



INTERPRETATION AND ADMINISTRATIVE BULLETIN
CONCERNING THE LAWS AND REGULATIONS

Consumer Taxes

Withdrawn and Archived Bulletins

These bulletins have been withdrawn and archived. They are up-to-date through their last publication date and remain available for research purposes and as references.

FUEL TAX (CAR.)

- CAR. 5/R4 [Tracke drills](#)
- CAR. 6/R4 [Refund of the fuel tax in respect of gasoline that was used to supply an aircraft engine being tested on the ground or in the air](#)
- CAR. 18/R1 [The Use of Automotive Gasoline in Aviation](#)

TOBACCO TAX (TAB.)

- TAB. 11/R1 [Tobacco Products - Quality Control, Development and Research](#)

QUÉBEC SALES TAX (TVQ.)

- TVQ. 16-18/R2 [Interprovincial and International Highway Transportation Equipment](#)
- TVQ. 80.2-1/R1 [Telephone Order Management Service](#)
- TVQ. 80.2-2/R1 [The Supply of Long-Distance Services by Certain Hotel Establishments](#)
- TVQ. 80.2-3 [Input Tax Refunds and Suppliers of Telecommunication Services](#)
- TVQ. 206.1-2 [Food, Beverages and Entertainment Supplied as Part of a Convention](#)
- TVQ. 206.1-4/R1 [Supply of Natural Gas](#)
- TVQ. 206.1-5 [A Supply of Heat Transmitted by Steam](#)
- TVQ. 206.1-6/R1 [Input Tax Refund Restriction in Respect of Road Vehicles Weighing Less Than 3,000 Kilograms](#)
- TVQ. 206.1-7/R1 [1 800, 1 888 or 1 877 Telephone Service and Input Tax Refunds](#)
- TVQ. 206.1-9 [Qualification as a small or medium-sized business of as a large business](#)
- TVQ. 206.1-10 [Particulars regarding the phasing out of the ITR restrictions applicable to large businesses that is to begin on January 1, 2018](#)

TVQ. 206.2-1/R1	<u>Road Vehicle used only Elsewhere than on Public Highways that is not Registered for such Use Though, or Whose Registration Certificate does not Provide for such Use</u>
TVQ. 206.3-1/R1	<u>Supply to a large business of motive fuel used to power a road vehicle used in the course of producing movable property</u>
TVQ. 206.3-2/R1	<u>Electricity, gas, combustibles or steam used in the course of producing mobile homes</u>
TVQ. 206.3-3	<u>Electricity Used by a Farmer</u>
TVQ. 206.3-4	<u>Energy Used by a Large Business to Produce Movable Property</u>
TVQ. 206.3-5	<u>Electricity, Gas, Combustibles or Steam Partly Used in the Course of the Production Activities of a Large Business</u>
TVQ. 206.3-6	<u>Energy for Operating Equipment Used Both for the Production of Movable Property and for Heating an Immovable</u>
TVQ. 206.3-7	<u>Electricity, gas, fuel or steam used to power equipment for the air-conditioning, lighting, heating or ventilation of a production site</u>
TVQ. 206.3-8/R2	<u>Electricity used by a lessee under a commercial lease of an immovable</u>
TVQ. 288.1-1	<u>Electricity Acquired by a Municipality</u>