

REVENU  
QUÉBEC



Canada Revenue  
Agency

Agence du revenu  
du Canada



# REGISTERING WITH REVENU QUÉBEC

---

[revenuquebec.ca](http://revenuquebec.ca)



**AS AN EMPLOYER OR  
THE REPRESENTATIVE  
OF A BUSINESS, YOU MAY HAVE  
TO COLLECT TAXES OR WITHHOLD  
INCOME TAX, CONTRIBUTIONS  
AND PREMIUMS ON OUR BEHALF  
AND REMIT THEM TO US.**

---

We have designed this guide to help you understand and fulfill your tax obligations.

This document was prepared in collaboration with the Canada Revenue Agency.



Canada Revenue Agency    Agence du revenu  
du Canada

This document is provided for information purposes only. It does not constitute a legal interpretation of the *Taxation Act*, the *Excise Tax Act*, the *Act respecting the Québec sales tax* or any other legislation.

ISBN 978-2-550-80276-1 (Print Version)

ISBN 978-2-550-80278-5 (PDF)

Legal deposit – Bibliothèque et Archives nationales du Québec, 2018

Legal deposit – Library and Archives Canada, 2018

# CONTENTS

<b>Introduction</b>	<b>6</b>
<b>GST and QST</b>	<b>8</b>
General rules . . . . .	8
Specific rules . . . . .	11
QST registration rules . . . . .	12
When to register for the GST . . . . .	12
When to register for the QST . . . . .	12
<b>Source deductions</b>	<b>13</b>
<b>Corporation income tax</b>	<b>13</b>
<b>Other taxes and activities</b>	<b>14</b>
Restaurant sector . . . . .	14
Specific tax on alcoholic beverages . . . . .	14
Tax on lodging . . . . .	15
Specific duty on new tires . . . . .	15
Tax on insurance premiums . . . . .	15
Tobacco tax . . . . .	16
Fuel tax . . . . .	16
International Fuel Tax Agreement . . . . .	16
Municipal tax for 9-1-1 service . . . . .	16
Clothing industry . . . . .	16
Logging operations . . . . .	17
Public utilities . . . . .	17
Mining tax . . . . .	17

# INTRODUCTION

We collect income tax and consumption taxes owed to the Québec government. Employers and businesses act as agents and collect taxes, contributions, premiums and source deductions under various laws on our behalf. To do this, they must register for certain files.

This document contains information that will help you determine whether you must act as an agent of Revenu Québec and whether you are required to register.

The online services in My Account for businesses are designed to help you fulfill your tax obligations easily and efficiently. For example, you can use these services to consult your tax file. To register, go to our website at [revenuquebec.ca](http://revenuquebec.ca). Our website also provides information specific to your type of business.

You can use one of the registration methods in the table on the following page to register for our files. After you have registered, we may contact you for additional information.

## Abbreviations used in this guide

CNESST	Commission des normes, de l'équité, de la santé et de la sécurité du travail
GST	Goods and services tax
HST	Harmonized sales tax
ITC	Input tax credit
ITR	Input tax refund
NPO	Non-profit organization
PSB	Public service body
QST	Québec sales tax



Files	Online registration	Registration by telephone	Registration in person or by mail		
			<i>Application for Registration (LM-1-V)<sup>1</sup></i>	<i>Permit Application</i>	<i>Application for an IFTA Licence and Decals (CA-500-V)</i>
GST/HST and QST	•	•	•		
Source deductions	•	•	•		
Corporation income tax	•	•	•		
<b>Other files and activities</b>					
Restaurant sector	•	•	•		
Specific tax on alcoholic beverages	•	•	•		
Tax on lodging	•	•	•		
Specific duty on new tires	•	•	•		
Tax on insurance premiums	•	•	•		
Tobacco tax				• TA-6.1-V <sup>1</sup>	
Fuel tax				• CA-27.1-V <sup>1</sup>	
International Fuel Tax Agreement					• CA-500-V <sup>1</sup>
Municipal tax for 9-1-1 service	•	•	•		
Clothing industry	•	•	•		
Logging operations	•	•	•		
Public utilities	•		•		
Mining tax	•		•		

1. You can get this form on our website at [revenuquebec.ca](http://revenuquebec.ca), or you can order it online or by telephone at one of the numbers on the back of this document.



# GST AND QST

---

## General rules

---

Persons who carry on commercial activities in Canada must register for the GST.<sup>2</sup> Persons who carry on commercial activities in Québec must also register for the QST and collect GST and QST when these taxes apply to goods and services supplied to customers.

Under an agreement between the federal and Québec governments, we administer the GST in Québec. We therefore receive and process GST registration applications submitted by persons carrying on commercial activities in Québec whose businesses are physically located in Québec. However, registration applications for the GST and QST submitted by selected listed financial institutions are processed by the Canada Revenue Agency (CRA). For more information, see [canada.ca/gst-hst-financial-institutions](http://canada.ca/gst-hst-financial-institutions).

Persons registered for the GST<sup>3</sup> are automatically registered for the HST, which applies in Prince Edward Island, New Brunswick, Nova Scotia, Ontario and Newfoundland and Labrador. The HST must be collected by persons that make taxable sales in these provinces. To find out what the applicable HST rate is in each of these provinces, refer to our website at [revenuquebec.ca](http://revenuquebec.ca).

If you are not resident in Québec, call us at one of the numbers on the back of this document.

An individual, a personal trust or a partnership made up solely of individuals that carries on a business without a reasonable expectation of profit does not carry on a commercial activity and cannot register for the GST and the QST. The same applies to most businesses that supply exempt property or services.

However, if you are a small supplier, you can decide whether or not to register for the GST and the QST. If you register, you must remain registered for at least one year. See the “Specific rules” section on page 11 for exceptions.

### NOTE

If you are a small supplier and you choose to register for the GST and QST, you must collect the taxes and remit them to us. In addition, you can generally claim ITCs and ITRs to recover the taxes paid on goods and services acquired in the course of your commercial activities.

---

2. In this document, the term “GST” is used to mean “GST/HST,” unless otherwise specified.

3. Here, the term “GST” is used to mean GST only, not GST/HST.



## Small supplier

You are considered a small supplier if the total taxable sales (including zero-rated sales) made worldwide by you and your associates in the course of a given calendar quarter or in the four calendar quarters preceding the given calendar quarter do not exceed \$30,000. Total taxable sales do not include amounts from GST and QST, financial services, sales of capital property and the goodwill of a business.

If the total exceeds \$30,000 in a given calendar quarter, you are no longer considered a small supplier as of the first taxable sale that causes the total of your sales to exceed \$30,000. If the total exceeds \$30,000 during the four-quarter period preceding the given calendar quarter, you are no longer considered a small supplier immediately after the end of the first calendar month following the four calendar quarters.

### NOTE

A person is usually associated with another person if one person controls the other. For example, the following persons can be associated: two corporations, an individual and a corporation, or a person and a partnership or trust.

In this document, we use the term “sale” rather than “supply” since goods and services are most often supplied by way of sale. A supply is the provision of a good or service by way of, for example, sale, barter transaction, exchange, transfer, lease or gift.



**Example 1**

The total of a business's taxable sales exceeds \$30,000 as of the first calendar quarter it begins its commercial activity.

The business is required to register for the GST and QST as soon as the total of its taxable sales exceeds \$30,000. The sale that causes the total to exceed the \$30,000 limit during the calendar quarter is taxable, as are all subsequent sales. Taxes must be collected on the sales.

**Example 2**

The total of a business's taxable sales made during the four calendar quarters of 2017 exceeds \$30,000. The business is no longer considered a small supplier after January 31, 2018. It is therefore required to be registered for the GST and QST as of the day it makes its first taxable sale after January 31, 2018.<sup>4</sup>

**Example 3**

A business makes its first taxable sales at the end of 2016. It continues its commercial activities in 2017.

	Taxable sales	
	2016	2017
January 1 to March 31	\$0	\$8,000
April 1 to June 30	\$0	\$11,000
July 1 to September 30	\$10,000	\$7,500
October 1 to December 31	\$15,000	\$8,200

In 2016, the total of its taxable sales is \$25,000 (\$0 + \$0 + \$10,000 + \$15,000). However, after the first quarter of 2017, the total of its sales for the four preceding calendar quarters is \$33,000 (\$0 + \$10,000 + \$15,000 + \$8,000), which exceeds the maximum amount.

The business is therefore considered a small supplier throughout the whole first quarter of 2017 and the month following this quarter, April 2017. However, it is required to be registered for the GST and QST as of its first taxable sale after April 30, 2017.<sup>4</sup>

4. See the sections entitled "When to register for the GST" and "When to register for the QST" on page 12 for information about the time limit for applying for registration.



Most property and services are taxable or zero-rated (that is, taxable at 0%). In this document, the term “taxable” includes both taxable and zero-rated sales.

However, certain goods and services are exempt from GST and QST, including:

- long-term residential accommodation (at least one month of occupancy);
- most sales of residential complexes that are not new;
- most financial services;
- most healthcare, educational, childcare and legal-aid services;
- certain services supplied by governments and PSBs (municipalities, school authorities, hospital authorities, public colleges, universities, non-profit organizations and charities).

A public institution or a PSB (a non-profit organization, a charity, a municipality, a school authority, a hospital authority, a public college or a university) is considered to be a small supplier if the total of its taxable sales does not exceed \$50,000. A charity or a public institution is considered to be a small supplier in the following cases:

- It is in its first year of operation.
- It is in its second year of operation, and its gross revenue did not exceed \$250,000 during its first fiscal year.
- It has been in operation for over two years, and its gross revenue did not exceed \$250,000 during one of the two fiscal years preceding the current fiscal year.

To calculate gross revenue, you must take into account income from all sources, such as donations, grants, and income from property, investments or businesses. You must also take into account any amount considered a capital gain or loss for the purposes of calculating income tax.

---

## Specific rules

---

Regardless of the annual total of your taxable sales, you must register for the GST and the QST if you:

- carry on a taxi or limousine business;
- are not resident in Québec (or in Canada, for GST purposes) and you charge admission to the public for activities or events that take place in Québec (or in Canada, for GST purposes).

You must also register if you solicit orders in Québec (or in Canada, for GST purposes) for printed material (newspapers, books, periodicals, magazines, etc.), accompanied or not by sound recordings, to be shipped by mail or courier in Québec (or in Canada, for GST purposes), unless you are considered a small supplier.



---

## QST registration rules

---

You must register for the QST if you are registered or are applying to register for the GST.

You must also register for the QST if you are a small supplier and you:

- sell fuel at retail;
- sell alcoholic beverages, other than as a small supplier with a reunion permit under the *Act respecting liquor permits*;
- sell or lease new tires;
- sell or lease new or used road vehicles, other than a road vehicle that is your capital property, for a period of 12 months or more.

You must also register for the QST if you sell tobacco at retail.

---

## When to register for the GST

---

You must apply for registration under the GST system before the 30th day following the day on which you make your first taxable sale in Canada, otherwise than as a small supplier. You must collect GST as of the time you are required to be registered.

If you are not resident in Canada and you charge admission to the public, you must apply for registration before making your first taxable sale in Canada.

If you carry on a taxi business, you must apply for registration before the 30th day following the day on which you make your first taxable sale in Canada.

---

## When to register for the QST

---

You must apply for registration under the QST system before you make your first taxable sale in Québec, otherwise than as a small supplier. You must collect QST as of the time you are required to be registered.

If you are a retail vendor of tobacco or fuel, a vendor of new tires, road vehicles or alcoholic beverages, or you are not resident in Québec and you charge admission to the public, you must also apply for registration before making your first taxable sale in Québec.

If you carry on a taxi business, you must apply for registration before making your first taxable sale in Québec.



# SOURCE DEDUCTIONS

If you are an employer, we assign you a number that confirms your registration for source deductions when you apply for registration or make a first payment to Revenu Québec as a new employer.

If you pay salaries, wages or remuneration, you must:

- make source deductions of Québec income tax, Québec Pension Plan contributions and Québec parental insurance plan premiums;
- remit the amounts withheld to us;
- remit to us your Québec parental insurance plan premiums, your employer contributions to the Québec Pension Plan and the health services fund, your contribution related to labour standards and, where applicable, your contribution to the Workforce Skills Development and Recognition Fund;
- complete and send us the RL slips and the *Summary of Source Deductions and Employer Contributions* (RLZ-1.S-V).

## NOTE

If you are an employer and you do not have an establishment in Québec, the above obligations do not apply to you, and you are not required to register for source deductions.

## Periodic CNESST payments (relating to occupational health and safety)

You must make periodic CNESST payments (relating to occupational health and safety) to Revenu Québec at the same time and in the same way as your source deductions and employer contributions. For more information, see the CNESST website at [cnesst.gouv.qc.ca](http://cnesst.gouv.qc.ca).

# CORPORATION INCOME TAX

If your business is a corporation, we assign you a number for income tax purposes. We assign this number when you register for corporation income tax or with the enterprise register if the business has a Québec charter. Otherwise, we assign the number when you file your first corporation income tax return. The number facilitates the processing of the income tax return that all corporations carrying on a business in Québec are required to file.



# OTHER TAXES AND ACTIVITIES

---

## Restaurant sector

---

If you operate a restaurant establishment, you must notify us when you apply for registration. You are subject to the mandatory billing measures, which means you must provide bills to your customers. If you are registered for the QST, you must produce the bills using a sales recording module (SRM).

For more information about your obligations, see *Mandatory Billing Information: Bars and Restaurants* (IN-575-V).

---

## Specific tax on alcoholic beverages

---

If you produce, sell or import wine, beer, cider or any other alcoholic beverage, you must notify us. To carry on this type of activity, you must generally be registered for the GST and the QST.

For more information about the tax, see *Consumption Taxes and Producers of Alcoholic Beverages* (IN-263-V).



---

## Tax on lodging

---

You are required to collect the tax on lodging if you operate an establishment subject to the tax on lodging located in a tourism region<sup>5</sup> in which this tax applies. You must apply for registration before you collect this tax for the first time. You need register only once for all of your establishments, even if they are located in more than one tourism region, but you must indicate where they are located when you register.

You are not required to register for the tax on lodging if you supply all your accommodation units through a digital accommodation platform operated by a person registered for the tax on lodging. However, if you supply an accommodation unit using another method (for example, you supply the unit yourself or through a digital accommodation platform operated by a non-registrant), you must register for the tax on lodging.

A person that operates a digital accommodation platform can register for the tax on lodging voluntarily. In such a case, the person must collect the tax.

For more information about the tax, see *Tax on Lodging* (IN-260-V).

---

## Specific duty on new tires

---

You are required to collect the specific duty on new tires if you lease or sell new tires<sup>6</sup> at retail, if you sell road vehicles equipped with new tires at retail, or if you lease, on a long-term basis, road vehicles equipped with new tires. You must notify us before collecting the duty for the first time.

For more information, visit our website at [revenuquebec.ca](http://revenuquebec.ca).

---

## Tax on insurance premiums

---

If, in the course of your commercial activities, you collect insurance premiums that are subject to the tax on insurance premiums, you are required to collect the tax. You may also be required to register for the tax on insurance premiums. To find out whether you must register, call us at one of the numbers on the back of this document. If you are required to register for the tax, file your registration application before collecting the tax on insurance premiums for the first time.

For more information about the tax, visit our website at [revenuquebec.ca](http://revenuquebec.ca).

---

5. A list of tourism regions in which the tax applies is available on our website at [revenuquebec.ca](http://revenuquebec.ca).

6. New tires are subject to the duty if they have a rim diameter not exceeding 62.23 cm (24.5 in.) and an overall diameter not exceeding 123.19 cm (48.5 in.).



---

## Tobacco tax

---

If you sell tobacco at retail, you must register for the QST.

If you are a collection officer, an importer, a manufacturer, a storer or a carrier of tobacco, you must notify us and you must hold a permit for each activity carried on in Québec. If you are in possession of tobacco manufacturing equipment, you must hold a manufacturer's permit. The same requirement applies if you bring tobacco manufacturing equipment into Québec or cause such equipment to be brought into Québec.

For more information about the tax, see *An Overview of the Tobacco Tax Act* (IN-219-V).

---

## Fuel tax

---

If you sell fuel at retail, you must register for the QST.

If you are a collection officer, an importer, a refiner or a storer of bulk fuel in an establishment other than a service station, or a carrier of bulk fuel, you must notify us and you must hold a permit for each activity carried on in Québec.

The same requirements apply if you colour fuel oil, or blend, for the purposes of resale, a fuel that is subject to the tax with another petroleum product that is not subject to the tax, unless you hold a refiner's permit. However, a permit is not necessary for commercial activities related exclusively to propane or natural gas.

For more information about the tax, see *An Overview of the Fuel Tax Act* (IN-222-V).

---

## International Fuel Tax Agreement

---

If you are an interjurisdictional carrier who owns a qualified motor vehicle under the International Fuel Tax Agreement (IFTA), you must notify us to obtain an IFTA licence and decals.

For more information, call us at 418 652-4382 or, toll-free, at 1 800 237-4382, or see *Carriers and the International Fuel Tax Agreement* (IN-231-V).

---

## Municipal tax for 9-1-1 service

---

If you supply telephone services, you must register for the municipal tax for 9-1-1 service before you collect this tax for the first time.

The term "telephone service" means a telecommunications service that:

- can be used to dial 9-1-1 to directly or indirectly reach a 9-1-1 emergency centre providing services in Québec; and
- is provided in the territory of a municipality by a telecommunications service provider.

A telecommunications service is considered to be provided in the territory of a municipality where the telephone number assigned to the client for the use of the service has a Québec area code.

For more information about the tax, visit our website at [revenuquebec.ca](http://revenuquebec.ca).

---

## Clothing industry

---

You must notify us that you carry on activities in the clothing manufacturing industry when you apply for registration.



---

## Logging operations

---

You must notify us if you sell forest products (timber or products derived from timber). You do not have to notify us if your only activity is transporting forest products or cutting timber.

---

## Public utilities

---

You are subject to the public utilities tax provided for in the *Taxation Act* if your business:

- operates a system of gas distribution to Québec consumers;
- operates a system of production, transmission or distribution of electric power, or produces electric power; or
- operates a telecommunications system.

You must inform us that you carry on these commercial activities when you apply for registration.

---

## Mining tax

---

If you perform mining operation work on land situated in Québec or in a mine that you own, lease or occupy, you must inform us when you apply for registration.







# TO CONTACT US

## Online

revenuquebec.ca



## By telephone

### Individuals and individuals in business

Monday to Friday: 8:30 a.m. to 4:30 p.m.

Québec City

418 659-6299

Montréal

514 864-6299

Elsewhere

1 800 267-6299 (toll-free)

### Businesses, employers and agents for consumption taxes

Monday, Tuesday, Thursday and Friday: 8:30 a.m. to 4:30 p.m.

Wednesday: 10:00 a.m. to 4:30 p.m.

Québec City

418 659-4692

Montréal

514 873-4692

Elsewhere

1 800 567-4692 (toll-free)

### Complaints – Bureau de la protection des droits de la clientèle

Monday to Friday: 8:30 a.m. to noon and 1:00 p.m. to 4:30 p.m.

Québec City

418 652-6159

Elsewhere

1 800 827-6159 (toll-free)

### Individuals with a hearing impairment

Montréal

514 873-4455

Elsewhere

1 800 361-3795 (toll-free)

## By mail

### Individuals and individuals in business

#### Montréal, Laval, Laurentides, Lanaudière and Montérégie

Direction principale des relations  
avec la clientèle des particuliers

Revenu Québec

C. P. 3000, succursale Place-Desjardins

Montréal (Québec) H5B 1A4

#### Québec City and other regions

Direction principale des relations  
avec la clientèle des particuliers

Revenu Québec

3800, rue de Marly

Québec (Québec) G1X 4A5

### Businesses, employers and agents for consumption taxes

#### Montréal, Laval, Laurentides, Lanaudière, Montérégie, Estrie and Outaouais

Direction principale des relations  
avec la clientèle des entreprises

Revenu Québec

C. P. 3000, succursale Place-Desjardins

Montréal (Québec) H5B 1A4

#### Québec City and other regions

Direction principale des relations  
avec la clientèle des entreprises

Revenu Québec

3800, rue de Marly

Québec (Québec) G1X 4A5

### Complaints – Bureau de la protection des droits de la clientèle

Revenu Québec

3800, rue de Marly, secteur 3-4-5

Québec (Québec) G1X 4A5

2017-12

Cette publication est également disponible en français et s'intitule *Inscription aux fichiers de Revenu Québec* (IN-202).

IN-202-V (2018-02)