Table of contents

chapter T-0.1

ACT RESPECTING THE QUÉBEC SALES TAX

TITLE I QUÉBEC SALES TAX	section 1
CHAPTER I DEFINITIONS AND INTERPRETATION	section 1
DIVISION I DEFINITIONS	section 1
DIVISION II INTERPRETATION	1.1.
CHAPTER II TAXATION	16.
 DIVISION I IMPOSITION OF TAX §1. — Taxable supply made in Québec §2. — Bringing into Québec of corporeal property §3. — Taxable supply made outside Québec or by a non-resident person who is not registered and other supplies §4. — (Repealed). 	16. 16. 17. 18.
 DIVISION II SUPPLY AND COMMERCIAL ACTIVITY \$1. — Supply I. — Rules relating to a supply II. — Presumptions respecting place of supply 1. — Definitions and interpretation 2. — Corporeal movable property 3. — Incorporeal movable property 3. — Incorporeal movable property 4. — Immovable 5. — Service 6. — Transportation service 7. — Postal service 8. — Telecommunication service 9. — Deemed supply and prescribed supply 10. — Special rules III. — Other presumptions 1. — General provisions 2. — Mandatary 3. — Collecting bodies and collective societies 	$ 19. \\ 19. \\ 19. \\ 21. \\ 22.2. \\ 22.7. \\ 22.10. \\ 22.12. \\ 22.14. \\ 22.16. \\ 22.21. \\ 22.25. \\ 22.32. \\ 25. \\ 25. \\ 25. \\ 41.0.1. \\ 41.7. \\ 42. \\ $
DIVISION III CONSIDERATION	51.
DIVISION IV SPECIFIC RULES RESPECTING TAXATION §1. — Rules respecting calculation §2. — Supplies not subject to taxation §3. — Goods not subject to taxation brought into Québec	68. 68. 75. 81.

DIVISION V SPECIFIC RULES RESPECTING TIME OF TAXATION	82.
CHAPTER III EXEMPT SUPPLY	93.
DIVISION I IMMOVABLE	93.
DIVISION II HEALTH CARE SERVICE	108.
DIVISION III EDUCATIONAL SERVICE	120.
DIVISION IV CHILD AND PERSONAL CARE SERVICE	136.
DIVISION V LEGAL AID SERVICE	138.
DIVISION V.1 CHARITIES	138.1.
DIVISION VI PUBLIC SECTOR BODY	139.
DIVISION VI.1 FINANCIAL SERVICES	169.3.
DIVISION VII FERRY, ROAD OR BRIDGE TOLL	170.
DIVISION VIII DUES	172.
DIVISION IX FEES PAID TO A GOVERNMENT	172.1.
CHAPTER IV ZERO-RATED SUPPLY	173.
DIVISION I DRUGS AND BIOLOGICALS	173.
DIVISION II MEDICAL AND ASSISTIVE DEVICES	175.
DIVISION III BASIC GROCERIES	177.
DIVISION IV AGRICULTURE AND FISHING	178.
DIVISION V SUPPLY SHIPPED OUTSIDE QUÉBEC	179.
DIVISION VI TRAVEL SERVICE	192.
DIVISION VI.1 (Repealed).	192.1.
DIVISION VII TRANSPORTATION SERVICE	193.
DIVISION VII.1 MOTOR VEHICLE ACQUIRED TO BE RESUPPLIED	197.2.

DIVISION VII.2 FINANCIAL SERVICE	197.3.
DIVISION VIII OTHER ZERO-RATED SUPPLIES	198.
CHAPTER V INPUT TAX REFUND	199.
DIVISION I GENERAL PRINCIPLES	199.
DIVISION II	207
SPECIAL RULES	207.
§1. — Becoming and ceasing to be registrant	207.
§1.1. — Taxi Business	210.2.
§1.2. — Retail vendor of tobacco	210.6.
§1.3. — Supplier of alcoholic beverages	210.7.
§1.4. — Fuel supplier	210.8. 210.9.
 §1.5. — Suppliers of new tires or road vehicles §2. — Allowance and reimbursement 	210.9. 211.
§3. — Used returnable container	211. 213.
§3. — Immovable	213. 220.
I. — Change in use	220.
I.1. — Self-supply of land	220.
I.2. — Self-supply of a site in a residential trailer park	222.2.
I.3. — Supply of a mobile home or floating home — Builder	222.4.
II. — Self-supply of residential complex — Builder	222.6.
III. — Sale of immovable	233.
IV. — Statement as to use of immovable	235.
§5. — Capital property	237.
I. — Interpretation	237.
II. — Movable property	240.
1. — General provisions	240.
2. — Passenger vehicle	247.
3. — Passenger vehicle or aircraft of an individual, partnership or	250.
<i>municipality</i>	0.5.5.1
4. — Financial institution	255.1.
III. — Immovable	256. 256
1. — General provisions	256. 261.
2. — Individual	
3. — Public sector body	267. 271.
4. — Public service body	271. 277.
§6. — Bets and games of chance §6.1 — Deamed supply between branches of a financial institution	277.
§6.1. — Deemed supply between branches of a financial institution §7. — (Repealed).	279.1.
S' = (Repeated).	

§8.	— (Rep	ealed).

\$9. - (Repealed).

CHAPTER VI SPECIAL CASES	285.
DIVISION I CHANGE IN USE	285.
DIVISION I.1 PENSION PLANS §1. — Interpretation and general rules §2. — Deemed taxable supply §3. — Election relating to supplies deemed made for no consideration §4. — Tax deemed to be paid by a designated pension entity	289.2. 289.2. 289.5. 289.9. 289.13.
DIVISION II BENEFIT	290.
DIVISION III SMALL SUPPLIER	294.
DIVISION III.0.0.1 FINANCIAL INSTITUTION	297.0.2.1.
DIVISION III.0.1 Network seller	297.0.3.
DIVISION III.1 DIRECT SELLERS	297.1.
DIVISION IV INSURER	298.
DIVISION IV.1 PERFORMANCE BONDS	301.4.
DIVISION IV.2 FINANCIAL SERVICE DEEMED TO BE SUPPLIED IN THE COURSE OF COMMERCIAL ACTIVITIES	301.10.
DIVISION V BANKRUPTCY	302.
DIVISION VI RECEIVERSHIP	310.
DIVISION VII FORFEITURE, SEIZURE AND REPOSSESSION	318.
DIVISION VIII SUCCESSION AND TRUST	324.7.
DIVISION IX NON-RESIDENT PERSON	327.
DIVISION IX.1 OUTSIDE TRAVEL	327.8.
DIVISION X CLOSELY RELATED GROUP	327.10.
DIVISION XI DIVISIONS OR BRANCHES OF PUBLIC SERVICE BODY	337.2.

DIVISION XII UNINCORPORATED ORGANIZATION	342.
DIVISION XIII PARTNERSHIP AND JOINT VENTURE	345.1.
DIVISION XIV FINANCIAL INSTITUTION §1. — Rules of application in cases of business mergers, amalgamations or acquisitions §2. — Information return	349. 349. 350.0.1.
DIVISION XV COUPONS, DISCOUNTS AND GIFT CERTIFICATES	350.1.
DIVISION XV.1 BARTER EXCHANGE NETWORK	350.7.1.
DIVISION XVI GAMES OF CHANCE	350.8.
DIVISION XVII BUYING GROUPS	350.13.
DIVISION XVII.1 DESIGNATED CHARITIES	350.17.1.
DIVISION XVIII (Repealed).	350.18.
DIVISION XVIII.1 SHIPPING DISTRIBUTION CENTRE	350.23.1.
DIVISION XIX (Repealed). §1. — (Repealed). §2. — (Repealed). §3. — (Repealed). §4. — (Repealed).	350.24.
DIVISION XIX.1 RETURNABLE CONTAINER	350.42.3.
DIVISION XX FLEA MARKETS	350.43.
DIVISION XXI CLOTHING INDUSTRY	350.48.
DIVISION XXII RESTAURANT SERVICES	350.50.
DIVISION XXIII TAXI TRANSPORTATION SERVICES	350.61.
CHAPTER VII REBATE, COMPENSATION AND TRANSFER	351.
DIVISION I REBATE \$1. — Person resident outside Québec or Canada I. — Property or services II. — (Repealed). III. — Restrictions IV. — Conventions	351. 351. 351. 357. 357.1.
IV. — Conventions IV.1. — Installation services	357.5.1.

V. — Solidary liability §2. — <i>Employee and member of a partnership</i> §2.1. — <i>(Repealed).</i>	357.6. 358.
 §3. — Immovable I. — Interpretation 	360.5. 360.5.
 I.1. — (Repealed). II. — Single unit residential complex or residential unit held in co- ownership 	362.2.
 II.1. — Residential complex and land II.2. — Cooperative housing corporation II.3. — Self-supply of an immovable III. — (Repealed). 	370.0.1. 370.5. 370.9.
 IV. — (Repealed). IV.1. — Supply of land IV.2. — Supply of a residential complex leased for residential purposes 	378.1. 378.4.
V. — Supply of an immovable by a non-registrant §4. — Legal aid §4.1. — Qualifying motor vehicles §4.1.1. — Motor vehicle — Modification service §4.2. — Prescribed new hybrid vehicle §5. — Rebate to certain organizations §5.1. — Rebate to the Royal Canadian Legion §5.2. — Rebate — shipment outside Québec by a charity or a public institution	379. 381. 382.1. 382.7.1. 382.8. 383. 397.3. 398.
 §5.3. — Rebate to the Gouvernement du Québec §6. — Amount paid in error §6.1. — (Repealed). 	399.1. 400.
 §6.2. — Used road vehicle §6.3. — Automatic door openers §6.4. — Motor vehicles §6.5. — Motor vehicles shipped outside Québec §6.6. — Pension plans §6.7. — Segregated funds and investment plans §7. — Rules applicable to this division 	402.3. 402.6. 402.8. 402.12. 402.13. 402.23. 403.
DIVISION II (Repealed).	406.
DIVISION III MANAGER OF AN INVESTMENT PLAN	406.1.
CHAPTER VIII TAX COLLECTION AND REMITTANCE	407.
DIVISION I REGISTRATION	407.
DIVISION II COLLECTION	422.
DIVISION II.1 SHIPPING CERTIFICATE	427.1.
DIVISION III REMITTANCE §1. — Determination of net tax I. — General rules II. — Charities III. — Selected listed financial institutions 1. — Definitions and general rules	428. 428. 428. 433.1. 433.15.1. 433.15.1.

2. — Special application rules	433.15.9.
3. — Special attribution method	433.16.
4. — Tax adjustment transfers	433.22.
5. — Information sharing	433.25.
IV. — Election of an accounting method	434. 437.
 §2. — Net tax remittance or refund §3. — Bad debt 	437. 443.1.
§5. — Baa debi §4. — Adjustment or refund	445.1. 447.
§4. — Adjustment of refund §5. — Patronage dividend	447.
§5. — Payment of a rebate by a person	455.
§6.1. — (Heading repealed).	ч.55.
§0.1. — (Including repeated). §7. — Input tax refund	456.
§8. — Instalments	458.0.1.
-	450.0.1.
DIVISION IV	
FISCAL PERIOD, REPORTING PERIOD AND RETURN	458.1.
0.1 Fiscal period	458.1.
I. — Definitions	458.1.
II. — Determination of fiscal year, fiscal quarters and fiscal months	458.2.
III. — Election for fiscal year	458.4.
IV. — Selected listed financial institution	458.5.1.
§1. — <i>Reporting period</i>	458.6.
I. — General provisions	458.6.
II. — Election for periods	459.1.
1 (Repealed).	450.2
2. — Election for fiscal month	459.2.
3. — Election for fiscal quarter	459.4. 460.
4. — <i>Election for fiscal year</i> III. — Terms of election	460.
1. — Determination of threshold amount	402. 462.
2. — Filing of election	462.3.
IV. — Special provisions	464.
§2. — <i>Return</i>	467.1.
S2. — Return	407.11
CHAPTER VIII.1	
TAX COLLECTION AND REMITTANCE — NON-RESIDENT	477.2.
SUPPLIERS	
DIVISION I	
DEFINITIONS AND GENERAL RULES	477.2.
DIVISION II	
REGISTRATION	477.5.
DIVISION III	
COLLECTION	477.6.
DIVISION IV	
DIVISION IV REPORTING AND REMITTANCE	477 0
	477.8.
§1. — Reporting period	477.8.
§2. — Filing of the return	477.10.
 §3. — Determination of the specified net tax §4. — Tax remittance 	477.11.
§4. — Tax remittance §5. — Adjustment or refund	477.13. 477.16.
§5. — Aujusimeni or rejuna	477.10.
DIVISION V	
PENALTY	477.19.
CHAPTER IX	
ANTI-AVOIDANCE RULE	478.

CHAPTER X PENAL PROVISION	485.1.
TITLE II TAX ON ALCOHOLIC BEVERAGES	486.
CHAPTER I DEFINITIONS	486.
CHAPTER II SPECIFIC TAX	487.
CHAPTER III EXEMPTION	490.
CHAPTER IV ADMINISTRATION	492.
CHAPTER V ADVANCE COLLECTION	496.
CHAPTER V.1 INSTALMENT	499.1.
CHAPTER V.2 REPORTING PERIOD	499.4.
CHAPTER VI MISCELLANEOUS PROVISIONS	500.
TITLE III TAXATION OF INSURANCE PREMIUMS	506.
CHAPTER I SCOPE	506.
CHAPTER II TAX	512.
CHAPTER III SPECIAL PROVISIONS RESPECTING CERTAIN KINDS OF INSURANCE	514.
DIVISION I INSURANCE OF PERSONS	514.
DIVISION II DAMAGE INSURANCE	516.
CHAPTER IV EXEMPTIONS	520.
CHAPTER V REIMBURSEMENT	522.
CHAPTER VI ADMINISTRATION	523.
DIVISION I REGISTRATION CERTIFICATE, COLLECTION AND REMITTANCE	523.
DIVISION II CERTIFICATION	529.
DIVISION III COMPUTATION AND SEPARATE INDICATION OF THE TAX	530.

TITLE IV TAX ON THE PARI-MUTUEL	537.
TITLE IV.1 (Repealed).	
CHAPTER I (Repealed).	
CHAPTER II (Repealed).	
CHAPTER III (Repealed).	
CHAPTER IV (Repealed).	
CHAPTER V (Repealed).	
CHAPTER VI (Repealed).	
DIVISION I (Repealed).	541.18.
DIVISION II (Repealed).	541.19.
DIVISION III (Repealed).	541.21.
CHAPTER VII (Repealed).	
TITLE IV.2 TAX ON LODGING	541.23.
CHAPTER I DEFINITIONS	541.23.
CHAPTER II IMPOSITION OF TAX	541.24.
CHAPTER III ADMINISTRATION	541.25.
TITLE IV.3 (Repealed).	
CHAPTER I (Repealed).	
CHAPTER II (Repealed).	
CHAPTER III (Repealed).	
TITLE IV.4 AGREEMENT WITH A MOHAWK COMMUNITY	541.45.
TITLE IV.4.1 AGREEMENTS RELATING TO NATIVE TAXES IN INDIAN RESERVES	541.47.1.

CHAPTER I OBJECT	541.47.1.
CHAPTER II DEFINITIONS	541.47.2.
CHAPTER III ADMINISTRATION AGREEMENT	541.47.3.
CHAPTER IV BAND TEXT	541.47.8.
DIVISION I HARMONIZATION WITH TITLE I WITH RESPECT TO PROPERTY AND SERVICES	541.47.8.
DIVISION II HARMONIZATION WITH TITLE I WITH RESPECT TO ALCOHOLIC BEVERAGES OR FUEL	541.47.13.
DIVISION III HARMONIZATION WITH OTHER TEXTS OF LAW	541.47.15.
CHAPTER V PAYMENT	541.47.16.
CHAPTER VI RULES OF APPLICATION	541.47.17.
TITLE IV.5 SPECIFIC DUTY ON NEW TIRES	541.48.
CHAPTER I DEFINITIONS	541.48.
CHAPTER II IMPOSITION OF A SPECIFIC DUTY	541.49.
CHAPTER III EXEMPTIONS	541.55.
CHAPTER IV Administration	541.56.
CHAPTER V ADVANCE COLLECTION	541.60.
CHAPTER VI MISCELLANEOUS PROVISIONS	541.63.
TITLE V	
REPEALING AND AMENDING PROVISIONS	542.
THE RETAIL SALES TAX ACT	542.
TOBACCO TAX ACT	547.
LICENSES ACT	553.
ACT RESPECTING THE MINISTÈRE DU REVENU	557.
ACT RESPECTING THE QUÉBEC PENSION PLAN	608.
FUEL TAX ACT	609. (16
BROADCAST ADVERTISING TAX ACT TELECOMMUNICATIONS TAX ACT	616. 617.
	01/.
TITLE VI TRANSITIONAL PROVISIONS	618.
CHAPTER I	
INTERPRETATION	618.

CHAPTER II IMMOVABLE	619.
DIVISION I	(10
TRANSFER BEFORE 1 JULY 1992	619.
DIVISION II SUPPLY UNDER AN AGREEMENT ENTERED INTO BEFORE 30 AUGUST 1990	620.
DIVISION III SUPPLY UNDER A CONTRACT RELATING TO AN IMMOVABLE OR A SHIP	623.
CHAPTER III MOVABLE PROPERTY	624.
DIVISION I SUPPLY BY WAY OF SALE	624.
DIVISION II SUPPLY BY WAY OF LEASE, LICENCE OR SIMILAR ARRANGEMENT	625.
DIVISION III SUPPLY OF A SUBSCRIPTION TO A MAGAZINE	632.
DIVISION IV RETURN AND EXCHANGE OF MOVABLE PROPERTY	633.
DIVISION V ADVANCE COLLECTION IN RESPECT OF ALCOHOLIC BEVERAGES	636.
CHAPTER IV SERVICE	637.
	637. 637.
SERVICE DIVISION I	
SERVICE DIVISION I GENERAL RULES DIVISION II	637.
SERVICE DIVISION I GENERAL RULES DIVISION II ADVERTISEMENT DIVISION III	637. 644.
SERVICE DIVISION I GENERAL RULES DIVISION II ADVERTISEMENT DIVISION III TELECOMMUNICATION SERVICE CHAPTER V	637. 644. 645.
SERVICE DIVISION I GENERAL RULES DIVISION II ADVERTISEMENT DIVISION III TELECOMMUNICATION SERVICE CHAPTER V PROPERTY AND SERVICE DIVISION I	637.644.645.646.
SERVICE DIVISION I GENERAL RULES DIVISION II ADVERTISEMENT DIVISION III TELECOMMUNICATION SERVICE CHAPTER V PROPERTY AND SERVICE DIVISION I CONTINUOUS SUPPLY DIVISION II	637.644.645.646.646.
SERVICE DIVISION I GENERAL RULES DIVISION II ADVERTISEMENT DIVISION III TELECOMMUNICATION SERVICE CHAPTER V PROPERTY AND SERVICE DIVISION I CONTINUOUS SUPPLY DIVISION II BUDGET PAYMENT ARRANGEMENT DIVISION III	 637. 644. 645. 646. 646. 651.
SERVICE DIVISION I GENERAL RULES DIVISION II ADVERTISEMENT DIVISION III TELECOMMUNICATION SERVICE CHAPTER V PROPERTY AND SERVICE DIVISION I CONTINUOUS SUPPLY DIVISION II BUDGET PAYMENT ARRANGEMENT DIVISION III RULES APPLICABLE TO DIVISIONS I AND II DIVISION IV	 637. 644. 645. 646. 646. 651. 654.

DIVISION II SALES TAX REBATE IN RESPECT OF A RESIDENTIAL COMPLEX	663.
DIVISION II.1 TRANSITIONAL SALES TAX REBATE IN RESPECT OF A RESIDENTIAL COMPLEX	670.1.
DIVISION II.2 TRANSITIONAL SALES TAX REBATE IN RESPECT OF A RESIDENTIAL COMPLEX	670.30.
DIVISION III REBATE IN RESPECT OF CERTAIN SUPPLIES §1. — Measures applicable from 25 October 1991 to 1 April 1992 §2. — Measures applicable from 15 May 1992 to 1 September 1992 §3. — Measures applicable from 13 May 1994	671. 671. 674.1. 674.4.1.
DIVISION IV REBATE FOLLOWING THE REDUCTION OF A CONSIDERATION	674.5.
DIVISION V ANTI-AVOIDANCE RULE	674.6.
CHAPTER VII REGISTRATION	675.
TITLE VII REGULATIONS	677.
TITLE VIII FINAL PROVISIONS REPEAL SCHEDULES	678. Page 436