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Tax News

Fourth quarter 2004

Payment of an assessment

Effective November 3, 2004, the amount indicated on a notice of assessment is payable immediately, by law.

No interest is charged if the amount owing is paid by the deadline indicated on the notice of assessment, that is, within 20 days after the date on which the notice was sent, which is presumed to be the date of the notice. If payment is not made by the deadline, additional interest is calculated as of the date on which the notice of assessment was sent. These rules apply even if an objection, an appeal or a summary appeal is filed regarding the assessment. The rules governing the **suspension of recovery measures** are unchanged.

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Suspension of Recovery Measures in the Case of an Objection or Appeal

Under the *Act respecting the Ministère du Revenu*, the Ministère may not take steps to recover an amount of income tax owed by a taxpayer before the expiry of the statutory 90-day period during which the taxpayer may file an objection; nor may the Ministère undertake recovery measures once the taxpayer has filed an objection or appeal. In respect of large corporations (that is, corporations whose paid-up capital for the year is \$10 million or more), recovery measures are suspended solely in respect of the unpaid half of the amount in dispute.

These suspension measures do not apply to source deductions or consumption taxes collected by agents on behalf of the Ministère. Such amounts are the property of the government and are held in trust by the agents. However, the Centre de perception fiscale of the Ministère may use administrative procedures to suspend measures undertaken to recover an amount in respect of which the agent has filed an objection or an appeal, provided the agent applies to have those measures suspended and it appears likely that the original assessment, after verification, will be subject to correction.

Furthermore, no judicial recourse will be exercised in respect of amounts regarding which an objection or appeal has been filed, unless the debtor is unco-operative or the Ministère determines that there is an immediate danger of losing the amounts in question.

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Québec 

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Tax exemption for Indians: Recognized proof required

Indians generally do not have to pay GST or QST on property and services they acquire. However, there are conditions to be met. Most importantly, they must prove their Indian status to the persons they do business with. The Certificate of Indian Status (or status card), which is issued by Indian and Northern Affairs Canada, proves registration under the *Indian Act* and is the only document recognized for this purpose. Vendors must indicate the purchaser's name and status card number on each invoice (or any other document substantiating the sale).



No other document gives entitlement to the tax exemption (this excludes any other type of document that may be submitted to vendors, such as a membership card issued by an Indian organization). Vendors must therefore collect GST and QST from purchasers who do not hold a Certificate of Indian Status and must remit the tax to Revenu Québec.

As a rule, property and services must be acquired on a reserve to be exempt from GST and QST. However, off-reserve purchases are tax-exempt provided the property is delivered to the reserve by the vendor. In this case, the vendor must keep proof of delivery to the reserve in addition to proof of Indian status.

Interim QST exemption measures apply to the Mohawks of Kahnawake under a tax agreement on consumer goods and services signed by the Québec government and the Mohawk council of Kahnawake. The measures, which came into effect on December 15, 1999, provide for a QST exemption on certain transactions by members of that community; they do not affect the application of the GST.



Auctioneer services

Auctioneers registered for the GST and the QST who, as agents, sell taxable corporeal movable property ("taxable tangible personal property" for GST purposes), such as motor vehicles and antiques, on behalf of another person (the principal) are generally required to collect GST and QST from the purchaser, and remit the tax to Revenu Québec. In such cases, the auctioneer is considered to have made the sale for the benefit of the purchaser.



In addition, the auctioneer is considered not to have provided to the principal a service relating to the sale of the movable property to the purchaser. Accordingly, the auctioneer is not required to collect GST or QST from the principal on the professional service provided.

To determine whether a service provided to a principal is related to the sale of corporeal movable property to a purchaser, both conditions below must be taken into account:

- The object of the service must be tied to the sale of the corporeal movable property ("tangible personal property" for GST purposes) to the purchaser, not solely to the property itself.
For example, in the case of the restoration of an antique cabinet, GST and QST apply to the restoration services, which are not related to the auctioning of the cabinet. However, services required to prepare the cabinet for auction, such as cleaning, are considered to be tied to the sale of the cabinet. Such services are therefore GST- and QST-taxable.
- There must be a direct link between the service and the sale of the corporeal movable property to the purchaser. The link is a question of fact and is determined on a case-by-case basis. However, the fact that the service is usually provided at auctions of such property, or at auctions in general, may indicate that the service is tied directly to the sale of the property.
For example, an auctioneer who conducts the sale of gestating cows offers to administer gestation tests in conjunction with the sale. As a rule, such a service is not included with the sale of cattle. However, it is usually included with the sale of gestating cows. In that case, the service of administering such tests is considered to be tied directly to the sale of the corporeal movable property. GST and QST therefore do not apply to the service.

The following services are generally considered to be tied to the sale of corporeal movable property to a purchaser and do not, as a rule, entail GST and QST when provided by an auctioneer to a principal:

- advertising services
- appraisals

- auctioneer's services (e.g., calling the auction, providing facilities)
- illustration of auction items, for advertising or display purposes (in a catalogue, onscreen, etc.)
- short-term storage services

Services provided to a purchaser are not considered services relating to the sale of corporeal movable property, and are therefore ordinarily subject to GST and QST.

Automobile auction

GST and QST do not as a rule apply to services provided by automobile auctioneers to a principal that are considered to be tied to the sale of corporeal movable property to a purchaser. Such services include:

- decal removal
- engine cleaning, waxing and polishing, and steam cleaning
- maintaining the customer's profile or account information
- removal and transportation of vehicles from the principal's premises to the auctioneer's
- standardized sales and financial reports
- towing vehicles through the sale lane, where driving the vehicles is not permitted
- valuation and price estimating services
- washing and vacuuming

However, an auctioneer and a principal can jointly elect to have the principal account for the tax paid on the sale of vehicles designed for use on highways (e.g., automobiles, trucks). In that case, the auctioneer must collect GST and QST on the services listed above.

Other special rules exist under the QST system, in particular regarding the sale of vehicles acquired for resale and the collection of QST by the Société de l'assurance automobile du Québec on certain sales. For more information, see the brochure *The GST, the QST and Road Vehicles* ([IN-624-V](#)).

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

Restriction on ITRs respecting energy purchases

The *Act respecting the Québec sales tax* provides for a restriction on input tax refunds (ITRs) respecting QST paid on purchases of electricity, gas, combustibles and steam by large businesses. However, ITRs may be claimed if the energy is used to manufacture movable property intended for sale.



The Act will be amended to clarify that this exception does not cover QST paid or payable on energy used to manufacture movable property that is subsequently added to immovables by the manufacturer.

This clarification, announced in **Information Bulletin 2004-8** of the Ministère des Finances du Québec, applies to ITR applications filed after October 20, 2004.



Charity or non-profit organization?

Is your organization a charity? Or is it a non-profit organization? Under the GST and QST systems, specific rules apply to each of these organizations.



Charity

Charities and Canadian amateur athletic associations that are registered within the meaning of the *Income Tax Act* and the *Taxation Act* are considered charities under the GST and QST systems. A charity that is **also** a school authority, a public college, a university, a hospital authority or a local authority with the status of a municipality is a *public institution* and is not considered a charity for GST and QST purposes.

Most sales of property and services by a charity are exempt. Examples include commercial accommodation leases (at least one month of occupancy), catering services for private functions, reception hall rentals and sales of used property. However, the sale of certain property and services is taxable.

Charities are not required to collect GST or QST on their exempt sales. They may claim a 50% rebate respecting the tax paid on eligible purchases and expenses.

For more information, see the brochure entitled *The QST and the GST/HST: How They Apply to Charities* ([IN-228-V](#)).

Non-profit organization

A non-profit organization (NPO) is an entity created and operated solely for non-profit purposes. Its income must not be distributed to proprietors, members or shareholders, or made available to them for personal gain. Individuals, successions, trusts, charities, public institutions, municipalities and governments are not considered NPOs.

GST and QST apply to most property and services sold by NPOs, such as mailing lists, meals sold by restaurants, adult physical fitness courses and new property sold for more than its direct cost in gift shops. However, the sale of other property and services is exempt under certain conditions.

Registered NPOs must collect GST and QST on their taxable sales. They can claim input tax credits (ITCs) and input tax refunds (ITRs) in order to recover the tax paid on property and services purchased for their commercial activities.

For more information, see the brochure entitled *The QST and the GST/HST: How They Apply to Non-Profit Organizations* ([IN-229-V](#)).



Services acquired off reserve

Services acquired on or off reserve by **bands** for band-management activities or in relation to on-reserve immovables ("real property" for GST purposes) are not subject to GST or QST. Thus, bands can acquire these services on or off reserve tax free, as long as they meet the eligibility requirements for the tax exemption.

However, GST and QST must be paid on services acquired in relation to off-reserve immovables, and a rebate cannot be claimed respecting the tax paid. For example, construction services acquired by a band to build a community centre off reserve are subject to GST and QST, regardless of where the services are acquired.

GST and QST apply to purchases of transportation, short-term accommodation, entertainment and meals (called "eligible travel expenses") made off reserve by a band. However, if the purchases were made for band-management activities or in relation to an on-reserve immovable, the band can claim a rebate respecting the taxes paid.

Bands can also claim a tax rebate respecting reasonable allowances they pay or reimburse to their employees or band officials for eligible travel expenses. However, these expenses must be incurred on behalf of the band for band-management activities or in relation to an on-reserve immovable.

The regular GST and QST rules apply to the short-term rental of an off-reserve meeting or conference room for band-management activities. Such a transaction is considered a supply of an immovable. If all other conditions are met, a rebate can be claimed respecting the tax paid on the transaction, as in the case of a supply of short-term accommodation (for example, the rental of a hotel room).

The rebate must be claimed within two years after the date on which the tax is paid. Complete form **FP-189-V**, *General Rebate Application*, to claim a GST rebate, and form **VD-403-V**, *General Application for a Québec Sales Tax (QST) Rebate*, to claim a QST rebate.

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



Driving services

Drive-away companies arrange for the delivery of vehicles from one place to another by supplying a driver for the vehicles. This service, known as a *driving service*, may be provided for vehicles moved within Canada or between Canada and the United States (for QST purposes: within Québec, between Québec and another Canadian province, or between Québec and the United States).



Driving services are not considered freight transportation services under the GST and QST systems. Consequently, they cannot be zero-rated. GST and QST therefore apply to driving services provided in whole or in part in Canada (for QST purposes: in whole or in part in Québec).

Drive-away companies that provide driving services may also stack one or more vehicles on the deck of the vehicle being driven. The stacked vehicles are not necessarily owned by the same person as the vehicle being driven, and may or may not be delivered to the same place as the latter. The service of moving the stacked vehicles is referred to as *decking* and, in certain circumstances, may qualify as a freight transportation service for GST and QST purposes.

Example

A drive-away company moves a vehicle with a stacked vehicle from a place in Québec to a place in the United States. The driving and decking services are provided to different persons. The driving service is taxable. The decking service may be considered a freight transportation service and will therefore be zero-rated.

Some drive-away companies supplying driving services tow another vehicle behind the vehicle being driven. Generally, the driver uses the towed vehicle for his or her personal transportation once the vehicle being driven is delivered to its destination. In such a case, the towing service provided by the drive-away company is not considered a supply of a service to the recipient.

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



Exception rule for SMB change of status

Information Bulletin 2004-6 of the Ministère des Finances announced the elimination of the exception rule under which a registrant's status could be changed during a fiscal year, further to an acquisition of control.



Thus, when a large business acquires control of an SMB, the SMB and any corporation with which it is associated keep their SMB status until the end of their current fiscal years.

This change applies to acquisitions of control occurring after June 30, 2004.



Have you moved? Let us know!

Revenu Québec maintains regular communications with over 500,000 agents who collect and remit GST, QST and source deductions. Correspondence of this magnitude requires tight management, which is one of the reasons we ask that you inform us **immediately** of your new contact information when you move. Failure to bring us up to date can result in substantial inconvenience to you, as you will not receive your correspondence from Revenu Québec.



Since September 1, 2001, the note "Ne pas faire suivre" (do not forward) has been stamped on all envelopes used in relation to consumption taxes and source deductions, so that undelivered mail is systematically returned to Revenu Québec. This occurs where an agent has omitted to inform us of a new address or has requested that mail be forwarded to a different address than the one in our files. This measure was introduced to eliminate fraud in relation to certain new registrations.

You can inform us of a change of address using one of three Internet services:

- the **Service québécois de changement d'adresse**, available through Communication-Québec
- Revenu Québec's own **change of address** service, posted on this site
- the Clic Revenu **change of address** service available to clients registered for Revenu Québec's e-services

You can also call us or visit the Revenu Québec office in your area.

Eligible used vehicle estimates for QST purposes

The QST system provides for a method of calculating QST on sales of used vehicles. As a rule, the QST must be calculated on the higher of the following amounts: the sale price agreed to by the parties, or a base price corresponding to the average sale price indicated in certain reference volumes, minus \$500.



Where the sale price agreed to is less than the base price because the vehicle is damaged or shows unusual wear, the purchaser can have the value reduced. The QST is then calculated on the reduced amount. To be granted such a reduction, the purchaser must file a written estimate of the vehicle and the necessary repairs with the Société de l'assurance automobile du Québec, the seller of the vehicle, or Revenu Québec (as applicable). As a rule, this estimate is made by an estimator of automobile damage who holds an attestation of professional qualification issued by the Groupement des assureurs automobiles (GAA). Until recently, qualified estimators could practice their profession at appraisal centres approved by the GAA, firms accredited by the GAA, or businesses independent of the GAA.

In accordance with a measure announced by the Minister of Finance of Québec in **Information Bulletin 2004-9**, the last of these three categories (businesses independent of the GAA) has been excluded. Consequently, such estimates can now be made only by qualified estimators working for businesses approved or accredited by the GAA..

This measure applies to sales of used vehicles on which the QST is payable after November 30, 2004. For the purposes of calculating the QST on such sales, estimates made before December 1, 2004, by persons other than qualified estimators who practice their profession at a GAA-approved or GAA-accredited business will not be accepted after January 31, 2005.

Indians and the tax on car insurance premiums

Under a measure that came into effect on May 7, 2004, Indians, Indian bands and band-empowered entities on Québec reserves no longer pay the 5% tax on car insurance premiums payable to insurers and insurance brokers.



Similarly, Indians, Indian bands and band-empowered entities on Québec reserves no longer pay the 9% tax on insurance contributions payable to the Société de l'assurance automobile du Québec (SAAQ) to register a vehicle or obtain a driver's licence, or to renew vehicle registration or a driver's licence.

Although agents who collect the tax on insurance premiums may normally refund the tax to their customers, Revenu Québec will reimburse the tax paid in this case after May 6, 2004, until insurers, insurance brokers and the SAAQ are able to stop charging it.

Thus, Indians, Indian bands and band-empowered entities that pay tax on their car insurance premiums or insurance contributions after May 6, 2004, must apply directly to Revenu Québec for a refund of the tax, by completing form **VD-403-V**, *General Application for a Québec Sales Tax (QST) Rebate*.

IFTA: Late-filing penalty

In accordance with the International Fuel Tax Agreement, a penalty will be imposed, as of January 1, 2005, on all returns filed late and all returns that are not accompanied by the payment due.



The penalty will correspond to the higher of:

- 10% of the amount due
- \$50

For more information, see the document entitled *Late-Filing Penalty* ([PZ-849-V](#)).

Logbook for employees who use an automobile made available by the employer

Effective 2005, an employee (or a person related to the employee) who uses an automobile made available for a given year by the employer must keep a logbook for recording kilometrage and other pertinent information. The employee must remit a copy of the logbook to the employer by the **prescribed deadline**, and may be fined \$200 for failing to do so.

This measure was announced by the Minister of Finance in the March 2004 Budget Speech. As originally formulated, the measure required the employee to record the number of days in the year during which the automobile was made available to him or her (or to the related person), along with the number of kilometres travelled each day for business purposes and for personal purposes.

A change has been made that will allow employees to record total kilometrage on a weekly or monthly basis. However, the number of kilometres travelled for business purposes (that is, in the course of the individual's office or employment) must be recorded on a daily basis. In addition, each point of departure and arrival (with the number of kilometres) must be indicated with sufficient precision to determine that the kilometres concerned were in fact travelled for business purposes.

Personal-use kilometres will therefore be determined by the following calculation: Total number of kilometres travelled for the week or month, minus the number of kilometres travelled for business purposes during the same period.

If the employee (or the related person) uses the automobile for personal purposes exclusively, he or she need only record the kilometrage indicated on the odometer at the beginning and end of the year (or of the period the automobile was made available).

Note

Please note that there is an error in the paper versions of the *Guide for Employers* (**TP-1015.G-V**, version 2005-01), the *Guide for Employers – Short Version* (**TPF-1015.GS-V**, version 2005-01) and the document entitled *Principal Changes* (**TP-1015.PM-V**, version 2005-01). Contrary to the information given in these documents, employers who make an automobile available to an employer do not have to provide the employee with the required logbook.



Clarifications on employee QPP contributions

Information Bulletin 2004-6 of the Ministère des Finances announced that the *Regulation respecting contributions to the Québec Pension Plan* would be amended to provide that, where an employee is engaged in continuous employment, the exemption for the employee's usual pay period cannot be less than the quotient obtained by dividing the basic exemption for the year by 53.

In addition, where the pensionable earnings for a given pay period exceed the exemption for that period, the employee's contribution on that amount will be at least \$0.01.

These amendments apply as of the 2005 calendar year.

Clic Revenu payment methods

If you are registered for Clic Revenu e-services, you can make your payments through the Revenu Québec Web site using either the online payment or preauthorized debit method. You can pay amounts relating to source deduction, consumption tax, and employer contribution returns filed through Clic Revenu. Payments can be postdated under both methods.



With **online payment**, you can use Clic Revenu to pay amounts owed Revenu Québec, through a direct link established with the Caisses Desjardins or National Bank Web site.

With **preauthorized debit**, you can have a preparer or accountant make payments. No payment is automatically debited from the account, because each request for payment must be authorized by the representative of the business. If you wish to use this payment method, complete and sign form LMW-2.DP-V, *Request for Authorization to Use Preauthorized Debit (Businesses)*, then send it, along with a blank cheque, to Revenu Québec. The form is accessible upon registration for Clic Revenu.

Currently, only holders of a Caisses Desjardins or National Bank account may use these two payment methods. However, Revenu Québec is engaged in talks with other financial institutions. If you would like to know when your financial institution will begin participating in Clic Revenu, we suggest you contact the institution to discuss your needs.

If you have an account with a financial institution that is not a party to the agreement on Clic Revenu e-services, you can mail us your payments. You can also use the special mailbox, or go to the reception desk, at any of our offices.

Online consultation of more types of returns

You may now consult returns online for the following taxes, irrespective of whether the returns were filed by Internet or in hardcopy:



- the specific tax on new tires
- the specific tax on lodging
- the tax on insurance premiums

These three returns join the others that you have been able to consult online for over a year – returns respecting the QST, the fuel tax, tobacco, alcoholic beverages, and source deductions and employer contributions filed during the last five years. Information concerning statements of account, payments and refunds is available online as well. You may also consult corporation income tax returns for fiscal periods ending after April 29, 2003.

If you have any questions or would like further information about **Clic Revenu**, call 1 866 423-3234 toll free, Monday through Friday, from 8 a.m. to 6 p.m. **Register** now!

Three more returns ready for Clic Revenu

If you are registered for the Clic Revenu e-service, "**Online filing of consumption tax returns**," you can now file returns online for the following taxes:



- the specific duty on new tires (form VDZ-541.49-V)
- the specific tax on lodging (form VDZ-541.26-V)
- the tax on insurance premiums (form VDZ-527-V)

These returns are in addition to the combined GST-QST return, the source deductions return and the employer contributions return, which can already be filed online on the Revenu Québec site.



Tax holidays respecting the salaries of certain employees

In **Information Bulletin 2004-6**, the Ministère des Finances announced the following amendment to the tax legislation:

Income derived by an individual from exercising an option to purchase securities may give rise to a tax holiday, where the option was granted in the course of the individual's employment, regarding a security of an eligible person with which the individual's employer is not dealing at arm's length, and where the option is attributable to the period during which the individual received

- one of the tax holidays respecting the salaries of foreign employees, or
- the tax holiday for sailors engaged in international freight transportation.

This amendment applies as of the 2004 taxation year.



Source Deductions of Income Tax on Payments from an RRSP or a RRIF



On December 17, 2004, the Minister of Finance announced the withdrawal of the requirement to deduct 16% income tax at source from amounts paid **periodically**, after December 31, 2004, as benefits under a registered retirement savings plan (RRSP), benefits under a new recognized plan, or payments relating to the minimum amount from a registered retirement savings fund (RRIF).

However, the 16% withholding still applies to **single payments** from an RRSP and **single payments** that exceed the minimum amount from a RRIF, where these payments are made after December 31, 2004.

Please note that no income tax must be withheld from the following amounts:

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

For more information, consult [information bulletin 2004-10](#) of the Ministère des Finances.



Personal income tax: Principal changes for 2004

You can check the principal changes to the personal income tax return for 2004 in a specially prepared [section](#) of our site.

Tax credits for families: How changes in 2005 will affect source deductions

Source deductions of income tax are amounts withheld from certain income throughout the year in order to cover all or part of the income tax payable for the year. The amount withheld by the employer may be reduced, at the employee's request, in order to take into consideration the employee's family situation and any tax deductions to which he or she is entitled. Employers calculate the source deductions on the basis of the *Source Deductions Return* (form **TP-1015.3-V**) completed by their employee.



Starting in 2005, certain income tax credits will be paid as advance payments or will be replaced by other measures. Consequently, a person who has a dependent minor child will, as a rule, receive quarterly child assistance payments from the Régie des rentes du Québec.

In addition, individuals can no longer ask to have child-care expenses taken into account in the calculation of their source deductions of income tax. They may, however, ask Revenu Québec to make quarterly advance payments of the tax credit for child-care expenses to which they are entitled.

Therefore, the following tax credits are no longer included on form TP-1015.3-V:

- the basic amount respecting dependent children who are minors
- the tax reduction for families
- the tax credit for child-care expenses

Important

Individuals who have already asked their employers to take one of these tax credits into consideration must make sure they complete version 2005-01 of form TP-1015.3-V and submit it to their employer. If they fail to do so, their source deductions may be insufficient to cover their income tax payable for the year and they may have to pay additional income tax when they file their return for 2005.

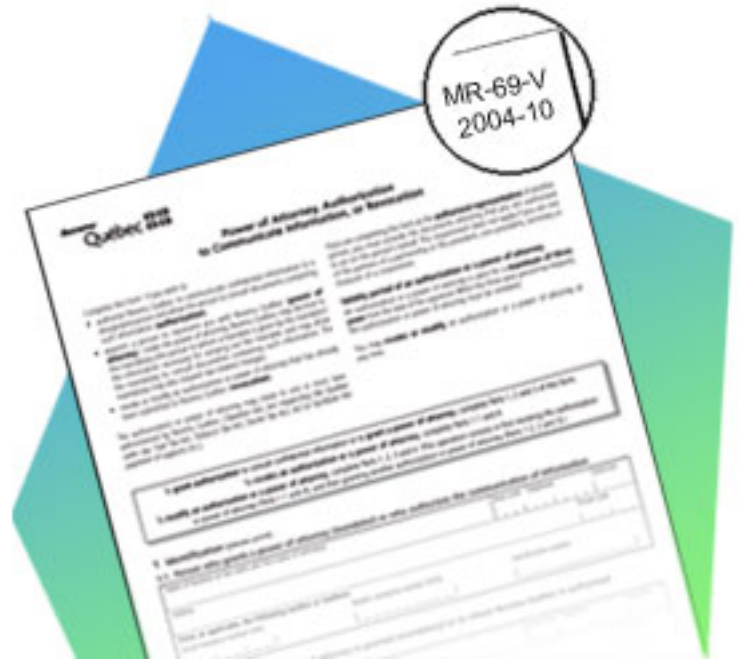


Rights and obligations of corporations and trusts

See our [article](#) on this subject (*Tax News*, first quarter 2004).

New power of attorney, authorization or revocation form

The form *Power of Attorney, Authorization to Communicate Information, or Revocation* (**MR-69-V**) is a document of the utmost importance. It enables you to act on behalf of your client and authorizes Revenu Québec to disclose to you the information necessary for carrying out your mandate.



As of January 1, 2005, Revenu Québec will accept only the most recent version of form MR-69-V (2004-10).

We ask that you begin using the new version of the form right away and destroy all earlier versions. The form is available at Revenu Québec offices and on our Web site.

In an effort to provide you with quality service, we draw your attention to the importance of properly filling out the form and having your client sign it in the appropriate place. In the case of a corporation, you must also ensure that the signee is an authorized representative of the corporation.

We remind you that the authorization or the power of attorney is valid for three years from the date of signature, after which time it must be renewed. An authorization or a power of attorney may be revoked or modified at any time.

Interpretation bulletins

In the months of August through November 2004, the Ministère du Revenu du Québec published 31 interpretation bulletins, of which 17 deal with income tax and 14 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 2004-5	Various Regulations of a Fiscal Nature: Amendments
AVIS 2004-6	Fiscal Administration: Amendments
IMP. 462.1-1/R1	Spousal Attribution Rules (Interspousal Transfers and Loans)
IMP. 462.2-1/R1	Attribution Rules: Related Minors (Transfers and Loans of Property to a Related Minor)
IMP. 462.9-1/R1	Attribution Rules: Use of a Trust or Assistance of a Third Person for the Benefit of a Spouse or a Related Minor
IMP. 726.4.7-1/R1	Additional Deduction of 66 2/3% Granted to an Individual in Respect of a Certified Québec Film
IMP. 726.4.7-2/R1-1/R2	Additional Deduction Relative to a Certified Québec Film Granted According to the Financial Commitment of an Individual Investor
LMR. 28-1/R64	Interest Rates
ADM. 7-1	Reduction in Source Deductions of Income Tax in Respect of a Payment for Services Rendered in Québec by a Person Not Resident in Canada
AVIS 2004-7	Bill 45
AVIS 2004-8	Replacement of the Source Deductions Tables: Minister's Order
IMP. 1-4/R1	Meaning of "Registered Pension Plan"
IMP. 37-2/R2	Payment or Reimbursement by an Employer of the Amounts to be Paid by an Employee as a Member of a Professional Association
IMP. 39.5-1/R1	Personal Travel Expense Allowances or Reimbursements Received by Part-Time Employees
IMP. 134-1/R1	Recreational Facilities and Club Fees
IMP. 1045-1/R3	Penalty for Failure to File a Tax Return
SPECIAL 182	Québec Amateur Athletic Associations: Particulars Respecting Registration Conditions

Consumption taxes

AVIS 2004-5	Various Regulations of a Fiscal Nature: Amendments
AVIS 2004-6	Fiscal Administration: Amendments

LMR. 28-1/R64	Interest Rates
TAB. 9/R1	Tobacco Tax Reimbursement Resulting From the Tobacco Tax Reduction
TVQ. 406-1/R3	Compensation in Respect of Printed Books
TVQ. 541.23-1/R2	Application of the Specific Tax on Lodging in Prescribed Tourist Regions: Transitional Rules
TVQ. 541.24-1	Collection of the Specific Tax on Lodging
TVQ. 541.24-2	The Specific Tax on Lodging and the Supply of a Sleeping-Accommodation Unit for More than 31 Consecutive Days
TVQ. 678-1/R4	The Gouvernement du Québec and Québec's Consumption Taxes
ADM. 7-1	Reduction in Source Deductions of Income Tax in Respect of a Payment for Services Rendered in Québec by a Person Not Resident in Canada
AVIS 2004-7	Bill 45
AVIS 2004-8	Replacement of the Source Deductions Tables: Minister's Order
TVQ. 350.48-1	Measures for the Clothing Manufacturing Industry
TVQ. 379-1/R1	Rebate of the QST on the Supply by Way of Sale of an Immovable by a Person Not Registered for the QST



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 January 1 to December 31, 2004.

Period	Annualized interest rate (%)	Penalty rate (%)
2004		
Jan. 1 - Mar. 31	2.4132	6
Apr. 1 - June 30	2.4132	6
July 1 - Sept. 30	2.3870	6
Oct. 1 - Dec. 31	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 the Ministère, for the quarterly periods from January 1 to December 31, 2004.

Period		Interest rate (%)
2004		
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
Oct. 1 - Dec. 31	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](#).

New publications

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



- *The Refundable Tax Credit for Child-Care Services (IN-103-V, 2004-10)*
- *Clic Revenu for Businesses and Individuals in Business: Electronic services at your fingertips! (IN-141-V, 2004-08)*
- *Déclaration de services aux citoyens et aux entreprises (IN-315, 2004-09)*. Available in French only.
- *Work Premium (IN-245-V, 2004-10)*
- *Advance Payments of the Refundable Tax Credit for Child-Care Services (IN-246-V, 2004-10)*
- *Employee or Self-Employed Person? (IN-301-V, 2004-10)*
- *Tax Credit for Home-Support Services for Seniors (IN-102-V, 2004-08)*
- *The QST and the GST/HST: How They Apply to Charities (IN-228-V, 2004-10)*

Sixth edition of Québec tax legislation now available

A new edition of Québec tax legislation is now available (in French only) from **Publications du Québec**. The *Codification administrative des lois et des règlements fiscaux ainsi que des lois et des règlements connexes* is in two volumes, entitled *Impôts* (income tax) and *Taxes* (consumption taxes).

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