

Income Tax

ADM. 1.5/R37
Date of publication:

Withdrawn Bulletins
March 26, 2024

This bulletin lists all the interpretation and administrative bulletins withdrawn in the past 24 months. It is updated on a regular basis.

MARCH 26, 2024 *No bulletins withdrawn or cancelled.*

DECEMBER 20, 2023 *No bulletins withdrawn or cancelled.*

SEPTEMBER 29, 2023 *No bulletins withdrawn or cancelled.*

JUNE 29, 2023

TVQ. 198-2 **Supply by Way of Sale of Work-in-Progress** (May 31, 1996). Withdrawn and superseded by bulletin TVQ. 169.3-1. The bulletin was revised to take into account amendments to the *Act respecting the Québec sales tax* regarding the supply of financial services—which has been exempt under the QST system since January 1, 2013—and to harmonize with the GST/HST system.

MARCH 31, 2023

TVQ. 126-1/R2 **Fees Charged by a University for Educational Materials** (February 28, 2001). Withdrawn because the Québec sales tax system is harmonized with the goods and services tax and harmonized sales tax system. For supplies made by a university, as defined in section 1 of the *Act respecting the Québec sales tax* (CQLR, c. T-0.1), Revenu Québec applies the principles explained in GST/HST memorandum 20-3, *Universities*.

DECEMBER 21, 2022

TVQ. 240-1 **Input Tax Refund in Respect of a Computer** (July 30, 1999). Withdrawn. Computer equipment (“a computer”) was previously included in property referred to in the second paragraph of Class 12 of Schedule B to the *Regulation respecting the Taxation Act*, subject to conditions and provided it was acquired after May 12, 1988, and before June 13, 2003. A computer is now considered “capital property” under section 1 of the *Act respecting the Québec sales tax* because it is included in Class 50 of Schedule B to the *Regulation respecting the Taxation Act*. Furthermore, given that the Québec sales tax system is harmonized with the federal goods and services tax system, Revenu Québec applies the same principles as those explained in GST/HST Memorandum 8.1, *General Eligibility Rules*.

TVQ. 321-1 **Expenses Incurred in Connection with a Seizure or Repossession of Property by a Creditor Who has Made a Supply of a Financial Service** (January 31, 1997). Withdrawn owing to the exemption generally applied to the supply of a financial service as of January 1, 2013.

SEPTEMBER 30, 2022 *No bulletins withdrawn or cancelled.*

JUNE 30, 2022

TVQ. 198-4 **The Québec Sales Tax (QST) and the Judicial Costs and Extrajudicial Fees Charged to a Debtor** (April 28, 2000). Withdrawn and superseded by bulletin TVQ. 16-31. The position set out in the bulletin remains unchanged. The bulletin number has been modified considering that the amount paid by the debtor is not consideration for a supply.