

## Consumer Taxes

TVQ. 176-1/R2      **Contracts for the replacement of ophthalmic lenses**  
Date of publication:      **June 30, 2009**

Reference(s):      *An Act respecting the Québec sales tax (R.S.Q., c. T-0.1), s. 176*

*This version of interpretation bulletin TVQ. 176-1 supersedes the version of May 31, 1999. The position set forth in the bulletin remains the same. Only some changes in respect of style and conformity have been made to ensure technical accuracy.*

*This bulletin is effective from July 1, 1992, except for the restriction provided for under point 4.*

This bulletin explains how the Act respecting the Québec sales tax (AQST) applies in respect of the supply of a contract for the replacement of ophthalmic lenses.

### APPLICATION OF THE ACT

1. According to paragraph 8 of section 176 of the AQST, the supply of ophthalmic lenses, with or without frames, constitutes a zero-rated supply when the lenses are, or are to be, supplied on the written order of an eye-care professional for the correction or treatment of a defect of vision of the consumer named in the order, where the eye-care professional is entitled to prescribe lenses for such purpose under the laws of the jurisdiction in which the professional practises (Québec, another province, the Northwest Territories, the Yukon Territory or Nunavut). This supply is zero-rated regardless of the identity of the legal recipient of the supply.
2. The supply of a contract for the replacement of prescription ophthalmic lenses is a supply by which a consumer may replace a lens. The supply of such a contract may be made without separate charges with the purchase of prescription ophthalmic lenses or as a supply separate from the supply of prescription ophthalmic lenses. In the latter case, an additional consideration is charged.
3. In either case, the supply of a contract for the replacement of ophthalmic lenses supplied on the written order of an eye-care professional for the correction or treatment of a defect of vision of the consumer named in the order, where the eye-care professional is legally entitled to prescribe lenses, is zero-rated. This supply is zero-rated regardless of the identity of the legal recipient of the supply.

4. As regards points 1 and 3, for the period before April 24, 1996, zero-rating applies solely to a supply made to the consumer named in the written order of the eye-care professional.