

Consumer Taxes

LAF. 39-1/R4 Application of section 39 of the *Tax Administration Act* in the case of a formal demand for information or documents

Date of publication: March 31, 2021

Reference(s): *Tax Administration Act* (CQLR, c. A-6.002), sections 1.0.1, 37.7, 39, 39.1, 39.2, 59, 60, 61, 61.1 and 61.2

The version of interpretation bulletin LAF. 39-1 of March 28, 2013, has been replaced by the Directive on Formal Demands to File Tax Information and Documents (CMO-2107). The directive, which contains information about the application of section 39 of the Tax Administration Act, is available (in French only) at revenuquebec.ca.