

Consumer Taxes

TVQ. 401-1/R1 Rebate Applications Made by Indians, Bands, Tribal Councils and
Band-Empowered Entities

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Reference(s): *Act respecting the Québec sales tax (CQLR, c. T-0.1), section 401*

This version of interpretation bulletin TVQ. 401-1 replaces the version of July 31, 2002. The bulletin was revised to include the time limit for rebate applications made by tribal councils, given the fact that such bodies may be entitled to a rebate under certain circumstances, as are Indians, bands and band-empowered entities. Some style changes were also made. However, the position set out in the bulletin and the effective date of the bulletin, January 1, 2002, remain the same.

This bulletin sets out the time limit for Québec sales tax (QST) rebate applications made by Indians, bands, tribal councils and band-empowered entities.

CONTEXT

1. Under certain conditions, Indians, bands, tribal councils and band-empowered entities benefit from an exemption when they purchase property or a service. However, sometimes an amount is paid as QST in error. In such a case, the Indian, band, tribal council or band-empowered entity is entitled to a rebate.
2. Bands, tribal councils and band-empowered entities are required to pay QST in respect of any transportation service, short-term accommodation, meal or entertainment purchased outside a reserve. However, if the purchase is intended for band management activities or related to an immovable situated on a reserve, the band, tribal council or band-empowered entity can recover the tax paid.

APPLICATION OF THE ACT

3. As provided in section 401 of the *Act respecting the Québec sales tax*, in order to obtain a rebate, the Indian, band, tribal council or band-empowered entity must file an application with the Minister of Revenue within two years after the day the amount was paid.