

Income Tax

ADM. 1.4/R1

Direction principale des lois sur les impôts

Direction générale de la législation

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This version of bulletin ADM. 1.4 supersedes the version of August 31, 2005. It has been revised in order to update its content.

This bulletin describes the various services offered by the Direction principale des lois sur les impôts (DPLI).

DIRECTION PRINCIPALE DES LOIS SUR LES IMPÔTS

Paul Jr Bergeron, Senior Director

1. The DPLI is responsible for the interpretation of fiscal laws and regulations for Revenu Québec for all matters relating to income tax, employer obligations and socio fiscal programs. It is also responsible for the interpretation of various agreements with other government entities with respect to collection, administrative management, taxation and social security.
2. The DPLI is charged with establishing Revenu Québec's position with respect to the matters for which it is responsible and with communicating that position to all of Revenu Québec's operating branches and to the tax community.
3. To carry out its duties, the DPLI has four branches to which specific matters are attributed—interpretations for businesses, interpretations for individuals, interpretations for mandataries and trusts, and integrity and research regarding aggressive tax planning.

DIRECTION DE L'INTERPRÉTATION RELATIVE AUX ENTREPRISES

Isabelle Blanchet, Director

4. This branch is responsible for interpretations dealing with such subjects as:
 - the general tax treatment of corporations;
 - property income and business income;
 - capital gains;

- partnerships;
- natural resources;
- tax on public utilities;
- corporation income tax;
- corporate reorganizations;
- tax incentives:
 - the new economy; and
 - regional development;
- non-profit and other organizations; and
- mining tax.

DIRECTION DE L'INTERPRÉTATION RELATIVE AUX PARTICULIERS

Patrick Villiard, Director

5. This branch is responsible for interpretations dealing with such subjects as:
- the general tax treatment of individuals;
 - refundable and non-refundable personal tax credits and the transfer of credits;
 - the refundable tax credit for home-support services for seniors;
 - the refundable tax credit for caregivers of persons 18 years of age or older;
 - the computation of employment income;
 - annuities and pension plans;
 - deferred compensation;
 - the Québec education savings incentive and education savings plans;
 - stock savings plans;
 - scientific research and experimental development (R&D);
 - tax on capital and the computation of paid-up capital;
 - international financial centres;
 - alternative minimum tax;
 - security for departure from Canada;

- the foreign tax credit;
- the tax credit for the development of e-business;
- the deduction for innovative manufacturing corporations;
- the tax credit for technological adaptation services; and
- the tax credit for the digital transformation of print media companies.

DIRECTION DE L'INTERPRÉTATION RELATIVE AUX MANDATAIRES ET AUX FIDUCIES

Sonia Wagner, Director

6. This branch is responsible for interpretations dealing with such subjects as:
- source deductions (Québec Pension Plan (QPP) contributions and Québec parental insurance plan (QPIP) premiums) and employer contributions (QPP, health services fund and Workforce Skills Development and Recognition Fund (WSDRF) contributions, the contribution related to labour standards, and QPIP premiums);
 - trusts and their beneficiaries, successions, income tax upon death, inter vivos transfers and attribution rules;
 - the solidarity tax credit;
 - returns, assessments, refunds, the provision of electronic services and certain other subjects relating to tax administration;
 - medical expenses;
 - Aboriginal taxation;
 - employment support measures, income replacement, social assistance and the shelter allowance;
 - tax measures relating to training;
 - donations and gifts (a non-refundable tax credit for individuals and a deduction for corporations);
 - bankruptcy;
 - income tax of non-residents;
 - tax conventions and international organizations;
 - prescription drug insurance;
 - tax credits in the cultural field; and
 - instalment payments.

DIRECTION DE L'INTÉGRITÉ ET DE LA RECHERCHE EN MATIÈRE DE PLANIFICATION FISCALE AGRESSIVE

Christophe De Koster, Director

7. This branch is responsible for matters such as:

- the legal monitoring of legislation, case law, doctrine and administrative positions of tax authorities related to aggressive tax planning;
- providing legal and interpretative support in aggressive tax planning files;
- taking legal positions to contest aggressive tax planning schemes;
- receiving preventive or mandatory disclosures relating to aggressive tax planning (other than those received in the context of claims for refundable tax credits) and making the first assessment of the transactions submitted;
- carrying out fundamental legal research, that is, analyzing and interpreting the law in order to identify new aggressive tax planning schemes;
- developing proposals for legislative changes or new measures to preserve or improve the integrity of the tax system;
- exchanging information with the federal tax authorities and other tax authorities (excluding exchanges of information carried out by liaison officers); and
- coordinating organizational activities related to aggressive tax planning schemes.

INTERPRETATION SERVICE

8. The DPLI provides interpretations of the laws, regulations and agreements for which it is responsible. Before requesting such an interpretation, you may wish to contact Revenu Québec's client services or consult Revenu Québec's website to obtain answers to your questions.

9. Requests for an interpretation must be made in writing and supported by all the relevant facts and documents, and should be sent to:

Direction principale des lois sur les impôts
Direction générale de la législation
Revenu Québec
3800, rue de Marly, secteur 5-2-1
Québec (Québec) G1X 4A5

10. For a fee, the DPLI also provides advance rulings¹ and written opinions.² For more information regarding such requests, see the current versions of interpretation bulletins LAF. 96.1-1 and LAF. 96.1-2.

¹ An advance ruling is a written statement issued by Revenu Québec to a person, informing that person in advance of the tax treatment that will be given to one or more specific transactions contemplated by a taxpayer.

² A written opinion is a written statement issued by Revenu Québec to a person, informing that person of Revenu Québec's interpretation of fiscal legislation as it applies to a transaction (past or present, real or hypothetical). A written opinion may also deal solely with the interpretation of fiscal legislation, without any particular factual situation being disclosed.