

Consumer Taxes

TVQ. 176-6/R1 **Supply of Three- and Four-Wheel Personal Mobility Vehicles**
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Reference(s): *Act respecting the Québec sales tax (CQLR, c. T-0.1), section 176*

This version of interpretation bulletin TVQ. 176-6 replaces the version of May 31, 2002. The bulletin was revised to take into account an amendment made to the Act respecting the Québec sales tax that applies to supplies made after February 26, 2008. Therefore, this version of the bulletin is effective from that date.

This bulletin explains how the *Act respecting the Québec sales tax (AQST)* applies in respect of supplies of three- and four-wheel personal mobility vehicles.

LEGISLATIVE PROVISIONS

1. According to paragraph (13) of section 176 of the AQST, a supply of a chair, walker, wheelchair lift or similar aid to locomotion, with or without wheels, including motive power and wheel assemblies therefor, that is specially designed to be operated by a person with a disability for locomotion of the person constitutes a zero-rated supply.
2. According to paragraph (31) of section 176 of the AQST, a supply of a part, accessory or attachment that is specially designed for a property described in Division II (Medical and Assistive Devices) of Chapter IV (Zero-Rated Supply) of Title I of the AQST constitutes a zero-rated supply.

DESCRIPTION OF THE PROPERTY CONCERNED

3. Three- and four-wheel personal mobility vehicles are generally used by persons who have impaired mobility due to illness or physical disability. However, certain manufacturers also advertise them as a mobility aid for persons who have difficulty walking long distances.
4. Such vehicles usually have the following features:
 - a slidable, reclinable, pivotable and height-adjustable seat;
 - adjustable armrests;
 - a low running board;

- height- and angle-adjustable handlebars; and
- brake and accelerator hand controls that can be positioned for either right-hand or left-hand operation.

APPLICATION OF THE ACT

5. In view of the special features of three- and four-wheel personal mobility vehicles, Revenu Québec is of the opinion that such vehicles constitute aids to locomotion specially designed to be operated by a person with a disability for locomotion of the person.

6. Therefore, any supply of a three- or four-wheel personal mobility vehicle is a zero-rated supply by virtue of paragraph (13) of section 176 of the AQST, regardless of who the recipient is.

7. Furthermore, any supply of a part, accessory or attachment that is specially designed for such products is a zero-rated supply by virtue of paragraph (31) of section 176 of the AQST.