

## **Consumer Taxes**

**ADM. 1.2/R3**

**The “Interprétation Revenu Québec” bulletins, their scope and their classification**

**Date of publication:**

**December 20, 2019**

*This version of interpretation bulletin ADM. 1.2 supersedes the version of August 31, 2005.*

The “Interprétation Revenu Québec” bulletins are published because of the distinctiveness of Québec’s tax legislation, which has numerous characteristics differentiating it from the tax legislation of the federal government and the other provinces.

Among other duties, the Direction générale de la législation of Revenu Québec is mandated with the task of interpreting tax legislation, and is consequently responsible for drafting, publishing, revising and updating the bulletins.

### **SCOPE OF THE BULLETINS**

The bulletins set out the position taken by Revenu Québec in respect of the interpretation to be made of tax-related legislation which the Minister of Revenue is responsible for applying, but have no legal value. The reader should be aware that the comments contained in a bulletin reflect the situation at the time of publication and that the position of Revenu Québec may have changed in the meantime. Due to the frequency of legislative amendments and developments in case law, a certain time may elapse before a bulletin is revised.

When an interpretation is modified, the bulletin indicates the date from which the modification has effect. In general, when a modification is to the advantage of taxpayers, it comes into force in respect of all assessment or reassessment measures, whether current or future. Otherwise, it normally applies to the current taxation year and following years or, as applicable, to transactions carried out after the bulletin’s publication date.

Bulletin ADM. 5 lists the bulletins that were withdrawn in the course of the last 24 months. This list is updated as publications are withdrawn.

As part of a review of the corpus of income tax interpretation bulletins, a number of bulletins have been withdrawn and archived, though they are still available for research or reference purposes.

## IDENTIFICATION OF BULLETINS

Each bulletin has an alphanumeric identification code and covers a single subject. The code for a given bulletin is composed of various sets of characters that provide it with a unique identifier and enable it to be referenced in other bulletins.

Bulletins are identified as pertaining either to income tax or to consumer taxes.

### Bulletins concerning income tax

Bulletins concerning income tax legislation have an alphanumeric identification code that identifies the relevant act and section, and a suffix indicating how many bulletins concern the same section. For example, the first bulletin concerning section 1010 of the *Taxation Act* is labelled IMP. 1010-1. Subsequent bulletins about the same section are labelled IMP. 1010-2, IMP. 1010-3, etc.

When a bulletin is revised, the identification code of the amended bulletin is followed by an oblique (forward slash), the letter R, and a sequential number indicating how many times the bulletin has been revised. For example, if bulletin IMP. 1010.1 is revised, the amended bulletin will bear the code IMP. 1010.1/R1; if it is revised a second time, the second amended bulletin will bear the code IMP. 1010.1/R2.

Acts pertaining to income tax are identified as follows:

FM.	<i>Act respecting municipal taxation</i> (CQLR, c. F-2.1) ( <i>Loi sur la fiscalité municipale</i> )
IMP.	<i>Taxation Act</i> (CQLR, c. I-3) ( <i>Loi sur les impôts</i> )
LAF.	<i>Tax Administration Act</i> (CQLR, c. A-6.002) ( <i>Loi sur l'administration fiscale</i> )
LIM.	<i>Mining Tax Act</i> (CQLR, c. I-0.4) ( <i>Loi sur l'impôt minier</i> )
LMR.	<i>Act respecting the Ministère du Revenu</i> (CQLR, c. M-31) ( <i>Loi sur le ministère du Revenu</i> )
LNT.	<i>Act respecting labour standard</i> (CQLR, c. N-1.1) ( <i>Loi sur les normes du travail</i> )
RAMQ.	<i>Act respecting the Régie de l'assurance maladie du Québec</i> (CQLR, c. R-5) ( <i>Loi sur la Régie de l'assurance maladie du Québec</i> )
RIF.	<i>Act respecting property tax refund</i> (CQLR, c. R-20.1) ( <i>Loi sur le remboursement d'impôts fonciers</i> )
RRQ.	<i>Act respecting the Québec Pension Plan</i> (CQLR, c. R-9) ( <i>Loi sur le régime de rentes du Québec</i> )

### Bulletins concerning consumer taxes

In the case of bulletins referring to the *Act respecting the Québec sales tax*, the *Tax Administration Act* and the *Act respecting the Ministère du Revenu*, the alphanumeric identification code is formulated in the manner described above. However, in the case of bulletins referring to the *Fuel Tax Act* and the *Tobacco Tax Act*, the manner of formulating the code is slightly different. The abbreviation identifying the act (such as CAR. for the *Fuel Tax Act*) is followed by a sequential number indicating the order in which the bulletins were issued (ex.: CAR. 1, CAR. 2, etc.). When a bulletin is revised, the sequential number is followed by an oblique (forward slash), the letter R, and another sequential number indicating how many times the bulletin has been revised (ex.: CAR. 1/R1, CAR. 1/R2, etc.).

Acts pertaining to consumer taxes are identified as follows:

- CAR. *Fuel Tax Act* (CQLR, c. T-1) (*Loi concernant la taxe sur les carburants*)
- LAF. *Tax Administration Act* (CQLR, c. A-6.002) (*Loi sur l'administration fiscale*)
- LMR. *Act respecting the Ministère du Revenu* (CQLR, c. M-31) (*Loi sur le ministère du Revenu*)
- TAB. *Tobacco Tax Act* (CQLR, c. I-2) (*Loi concernant l'impôt sur le tabac*)
- TVQ. *Act respecting the Québec sales tax* (CQLR, c. T-0.1) (*Loi sur la taxe de vente du Québec*)

### **Other bulletins**

Certain bulletins pertain to various subjects not directly related to the interpretation of tax-related legislation.

Like the actual interpretation bulletins, these bulletins have an alphanumeric identification code. The code is based on an abbreviation identifying the subject, followed by a sequential number indicating the order in which the bulletins were issued (ex.: ADM. 1, ADM. 2, etc.).

The subject of these bulletins is identified as follows:

- ADM. Information on Revenu Québec's internal organization and certain administrative practices

The "Interprétation Revenu Québec" bulletins are published every three months in French (original) and in English (translation). They are available on the Publications du Québec website at <http://www3.publicationsduquebec.gouv.qc.ca/produits/fiscalite.fr.html>.