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# Tax News

Third quarter 2004

## **Tax News goes fully electronic**

### **Thank you for joining us online!**

This is the first issue of *Tax News* that is provided only online, and not on paper. In making this change, we have given the information bulletin a new look and grouped the articles into several main sections for easier consultation. We hope that these changes will meet with your approval!

The changes, however, do not affect the principal reason for publishing *Tax News*. We will therefore continue to provide information concerning the administration of the GST and the QST.

## Online notification

Nothing could be simpler! If you sign up for [online notification](#), Revenu Québec will notify you each quarter that a new issue of *Tax News* has been posted on its Web site, and will provide you with a direct link to the bulletin.

## Particulars concerning the zero-rating of children's diapers and items used to breast-feed or bottle-feed infants

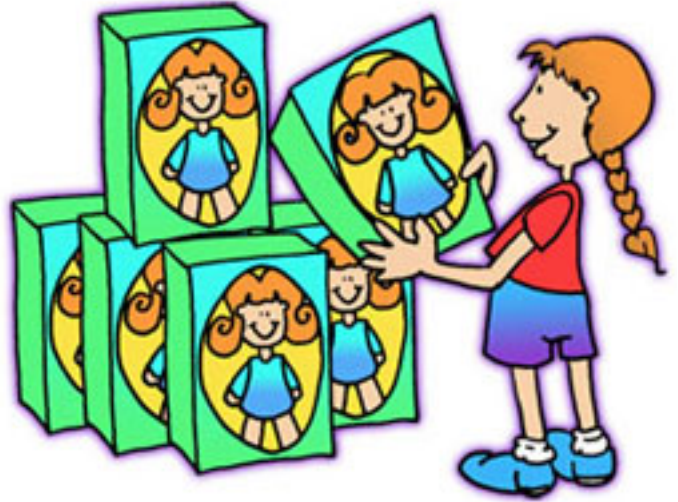


On March 30, 2004, the Minister of Finance announced in the Budget Speech that children's diapers and training pants designed specially for children, as well as items used to breast-feed or bottle-feed infants, would be zero-rated under the QST system.

This means that the rental of breast pumps is now zero-rated. In addition, all models of bottles are zero-rated, as are the disposable liners required for certain bottle types.

However, nipple creams and baby wipes remain taxable under the QST.

## Quantity discounts and application of the GST and QST



Many businesses, particularly retail stores, are given a discount by the supplier because of the quantity of goods they purchase.

If a supplier that is a registrant gives a quantity discount to a customer after billing or collecting the taxes on the goods purchased, the supplier may generally choose to

- refund or credit to the customer the portion of the GST and QST calculated on the discount; or
- adjust the amount of taxes in the customer's favour, where the taxes are collectible but have not yet been collected.

A supplier that refunds, credits or adjusts a portion of the taxes must remit a credit note to the customer within a reasonable time. The credit note must contain the prescribed information concerning the amount refunded, credited or adjusted, unless the customer gives the supplier a debit note containing this information.

The supplier must refund, credit or adjust the taxes no later than four years following the end of the reporting period in which the supplier reduced the selling price.

Suppliers may reduce the amount of taxes they report for the period in which the credit note is drawn up if the amount of taxes that was refunded, credited or adjusted is included in the net tax they report for that period or a previous period.

Customers that are registrants and that have already claimed an input tax credit (ITC) or an input tax refund (ITR) for the amount of taxes refunded, credited or adjusted must include that amount in the net tax they report for the period in which they receive the credit note.

## **Simplified methods for calculating ITRs relating to the reimbursement of expenses**

**Interpretation bulletin TVQ. 212-1 respecting expenses that are reimbursed to employees was recently updated and is outlined below.**

An employer that reimburses employee expenses is entitled to ITRs with respect to QST paid on expenses incurred in relation to the employer's activities. To apply for the ITRs, the employer must examine each document showing that an expense was incurred by the employee, in order to isolate the amount of QST paid. One of two simplified calculation methods may also be applied.

The rules outlined here also apply to the reimbursement, by a partnership, of expenses incurred by a member and to the reimbursement, by a charity or a public body, of expenses incurred by a volunteer.

### **4.1% method**

The first simplified method for calculating ITRs (the 4.1% method) is intended for large businesses. As a rule, a registrant qualifies as a large business if its total taxable sales (including those of all its associates) for the preceding fiscal period exceed \$10 million. A large business is nonetheless subject to certain ITR restrictions concerning the use of road vehicles weighing less than 3,000 kilograms; the motive fuel used to power the engine of such vehicles; energy sources; telephone and other telecommunications services; and food, beverages and entertainment.

A registrant may adopt the 4.1% method without filing an election to that effect with Revenu Québec. Once adopted, the 4.1% method must be used from the start of a reporting period until the end of the fiscal period that includes the reporting period. It must be applied with regard to all employees and all categories of expenses that are reimbursed on presentation of an expense account (the registrant may not, for example, determine one portion of ITRs under the 4.1% method and another portion on the basis of the tax actually paid). Under the GST system, there is no method that corresponds to the 4.1% method.

A registrant that has adopted the 4.1% method may claim an ITR equal to 4.1% of the amount of expenses (including GST and QST) claimed in an expense account and reimbursed by the registrant to the employee, provided the expenses were incurred in Québec and relate exclusively or almost exclusively (90% or more) to taxable sales other than zero-rated sales. The percentage must be calculated for each employee's expense account. If the 90% requirement is not satisfied, the registrant that has adopted the 4.1% method may not claim an ITR with regard to the expense account.

Reimbursed expenses in respect of which a registrant may use the 4.1% method include the five categories of expenses subject to ITR restrictions.

For a particular trip, a registrant might reimburse certain expenses to the employee and pay others, such as lodging and air fare, directly to the supplier. In this case, the 4.1% method may be used only if

the registrant limits to 4.1% the amount of ITRs claimed with regard to the expenses paid directly to the supplier, and no ITR restriction applies to the expenses.

A registrant that adopts the 4.1% method may, in the course of a fiscal period, claim a full ITR or an ITR equal to 4.1% of the expenses the registrant paid directly to the supplier. If the registrant claims a full ITR, an adjustment must be made in the calculation of net tax for the reporting period immediately following the end of the registrant's fiscal period, to reduce the amount of the ITR claimed.

Although the 4.1% method is intended to facilitate the application of the QST with regard to the reimbursement of expenses, a registrant that has adopted the method must also use it with regard to expense allowances determined on the basis of the information provided in an employee's expense account.

A registrant employer must keep the documents needed to substantiate deductions under the *Taxation Act*, as well as books and registers containing the employer's name and registration number; the name of the employee who received the reimbursement; the reimbursement each employee received; the ITR to which the employer is entitled; the reporting period in which the reimbursement was made; and the type of expense reimbursed to the employee.

### **7/107th method**

The second simplified method is used by small and medium-sized businesses. The terms and conditions for applying the 7/107th method under the QST system are the same as those that apply to the corresponding simplified calculation method (factor of 6/106th) under the GST system.

In other words, the 7/107th method must be used throughout a fiscal period and applied to each category of expense reimbursed. The expenses must be incurred in Québec and relate exclusively or almost exclusively (90% or more) to taxable sales other than zero-rated sales. The supporting documents to be kept in relation to the 7/107th method are the same as those required for the 4.1% method.

## 100% GST rebate for municipalities



### Application

The federal government has announced that municipalities are now eligible for a 100% rebate of GST and the federal portion of HST. The municipalities concerned include

- incorporated municipal bodies (e.g., cities, towns and villages);
- entities that have obtained municipality status (e.g., intermunicipal management boards, municipal libraries and municipal housing bureaus);
- entities designated as municipalities in respect of certain activities that involve supplies of municipal services (e.g., certain co-operative housing corporations and transit authorities).

This rebate applies to goods and services acquired by municipalities in respect of which tax became payable after January 31, 2004. The new 100% rate replaces the rate of 57.14%.

Under the amendments, most goods and services sold by municipalities continue to be exempt. However, to ensure that the benefit of the rebate is limited to municipal entities, sales of certain goods and services by municipalities have been taxable since March 10, 2004.

As a consequence, sales of most real property (immovable property) and capital personal property (movable property) by municipalities are taxable. In addition, the exemption for supplies of goods or services made for less than direct cost does not apply to municipal entities.

Please note that the QST rebate for municipalities was eliminated in 1997.

### Procedure

Continue to claim your rebate using the current version of form **FPZ-66-V**, *GST/HST Rebate Application for Public Service Bodies*. The form and the related guide (**FP-66.G-V**) will be revised in the near future to reflect this legislative amendment.

To claim your municipal rebate at the rate of 100%, follow the instructions that apply to your situation for a particular claim period:

- If you have already claimed the additional rebate for a claim period, the rebate will be sent to you shortly.
- If you have claimed only the 57.14% rebate for a claim period, you may submit another application for the same period in order to claim the additional amount (write "additional rebate amount" at the top of the application form).
- If you have not yet claimed the municipal rebate for a claim period, you can claim it using the current form. On line 300, cross out 57.14% and indicate 100%.

Interest will begin to be credited to you 21 days after the date Revenu Québec receives your application.

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



## Public service bodies and taxable supplies



**Public service bodies** carry out a number of transactions (sales, rentals, etc.) that are exempt from GST/HST and QST. Therefore, no tax is collected on most of these transactions. However, public service bodies that are registrants must collect GST/HST and QST on taxable supplies, for example,

- in the hospital sector, on certain commercial operations such as the rental of television sets, fast food outlets, cafeterias and vending machine operations;
- in the municipal sector, on the rental of immovable property and the sale of recycled material (note that the QST applies only to short-term rentals of immovable property);
- in the education sector, on single non-credit courses, short-term rentals of immovable property and taxable benefits related to the use of an automobile.

In addition, certain transactions require that public service bodies self-assess the GST/HST and QST; this is the case, for example, when they purchase services from non-registered vendors in the United States.

- This article incorporates contents taken from *GST/HST News*, published by the Canada Revenue Agency (CRA).

## **Clarification concerning certain ITR claims submitted further to a Court of Appeal judgment**

Revenu Québec will not grant input tax refunds (ITRs) claimed on the basis of the decision *Les Constructions Beauce-Atlas Inc. c. Le sous-ministre du Revenu du Québec*, handed down by the Court of Appeal on March 18, 2004.

In this case, the Court of Appeal reversed the judgment of the Court of Québec. It concluded that the goods manufactured by this large business constituted movable property intended for sale and that, consequently, the business was entitled to claim an ITR in respect of the QST paid on the purchase of the electricity used to produce these goods.

Revenu Québec has requested permission from the Supreme Court of Canada to appeal this decision in order to have the Court of Québec ruling restored. The fiscal policy of the Gouvernement du Québec is clear: Large businesses are not entitled to ITRs in respect of the purchase of electricity used to carry out business contracts for the construction of immovable property.

## Clothing industry: Updated software for the subcontracting expenses information return



The software used to complete the *Subcontracting Expenses Information Return: Clothing Industry* is

available in a new, multi-business version: that can now be used to complete an information return for one or more businesses.

This new version simplifies the filing process for persons (such as accountants) who prepare returns for more than one business. Once the information respecting each business is entered on the form, it is saved and can be reused for future returns. In addition, the information can be updated using easy-to-follow instructions. A help function is also provided. Persons preparing a return for a single business can use this new version in the same way as the previous version.

The application must be downloaded to the user's computer. The number is the same as that of the previous version, that is, **VDZ-350.49-V**.

Effective January 1, 2002, businesses that are registered for the QST and carry on activities in the clothing industry are required to file QST returns on a monthly basis and to include a duly completed information return with the QST return. If you wish, you can modify your GST/HST reporting period so that it coincides with your QST reporting period.

## Direct deposit of refunds



Did you know that agents registered with Revenu Québec can now have their refunds of GST, QST, fuel tax and tobacco tax deposited directly in their bank accounts?

If you are interested in this service, complete the direct deposit request form (LM-2.Q-V or LM-2.M-V, as applicable) and attach a personalized cheque marked "VOID." Make sure that the name and address of the account holder, as well as the account and financial institution codes, are printed on the cheque.

Submit **only one cheque from one financial institution** for all of the refunds to which you may be entitled under the *Act respecting the Québec sales tax*, the *Excise Tax Act*, the *Licenses Act*, the *Tobacco Tax Act*, the *Fuel Tax Act*, and the International Fuel Tax Agreement (IFTA). Please note that you must be the holder of the bank account designated, and that you cannot have a refund deposited in an account that does not belong to the business entitled to the amount.

If you require more information, or wish to obtain a copy of form LM-2.Q-V or LM-2.M-V, contact the **Revenu Québec office in your area**. This form is not available on our Web site.

## Abitibi-Témiscamingue's tax on lodging



Effective July 1, 2004, a specific tax applies to each sleeping-accommodation unit rented in an establishment located in the Abitibi-Témiscamingue tourism region. For more information, refer to our [Tax on lodging](#) section or consult [information bulletin 2004-5](#) on the Web site of the Ministère des Finances.

## **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.

## Simplification of taxation of alcoholic beverages



Beginning September 1, 2004, the licence duties provided for under the *Licenses Act* will no longer be applicable. This change is one of various measures announced by the Québec Minister of Finance in **information bulletin 2004-6**, dated June 30, 2004, to simplify the taxation of alcoholic beverages.

Thus, alcoholic beverages sold in Québec for consumption at an establishment or at home will all be taxed under the same system, that is, the specific tax on alcoholic beverages levied under the *Act respecting the Québec sales tax*.

### Retailers

Beginning September 1, 2004, the licence issued to retailers for alcoholic beverages under the *Licenses Act* will no longer be required.

Furthermore, the licence duties that retailers have been required to pay to their suppliers under the *Licenses Act* will not apply to alcoholic beverages purchased by retailers after August 31. Those duties will be replaced by the specific tax on alcoholic beverages.

By and large, the specific tax payable after August 31 will equal the duties applicable prior to that date.

### Suppliers

Beginning September 1, suppliers will collect the specific tax on alcoholic beverages sold to retailers, instead of licence duties.

The *Form to Be Completed by Suppliers and Retailers (LI-79.15-V)* under the *Licenses Act* will be cancelled. The only form that suppliers will be required to file is the *Return to Be Completed by Vendors (VDZ-498-V)*, which has been changed to cover alcoholic beverages sold for consumption at

an establishment or at home.

## **Rates**

The rate of the specific tax on alcoholic beverages for consumption at an establishment will be \$0.65 per litre for beer and \$1.97 per litre for other alcoholic beverages. The specific tax on alcoholic beverages sold for home consumption will remain the same, that is, \$0.40 per litre for beer and \$0.89 per litre for other alcoholic beverages.

In addition, the tax reductions will continue to apply to alcoholic beverages sold by microbrewers and small-scale producers that meet certain conditions.



## **Particulars concerning the filing of the corporation income tax return**

In accordance with Revenu Québec's linguistic policy, corporations, as legal persons established in Québec, are required to file the corporation income tax return (form CO-17) and the related forms in French. A corporation established in Québec is a corporation that has some sort of presence at a location within the territory of Québec, ranging from a simple post office box to a business with a significant number of employees.

However, for information purposes, Revenu Québec has made available an English translation of the return and the related forms. The English translation (marked "SPECIMEN") corresponds in every respect to the forms in French, and corporations may use the translation as a reference tool. Please note, however, that corporations are not permitted to file the English translation of the return or any related form, because the official forms are in French only.

Supporting documents, financial statements and other documents may be submitted to Revenu Québec in French or in English.

## GST and QST account numbers issued immediately online



You can now register instantly for the GST and the QST. Simply go online and, as soon as you transmit your application, you will receive your account numbers for both taxes.

To register a business with Revenu Québec, the applicant must provide certain personal data. We can then compare these data with the information already on file to validate the applicant's identity and guarantee secure online registration. You can obtain more information about the personal data required under [Registering a new business for MRQ files](#).



## Capital cost allowance claimed on an automobile in the year of purchase



A taxpayer who purchases an automobile in a given taxation year may claim capital cost allowance (CCA) based on the portion of use that relates to business activities.

However, for the year of purchase, the half-year rule applies. Under this rule, CCA is calculated on 50% of the total purchase price of all vehicles in the class acquired in the year, minus the amount of any vehicles sold. If only one vehicle is acquired during the year, CCA is calculated on 50% of the purchase price of that vehicle.

Under Schedule B of the *Regulation respecting the Taxation Act*, an automobile is included in class 10 or in a separate class 10.1, depending on the date of purchase and the price. The CCA rate for class 10 and class 10.1 property is 30%. Consult the guide *Business and Professional Income (IN-155-V)* for a description of the tax treatment applicable to class 10.1 vehicles and a definition of the term "automobile"

### Example

In the past few years, Jim has owned an automobile that he used exclusively for his business activities. It is the only class 10 property he owns. In March 2003, Jim purchases a new automobile for \$19,000 (taxes included) and trades in his old one for \$7,000. The undepreciated capital cost (UCC) of the old automobile was \$11,000 as at January 1, 2003.

### Class 10

UCC as at January 1, 2003		\$11,000
Cost of new automobile		+ \$19,000
Value of the trade-in		- \$7,000
Capital cost allowance: \$11,000 x 30%	\$3,300	
	( $\$19,000 - \$7,000$ ) x 30% x ½	+ \$1,800
		- \$5,100
UCC as at December 31, 2003		\$17,900

If the taxpayer's fiscal period is shorter than 365 days, calculate the deduction on the basis of the ratio between the number of days in the fiscal period and 365.

## Withholding income tax on amounts from an RRSP or a RRIF

Beginning January 1, 2005, all amounts paid to an annuitant as benefits under a registered retirement savings plan (RRSP) – including a new recognized plan – or under a registered retirement income fund (RRIF) will be subject to source deductions of income tax at the rate of 16%.

However, income tax will not be withheld on:

- amounts transferred directly from an RRSP or a RRIF to another registered plan
- amounts that can reasonably be considered refunds of contributions that were made to an RRSP but not deducted
- eligible withdrawals under the Home Buyers' Plan or the Lifelong Learning Plan

Thus, periodic annuity payments under an RRSP and payments relating to the minimum amount under a RRIF, which are exempt from source deductions through December 31, 2004, will be subject to source deductions at the rate of 16% thereafter.

Accordingly, it may be necessary for an annuitant to amend a previous request for an additional withholding of income tax. To amend or cancel such a request, an annuitant must complete a *Request to Have Additional Income Tax Withheld at Source* (form **TP-1017-V**) and file it with the financial institution or organization that pays this type of amount to the annuitant.

In certain cases, the amount of source deductions may be reduced if an annuitant sends a request to that effect to Revenu Québec. The annuitant must complete an *Application for a Reduction in Source Deductions of Income Tax* (form **TP-1016-V**) and file it with Revenu Québec. Under certain conditions, the financial institution or organization that pays the annuitant amounts subject to income tax withholdings may be authorized by Revenu Québec to reduce the amount of tax withheld.

## Clarification concerning residential and long-term care centres and the tax credit respecting home-support services for seniors



In the issue of *Tax News for the first quarter of 2004*, it was noted that since January 1, 2004, persons 70 or over who reside in a residential and long-term care centre that is either a public institution or a private institution under agreement (publicly funded) have not been entitled to the tax credit respecting home-support services for seniors in respect of services related to routine household tasks or direct personal services, even if these services are charged separately from housing.

That note should instead have read as follows:

Since January 1, 2004, persons 70 or over who reside in a residential and long-term care centre that is either a public institution or a private institution under agreement (publicly funded) have not been entitled to the tax credit respecting home-support services for seniors in respect of services related to routine household tasks. As a rule, such persons are also not entitled to this tax credit in respect of direct personal services, **unless the services are charged separately from housing.**

Thus, a 70-year-old who resides in such a centre may be entitled to this tax credit in respect of hairdressing services provided by a stylist at the centre, or in respect of visits by a home companion or a foot care specialist who provides foot care. It should be noted that the services of a podiatrist are not included.

The electronic version of the article has been corrected accordingly.

## New developments concerning judicial expenses and support payments



You can now deduct judicial and extrajudicial expenses paid with regard to the initial right to receive (or the initial obligation to make) support payments, that is, the right (or the obligation) established in the initial judgment rendered, regardless of whether the support is deductible for the payer or taxable for the recipient. Previously, only the judicial and extrajudicial expenses paid for the review of the right to receive (or the obligation to make) support payments were deductible.

To claim the deduction, you must meet the following conditions:

- You were not reimbursed for these amounts.
- You were not entitled to a reimbursement of these amounts.
- You did not deduct these amounts in the calculation of your income for a previous taxation year.

Only the individual who incurred the expenses is entitled to deduct them. You may, however, deduct the expenses paid for your former spouse if a judgment or order provides for this.

In addition, only the portion of judicial and extrajudicial expenses pertaining to the initial right to receive (or the initial obligation to make) support payments is deductible. The expenses paid to settle the divorce and establish child custody are not deductible.

This change applies as of the 2003 taxation year under both the general and the simplified tax systems. It also applies to any taxation year prior to 2003 for which the Minister of Revenue has been

entitled, since December 12, 2003, to reassess income tax. In the latter case, however, the amount of income tax must be reassessed according to the rules of the general tax system.





## In your interest

### GST

Prescribed interest rates are adjusted quarterly to reflect market trends. Penalties and interest related to the GST are compounded daily. Annualized interest rates and penalty rates for the quarterly periods from October 1, 2003, to September 30, 2004, are listed below.

Period	Annualized interest rate (%)	Penalty rate (%)
<b>2003</b>		
Oct. 1 – Dec. 31	2.3804	6
<b>2004</b>		
Jan. 1 – Mar. 31	2.4132	6
Apr. 1 – June 30	2.4132	6
July 1 – Sept. 30	2.3870	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 from October 1, 2003, to September 30, 2004.

Period		Interest rate (%)
<b>2003</b>		
Oct. 1 – Dec. 31	Refunds	2
	Debts	8
<b>2004</b>		
Jan. 1 – Mar. 31	Refunds	2
	Debts	7
Apr. 1 – June 30	Refunds	2
	Debts	7
July 1 – Sept. 30	Refunds	1.25
	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](#).

## Interpretation bulletins

In the months of February through July 2004, Revenu Québec published 54 interpretation bulletins, of which 26 deal with income tax and 28 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

ADM. 4/R2	Voluntary Disclosures
IMP. 28-4/R1	Price Adjustment Clauses
IMP. 32-2/R2	Indemnities for an Industrial Accident, Income Replacement Indemnities and Amounts Paid by the Commission de la santé et de la sécurité du travail (CSST)
IMP. 36-1/R1	Leave Paid by Means of Salary Advances
IMP. 134-2/R1	The Deductibility of Expenses for Meals and Beverages Consumed on the Site of a Golf Club
IMP. 157-3/R1	Inventory Deduction
IMP. 702-1/R2	Partnership Interest Income and Dividends Received by a Partnership
IMP. 710-2/R1	Gifts Made to a CEGEP by a Corporation
IMP. 1029.8.35-1/R1	Credit for Québec Film Productions
LMR. 28-1/R62	Interest Rates
LMR. 36-1	Extension of Time Limits
RIF. 14-1/R1	Property Tax Certificate – RL-4 Slip
SPECIAL 181	Tax Fairness Measures – Refunds Requested After December 31, 2004
AVIS 2004-1	Bill 20
IMP. 37-5/R12	The Value of Benefits in Respect of a Dwelling Located in a Prescribed Area
IMP. 87-6	Amount Received as Assistance or as an Inducement – Refundable Tax Credits
IMP. 1049.0.5-1	Penalty for Misleading Information Provided by a Third Party
LMR. 59.5.3-1	Penalty for Misleading Information Provided by a Third Party
AVIS 2004-2	Bill 36 An Act to amend the Taxation Act and other legislative provisions
AVIS 2004-3	Bill 47 An Act to amend the Tobacco Tax Act and the Fuel Tax Act
AVIS 2004-4	Bill 52 An Act to amend the Act respecting the Ministère du Revenu

IMP. 1-6/R1	Specified Shareholder
IMP. 28-2/R2	Amounts Received as an Indemnity for Physical, Mental or Moral Damages Due to Bodily Injury or Death
IMP. 234-3	Hypothecary Loan Discharge Fees and Prepayment Penalties
IMP. 1136-16/R1	Tax on Capital
LMR. 28-1/R63	Interest Rates

## Consumer taxes

ADM. 4/R2	Voluntary Disclosures
LMR. 28-1/R62	Interest Rates
LMR. 36-1	Extension of Time Limits
TVQ. 1-9	Municipal Court Judges
TVQ. 108-1/R1	Health Care Institution Within the Meaning of Paragraph (2) of Section 108 of the <i>Act respecting the Québec sales tax</i> , and Meals Acquired or Supplied by a Health Care Institution
TVQ. 127-4/R1	Supplies of Pilot-Training Courses
TVQ. 444-1/R1	Fiscal Treatment of Debts that are Subject to a Proposal, an Arrangement or a Reduction and Are Written off in the Books of Account. Fiscal Treatment of Bad Debts Subsequently Recovered
TVQ. 529-1	Certification of the Taxable Portion of an Insurance Premium
AVIS 2004-1	Bill 20
LMR. 59.5.3-1	Penalty for Misleading Information Provided by a Third Party
TVQ. 362.2-1/R1	New Housing Rebate for a Duplex
TVQ. 407-3/R2	Political Parties
AVIS 2004-2	Bill 36 An Act to amend the Taxation Act and other legislative provisions
AVIS 2004-3	Bill 47 An Act to amend the Tobacco Tax Act and the Fuel Tax Act
AVIS 2004-4	Bill 52 An Act to amend the Act respecting the Ministère du Revenu
LMR. 28-1/R63	Interest Rates
TVQ. 1-1/R1	The Non-Taxable Supply of a Service
TVQ. 1-2/R1	Non-Taxable Supplies and Input Tax Refunds
TVQ. 1-6/R1	Non-Taxable Supply, Garbage Collection and Snow Removal Services
TVQ. 16-8/R1	The Supply and Installation of a Passenger Ropeway
TVQ. 16-11/R2	The Québec Sales Tax and the 1994-1995 Budget Speech
TVQ. 16-16/R1	The Civil Code of Québec and the Act respecting the Québec sales tax
TVQ. 34.3-1/R1	Reimbursement of Expenses Incurred at the Time of Making a Supply of Corporeal Movable Property Together with the Supply of a Service
TVQ. 34.3-2/R1	The Québec Sales Tax and Repairs Made to Corporeal Movable Property Under a Warranty
TVQ. 206.3-8	Electricity Acquired in the Course of the Supply of a Commercial Immovable by Way of a Lease

TVQ. 211-1/R1	Expense Allowance Paid to an Elected Municipal Officer
TVQ. 223-2/R1	Relieving Measure Respecting the Self-Supply of a Residential Complex
TVQ. 422-1/R1	Documents Connected with Non-Taxable Supplies

## New publications



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

- *Estates and Taxation* (**IN-313-V**, 2004-03)
- *The GST, the QST and Residential Complexes: Construction or Renovation* (**IN-261-V**, 2004-04)
- *Register for Clic Revenu: Electronic services at your fingertips!* (**IN-324-V**, 2004-06)
- *Voluntary Disclosure: Regularizing Your Tax File with the Ministère du Revenu* (**IN-309-V**, 2004-06)
- *Filing an Objection* (**IN-308-V**, 2004-06)
- *Bankruptcy* (**IN-114-V**, 2004-06)

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

### **GST/HST Memoranda Series**

- *Products and Services of Life and Health Insurance Companies* (**17-2-3**)

### **GST/HST Policy Statements**

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