

Consumer Taxes

ADM. 1.1/R2

Direction principale des lois sur les taxes et l'administration fiscale et
des affaires autochtones

Direction générale de la législation

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This version of interpretation bulletin ADM. 1.1 replaces the version of March 15, 2004. Its content has been updated and details on the services offered have been added.

This bulletin describes the services offered by the Direction principale des lois sur les taxes et l'administration fiscale et des affaires autochtones.

DIRECTION PRINCIPALE DES LOIS SUR LES TAXES ET L'ADMINISTRATION FISCALE ET DES AFFAIRES AUTOCHTONES (DPLTAFAA)

Senior Director: Luc Moisan

1. The DPLTAFAA is responsible for providing interpretations on Québec tax law with regard to consumption taxes and, partially, the *Tax Administration Act* (CQLR, c. A-6.002). It is also responsible for interpretations regarding civil, administrative and bankruptcy law as it relates to the application of tax law.
2. Furthermore, in accordance with the Agreement with respect to the Administration by Québec of Part IX of the Excise Tax Act relating to the Goods and Services Tax (the "Agreement") entered into between the Government of Canada and the Government of Québec, the DPLTAFAA is responsible for providing interpretations on the goods and services tax (GST) and the harmonized sales tax (HST) and on how they apply in Québec.
3. The DPLTAFAA is also responsible for Native affairs, such as negotiating sectorial tax agreements with Québec's Native communities.
4. The DPLTAFAA is made up of five departments and has assigned specific responsibilities to each of them in order to carry out its duties. The purpose of this bulletin is to briefly describe these responsibilities and to provide information on the interpretation services available.

DIRECTION DE L'INTERPRÉTATION RELATIVE À L'IMPOSITION DES TAXES

Director: Caroline Roy

5. This department is responsible for providing interpretations on the Québec sales tax (QST) and, in accordance with the Agreement, the GST/HST, with respect to the following:

- liability for tax, concept of commercial activity, collection and remittance;
- bringing into Québec and exports;
- designation as a barter exchange network;
- bankruptcy and receivership;
- supplies by non-residents;
- financial institutions;
- immovables;
- drop shipments;
- collection and remittance measures;
- pension plans;
- anti-avoidance rule;
- input tax refunds and input tax credits;
- business restructuring;
- transportation services;
- financial services;
- successions and trusts;
- telecommunications and e-commerce;
- remunerated passenger transportation.

DIRECTION DE L'INTERPRÉTATION RELATIVE AU SECTEUR PUBLIC

Director: Julie Monaghan

6. This department is responsible for providing interpretations on the QST and, in accordance with the Agreement, the GST/HST, with respect to the following:

- exempt supplies, except immovables;

- tax exempt status of governments, diplomats, and international government and non-government organizations;
- measures concerning supplies, fees, refunds and prescribed mandataries respecting governments;
- refunds, compensation, transfer payments, subsidies and grants;
- input tax refund restrictions for large businesses;
- status and designation as a municipality, hospital administration or designated charity;
- public service bodies:
 - non-profit organizations, charities, municipalities, public colleges, universities, hospital administrations;
 - divisions and branches, elections, sales of immovables by municipalities, net tax determination for charities.

DIRECTION DE L'INTERPRÉTATION RELATIVE AUX TAXES SPÉCIFIQUES

Director: Chantal Gagné

7. This department is responsible for providing interpretations on the following:

- for the QST and, in accordance with the Agreement, the GST/HST:
 - tax agreements, foreign representatives, international organizations;
 - zero-rated supplies;
 - games of chance;
 - road vehicles.
- tobacco tax;
- fuel tax, including the International Fuel Tax Agreement (IFTA);
- specific tax on alcoholic beverages;
- tax on insurance premiums;
- tax on the pari mutuel;
- tax on lodging;
- specific duty on new tires;
- municipal tax for 9-1-1 service;

- Native taxation.

DIRECTION DE L'INTERPRÉTATION RELATIVE À L'ADMINISTRATION FISCALE

Director: Nadine Pilon

8. This department is responsible for interpreting a set of tax administration measures that can be found mainly in the *Tax Administration Act*, in relation to the following:

- *Attestation de Revenu Québec*;
- deadlines for contributions, refunds, interest, rebates, penalties and tax fines;
- Agreement with respect to the Administration by Québec of Part IX of the Excise Tax Act (R.S.C., 1985, c. E-15) relating to the Goods and Services Tax;
- execution of Québec tax judgments by the other Canadian provinces and territories;
- mandatory billing using a sales recording module (SRM) and sales recording system (SRS);
- bankruptcy;
- payments to the Minister;
- rules for the remission of duties, registers and supporting documents;
- audits, objections and appeals before the courts;
- tax debt recovery, collection measures, compensation and offset.

DIRECTION DES AFFAIRES AUTOCHTONES

Interim director: Nathalie Pronovost

9. This department is responsible for ensuring that Revenu Québec fulfills its mission toward its Native clientele while respecting Québec government policies and commitments to the Native population as well as the laws in effect. Its responsibilities include the following:

- maintaining and improving relations with Native communities across Québec;
- acting as a privileged intermediary with Native representatives;
- negotiating, along with the Ministère des Finances du Québec, sectorial tax agreements with Native communities;
- ensuring, in conjunction with the other departments, the coordinated application of Québec tax law to the Native population.

INTERPRETATION SERVICES

10. The DPLTAFAA offers interpretation services concerning the laws, regulations and agreements it administers and, in accordance with the Agreement, the *Excise Tax Act* with respect to the application of the GST/HST within the territory of Québec. Before requesting an interpretation, you should first try to get answers to your questions by contacting Revenu Québec or going to its website.

11. Interpretation requests must be made in writing and include all the facts and relevant documents. They must not concern the facts of an ongoing audit, objection or legal contestation. Requests must be sent to the following address:

Direction principale des lois sur les taxes et l'administration fiscale et des affaires autochtones
Direction générale de la législation
Revenu Québec
3800, rue de Marly, secteur 5-2-2
Québec (Québec) G1X 4A5

12. The DPLTAFAA also offers fee-based services for obtaining advance rulings¹ and written opinions.² For the terms of these 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.