québec because she is a registrant and used the furniture in the course of her commercial activities. The sale of the furniture by Brenda to Renewal occurs when Renewal sells the furniture to the final purchaser. Renewal must charge the taxes on the sale of the furniture to the final purchaser and remit them to Revenu Québec.

### **Scenario 2: The consignee is required to collect the taxes**

---

Kevin is not registered for the GST/HST and the QST. He delivers office furniture to the Renewal Clearance Store in order to have the store sell it. Kevin is not required to charge the taxes or remit them to Revenu Québec because he is not a registrant. Renewal is a registrant and agrees to purchase the furniture from Kevin when it is sold to the final purchaser.

Because Kevin is not required to collect the taxes, he is not required to charge the taxes on the sale of the furniture to Renewal. However, Renewal must charge the taxes on the sale of the furniture to the final purchaser and remit them to Revenu Québec.

- This article was drawn from [GST/HST News](#), published by the Canada Revenue Agency (CRA).



## The tax on lodging in the Montérégie tourism region

On May 1, 2005, the Montérégie tourism region will begin participating in the tourism partnership fund, thereby joining 14 other tourism regions where the tax is already in effect: Abitibi-Témiscamingue, Bas-Saint-Laurent, Cantons-de-l'Est, Centre-du-Québec, Charlevoix, Chaudière-Appalaches, Gaspésie, Lanaudière, Laval, Montréal, Mauricie, Outaouais, Québec and Saguenay-Lac-Saint-Jean. This fund was established by the Gouvernement du Québec to bolster and promote the Québec tourism industry.

Thus, beginning May 1, 2005, the specific tax on lodging of \$2 per overnight stay will be charged for each sleeping-accommodation unit rented in a sleeping-accommodation establishment located in the Montérégie tourism region. The tax will apply to any billing done after April 30, 2005, for occupation after that date.

In addition, in this tourism region, the operator of a sleeping-accommodation establishment is not required to collect the tax in advance in respect of sleeping-accommodation units billed to a travel intermediary (a travel agent, for example), where the price is set under an agreement between the operator and the travel intermediary prior to May 1, 2005, and the occupation takes place between April 30, 2005, and February 1, 2006.

A regional tourism association (RTA) wishing to participate in the tourism partnership fund must apply to the government. The revenues generated by the tax (minus the costs of administering the tax) are remitted to the participating regions and are used in accordance with the terms and conditions set forth in a memorandum of understanding between Tourisme Québec and the RTAs of the participating regions.





## Tax on insurance premiums: Extension of the deadline for applying a simplification measure

The presumption that the individual insurance of persons which is incidental in a combined insurance contract is damage insurance was to have been eliminated as of June 1, 2004. However, the deadline for applying this measure was recently extended. The measure will now apply in respect of combined insurance contracts entered into **after February 28, 2005**.

For more details on the presumption, refer to the [article](#) entitled "Simplification of the taxation of insurance premiums" in the issue of *Tax News* for the second quarter of 2004.

For further information, refer to [information bulletin 2004-5](#) of the Ministère des Finances.



## Introduction of control measures for raw tobacco

Control measures for raw tobacco have been introduced pursuant to Bill 70, which was assented to on March 17, 2005. Any person who imports, stores or transports **raw tobacco** in Québec must hold a permit to carry out these activities. In addition, the sale or delivery of raw tobacco to a purchaser who does not hold one of the permits provided for under the *Tobacco Tax Act* is now prohibited.

Revenu Québec recently wrote to those persons who currently hold a permit as an importer, storer or carrier of tobacco products in order to inquire whether they carry out (or intend to carry out) activities with respect to **raw tobacco** and to enable them to comply with their obligation to inform Revenu Québec by May 17, 2005, of their activities or intentions, as applicable. The purpose of this exercise is to minimize the administrative tasks required to comply with the new rules.

Persons who do not hold an importer's, storer's or carrier's permit but who currently carry out activities as an importer, storer or carrier of **raw tobacco** must apply for a permit using form **TA-6.1-V**, *Permit Application*, by May 17, 2005.

Similarly, persons who do not hold an importer's, storer's or carrier's permit and who wish to carry out activities with respect to **raw tobacco** must apply for a permit using form TA-6.1-V before starting the activities.

Please note that all of the conditions and obligations that apply to the existing permits also apply to the permits required for the purposes of raw tobacco. Further details concerning the keeping of registers, the filing of reports at the Minister's request and the preparation of bills of lading will be provided in an upcoming issue of *Tax News*.

## Deduction limits and rates 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 **2005** are listed below:

- For purposes of capital cost allowance (CCA), the ceiling on the capital cost of passenger vehicles remains at \$30,000 (plus GST and QST) for vehicles purchased after 2004.
- The limit on deductible leasing costs remains at \$800 per month (plus GST and QST) for leases entered into after 2004. Under a separate restriction, deductible leasing costs are prorated where the value of the passenger vehicle exceeds the capital cost ceiling.
- The limit on the deduction of tax-exempt allowances paid by employers to employees using their personal vehicle for business purposes has been increased to 45 cents per kilometre for the first 5,000 kilometres and 39 cents for each additional kilometre.
- The maximum allowable interest deduction for amounts borrowed to purchase a passenger vehicle remains at \$300 per month for loans related to vehicles acquired after 2004.
- The prescribed rate used to determine the taxable benefit relating to the portion of the operating expenses related to an employee's personal use of an automobile provided by the employer has been increased to 20 cents per kilometre. For taxpayers employed principally in selling or leasing automobiles, the prescribed rate has been increased to 17 cents per kilometre.





## Making it easier for individuals in business to register for Clic Revenu!

Revenu Québec has made registering for **Clic Revenu** e-services easier for individuals in business. If you are registering as an individual in business and you will be the one in charge of Clic Revenu e-services, simply provide:

- your social insurance number
- your notice of assessment number for the 2003 or 2004 taxation year
- your access code for the 2004 taxation year



You can obtain an access code by clicking on [Access Code Info-Line](#) or by calling, toll-free, 1 866 802-6294.

Enter the basic information on your registration form, sign the form and mail it (or bring it in person) to Revenu Québec. Once Revenu Québec has received your duly signed registration form, it will activate the user code and password you were assigned online.

You may also name a person other than yourself to be in charge of Clic Revenu e-services. Simply sign a power of attorney form and submit it to Revenu Québec.

With this new simplified procedure, more individuals in business will want to register for Clic Revenu.

## Home-support services for seniors living in condominiums

Various services are provided to owners of condominiums in return for condominium fees. **Some (but not all) of the services covered by these fees give entitlement to the tax credit respecting home-support services for seniors.**

If you are eligible for this tax credit, find out whether any of the services covered by your condominium fees give entitlement to the credit. The amount paid for such services must be specified in writing by the administrators of the condominium, but it is not necessary for the amount to be indicated on a separate invoice.

### Principal services giving entitlement to the tax credit

- Certain housekeeping services, such as the upkeep of common areas by the caretaker of the building, and minor outdoor jobs performed by the caretaker (for example, garbage removal or window cleaning).

Note that, if the person claiming the tax credit is the **owner** of the condominium unit in which he or she lives (or if the unit is owned by the person's spouse), the upkeep of the building's interior, including common areas, gives entitlement to the credit. However, if the person is a **tenant** of the condominium unit, only the upkeep of the unit (not the common areas of the building) gives entitlement to the credit.

- The maintenance of an outdoor swimming pool.
- The maintenance of the building's grounds (for example, snow removal, lawn maintenance, hedge and tree pruning). In the case of services provided by a landscaper, only normal maintenance and minor jobs qualify for the credit.
- Fees paid to the condominium administrators for the calculation of the tax credit.
- The services of a night watchman, unless they are provided by a business specialized in security.



### Note

The cost of the materials, parts, tools or products used to render certain services does not give entitlement to the tax credit.

### Principal services that do not give entitlement to the tax credit

- General insurance for the building
- The cost of electricity for the common areas
- The cost of painting, carpentry, electrical, plumbing or mechanical work
- The upkeep of an intercom system, elevators, sprinklers, an alarm system, or equipment required for management purposes
- Building management fees, such as fees for the negotiation of contracts or the hiring of a caretaker
- General expenses such as bank charges, stationery or legal fees
- The rental of surveillance cameras
- The services of a fitness trainer
- The maintenance of an indoor swimming pool
- The service of opening and closing an indoor or outdoor swimming pool
- The services of a lifeguard for a swimming pool
- Garbage removal, where this service is provided by a business rather than by the building's caretaker



## Donations for tsunami victims

Persons who, in 2005, made a **charitable donation between January 1 and 11**, inclusively, to assist populations affected by the tsunamis in south and southeast Asia may deduct the eligible amount of the donation in their income tax return for 2004.

Donations must have been made exclusively as part of the relief efforts following this tragedy, to eligible registered charities that are participating in these efforts. Any organization that has been recognized by the federal government as an eligible registered charity for the purposes of the extension of the deadline allowed for this particular situation will also be recognized as such for Québec income tax purposes.

The measure also applies to corporations whose taxation year ended on December 31, 2004.

For further information, refer to [information bulletin 2005-1](#) of the Ministère des Finances.

## Definition of "dependent child" for purposes of the tax credit for home-support services

Effective January 1, 2005, the definition of the term "dependent child" was changed for purposes of the tax credit respecting home-support services for seniors.

Until recently, this term referred to someone for whom the taxpayer could claim the amount respecting dependent children or other dependents in his or her income tax return. The term now refers to a child of the taxpayer or any other person who is related to the taxpayer by blood, marriage or adoption **and** who ordinarily lives with the taxpayer.

To qualify for this tax credit, home-support services **must not** be rendered by a dependant of the taxpayer claiming the credit.





## Interpretation bulletins

In the months of December 2004 through March 2005, Revenu Québec published 30 interpretation bulletins, of which 15 deal with income tax and 15 with consumption taxes. The numbers and subjects of the bulletins are listed below (the letter R in a number indicates that the bulletin has been revised). Interpretation bulletins can be purchased from Les Publications du Québec, either individually (price varies according to the number of pages) or by subscription. For information about subscriptions or the availability of bulletins, call (418) 643-5150 or 1 800 463-2100.

### Income tax

AVIS 2005-1	Regulations of a Fiscal Nature – Amendments (2004)
IMP. 752.0.18.3-1/R1	Tax Credits Respecting Dues to a Professional Association or to Certain Other Entities, and Respecting the Contribution to the Office des professions du Québec
IMP. 1037-1/R1	Computation of the Interest Payable by a Taxpayer for a Period After the Date of an Assessment
LMR. 14-1/R2	Distribution of Property – General Principles
LMR. 14-2/R2	Distribution of Property and Issue of the Certificate – Procedure
LMR. 14-3/R1	Distribution of Property in the Case of a Succession
LMR. 28-1/R65	Interest Rates
LMR. 38-1	Application of Section 38 of the <i>Act respecting the Ministère du Revenu</i> in the Case of Certain Audits, Investigations and Inquiries
AVIS 2005-2	Fiscal Legislation – Bills 70 and 77
IMP. 1-5/R2	Mineral Resource
IMP. 1136-9/R4	Provisions and Reserves
LMR. 12.1-1/R1	Recovery Charge
LMR. 15-1/R2	Notice of the Minister of Revenue to a Garnishee Under Section 15
LMR. 28-1/R66	Interest Rates
LMR. 39-1/R1	Application of Section 39 of the <i>Act respecting the Ministère du Revenu</i> in the Case of a Formal Demand for Information or Documents

### Consumer taxes

AVIS 2005-1	Regulations of a Fiscal Nature – Amendments (2004)
LMR. 14-1/R2	Distribution of Property – General Principles
LMR. 14-2/R2	Distribution of Property and Issue of the Certificate – Procedure
LMR. 14-3/R1	Distribution of Property in the Case of a Succession
LMR. 28-1/R65	Interest Rates
LMR. 38-1	Application of Section 38 of the <i>Act respecting the Ministère du Revenu</i> in the Case of Certain Audits, Investigations and Inquiries
AVIS 2005-2	Fiscal Legislation – Bills 70 and 77
LMR. 12.1-1/R1	Recovery Charge
LMR. 15-1/R2	Notice of the Minister of Revenue to a Garnishee Under Section 15
LMR. 28-1/R66	Interest Rates
LMR. 39-1/R1	Application of Section 39 of the <i>Act respecting the Ministère du Revenu</i> in the Case of a Formal Demand for Information or Documents
TVQ. 82-1/R1	Time of Taxation of a Supply Relating to Immovable Property Made by a Building Contractor
TVQ. 135-1	Non-Degree Courses
TVQ. 201-1/R1	Input Tax Refund – Insufficient Information and False Invoicing – Documentary Requirements
TVQ. 512-1	Payment of the Tax on Automobile Insurance Premiums by Indians and Indian Bands



## In your interest

### GST

Prescribed interest rates are adjusted quarterly to reflect market trends. Penalties and interest related to the GST are compounded daily. The tables below show the annualized interest rates and penalty rates for the quarterly periods from April 1, 2004, to March 31, 2005.

Period	Annualized interest rate (%)	Penalty rate (%)
<b>2004</b>		
Apr. 1 – June 30	2.4132	6
July 1 – Sept. 30	2.3870	6
Oct. 1 – Dec. 31	2.3870	6
<b>2005</b>		
Jan. 1 – Mar. 31	2.4333	6

### Act respecting the Québec sales tax, and other specific statutes

The following is a list of interest rates respecting refunds payable by and debts owed to Revenu Québec, for the quarterly periods from April 1, 2004, to March 31, 2005.

2004		Interest rate (%)
Apr. 1 - June 30	Refunds	2
	Debts	7
July 1 - Sept. 30	Refunds	1.25
	Debts	7
Oct. 1 - Dec. 31	Refunds	1.25
	Debts	7
<b>2005</b>		
Jan. 1 - Mar. 31	Refunds	1.50
	Debts	7

### The penalty rates are:

- 7% of the amount to be paid or remitted further to the application of a fiscal law, where the amount is no more than seven days late
- 11% of the amount to be paid or remitted further to the application of a fiscal law, where the amount is no more than 14 days late
- 15% in all other cases

For further information, consult the section on [interest rates](#).



## New publications

In recent months, Revenu Québec has published or updated the following documents:

- *Taxation and Persons with Disabilities* (**IN-133-V**, 2005-02)
- *Should I Register with Revenu Québec?* (**IN-202-V**, 2005-02)
- *The Tax Credit Respecting Home-Support Services for Seniors* (**IN-102-V**, 2005-03)
- *Support Payments: Advances* (**IN-909-V**, 2005-03)

The Canada Customs and Revenue Agency has published or updated the following documents:

- *Products Commonly Described as Dietary Supplements* (**GI-001**)
- *Sales of Farmland by Individuals* (**GI-002**)
- *Sales of Vacant Land by Individuals* (**GI-003**)
- *Sales by Individuals of Owner-Occupied Homes* (**GI-004**)
- *Sale of a Residence by a Builder Who Is an Individual* (**GI-005**)
- *ABM Services* (**GI-006**)
- *Operating a Bed and Breakfast in Your Home* (**GI-007**)
- *Harbour Authorities* (**GI-008**)
- *Consigned Goods* (**GI-009**)





## All about *Tax News*

*Tax News* is an electronic information bulletin posted quarterly by Revenu Québec. It contains articles on the application of the GST and the HST, and incorporates the contents of [GST/HST News](#), a newsletter published by the Canada Revenue Agency (CRA).

*Tax News* also contains articles on the administration of the QST and other Québec consumption taxes, as well as on the administration of Québec income tax.

*Tax News* is provided for information purposes only. The articles it contains do not replace the laws, regulations or administrative texts to which they refer, or proposed amendments to laws or regulations. They do not constitute a legal interpretation of the *Act respecting the Québec sales tax*, the *Excise Tax Act* or any other Québec or federal statute.

*Tax News* articles may be reproduced as long as the source is given.

Suggestions and comments can be sent by [secure e-mail](#).

Policy on privacy | Secure  E-mail | [Programmes et services du gouvernement du Québec](#)

Québec 

© Intellectual Property Rights