

Information Return

Rebates Paid or Credited for Foreign Conventions and Tour Packages

This form is intended for any person who meets the following conditions:

- The person is a GST/HST or QST registrant.
- The person paid or credited a rebate for a foreign convention or tour package.
- The person claimed a deduction for the total amount of the GST/HST or QST that he or she paid or credited.

- You must enclose this form with the GST/HST and QST return or send it to Revenu Québec before the filing deadline¹ for the return. If the person fails to file this form by the filing deadline, you must include the GST/HST and QST adjustments in the calculation of net tax (see Part 4).
- For more information on the conditions that apply to paying or crediting a QST rebate, refer to sections 357.1 to 357.5.0.1 of the *Act respecting the Québec sales tax*. For more information on the GST/HST deduction, refer to federal brochure RC4036, *GST/HST Information for the Travel and Convention Industry*, and *GST/HST Notice 221*.

Important

- You must complete this form for each reporting period in which the person paid or credited a rebate and claimed a deduction on his or her GST/HST or QST return.

GST/HST account number **R T**

1 Identification

| | | | | | | |
|---|-----------------------|-------------|-----------|-------------|-----------|-----------|
| Québec enterprise number (NEQ) | Identification number | File | | | | |
| | | T, Q | | | | |
| Name | | | | | | |
| Business name (if different from above) | | | | Area code | Telephone | Extension |
| Mailing address | | City | Province | Postal code | | |
| Last name of the contact person (if applicable) | First name | Title | Area code | Telephone | Extension | |
| Reporting period of the GST/HST and QST return in which the person claimed a deduction for rebates paid or credited | | | | | | |
| | | From | | to | | |

2 Information about foreign conventions

The following information concerns taxable supplies of convention facilities and supplies of property and services acquired in the course of a convention that the person made during the reporting period to the promoter or organizer of a foreign convention, where the promoter or organizer was not a GST/HST or QST registrant and the person paid or credited the promoter or organizer a rebate for which the person claimed a deduction on **line 107** of his or her GST/HST return (or line 108 of a return filed online) and on **line 207** of his or her QST return.

| | | |
|---|----|--|
| Number of rebates the person paid or credited | A | |
| Total amount of taxable supplies invoiced for which the person paid or credited the GST/HST or the QST and claimed a deduction in his or her return. Do not include the GST/HST or the QST invoiced or the amount of the rebate the person paid or credited. | B | |
| Total GST paid or credited for which he or she claimed a deduction in his or her return | C | |
| Total HST paid or credited for which he or she claimed a deduction in his or her return | D | |
| Total QST paid or credited for which he or she claimed a deduction in his or her return | D1 | |

3 Information about tour packages

The following information concerns taxable supplies of tour packages that the person made during the reporting period to an individual or business (either of which may be a tour operator) not resident in Canada, where the individual or business was not a GST/HST registrant and the person paid or credited the individual or business a rebate for which the person claimed a deduction on **line 107** of the GST/HST return (or line 108 of a return filed online).

| | | |
|---|---|--|
| Number of rebates the person paid or credited | E | |
| Total costs of tour packages invoiced for which the person paid or credited the GST/HST and claimed a deduction in the return. Do not include the GST/HST invoiced or the amount of the rebate the person paid or credited. | F | |
| Total GST paid or credited for which the person claimed a deduction in his or her return | G | |
| Total HST paid or credited for which the person claimed a deduction in his or her return | H | |



4 Late filing

If the person fails to file this form by the filing deadline, he or she must include the GST/HST and QST adjustments in the calculation of net tax. The amount of the adjustments will vary depending on the date the form is filed. If the person sends this form after the filing deadline¹ but before the given day,² he or she must pay an amount equal to the interest³ calculated on the deduction claimed. If the person sends this form after the filing deadline, on or after the given day, he or she must also repay an amount equal to the deduction claimed.

Refer to situations 1 and 2 under the heading "Examples" to calculate the amount of the GST/HST and QST adjustments. Enter the amounts in boxes I and J as well as in the GST/HST and QST return.

| | | | |
|--|--------------------|---|--|
| | GST/HST adjustment | I | |
| | QST adjustment | J | |

Reporting period in which you included the amount of the GST/HST adjustment on line 104 (or line 105 of a return filed online) and the amount of the QST adjustment on line 204.

From to

5 Certification

I certify that this information is accurate and complete.

| Name | Signature | Position | Date | Area code Telephone |
|------|-----------|----------|------|---------------------|
|------|-----------|----------|------|---------------------|

If you enclose this form with the GST/HST and QST return, send it to the address indicated on the return. If you mail this form separately, send it to Revenu Québec, 3800, rue de Marly, Québec (Québec) G1X 4A5.

Personal information with respect to the GST/HST is collected under the *Excise Tax Act* to administer tax, rebates, and elections. It may also be used for any purpose related to the administration or enforcement of the Act such as audit, compliance and the payment of debts owed to the Crown. It may be shared or verified with other federal, provincial/territorial government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties or other actions. Under the *Privacy Act*, individuals have the right to access their personal information and request correction if there are errors or omissions. Refer to Info Source at canada.ca/cra-info-source, Personal Information Bank CRA PPU 241.

Examples

Situation 1: The person files the form after the filing deadline but before the given day.

The person must pay an amount equal to the interest (calculated at the prescribed federal and provincial rates) on the deduction claimed. The interest is calculated for the period:

- beginning on the day on which he or she was required to file the form; and
- ending on the day on which he or she files the form.

Example 1

The person files quarterly returns, his or her reporting period is from April 1, 2017, to June 30, 2017, and the filing deadline for the GST/HST and QST return is July 31, 2017. During the reporting period, the person paid or credited a rebate and claimed a deduction in his or her return. The person is required to file this form by July 31, 2017, but he or she files it on December 15, 2017.

The amount of the GST/HST adjustment is equal to the interest (calculated at the prescribed federal rate) on the deduction claimed. The interest is calculated for the period:

- beginning on July 31, 2017 (the day on which the person was required to file the form); and
- ending on December 15, 2017 (the day on which the person filed the form).

The amount of the QST adjustment is equal to the interest (calculated at the prescribed provincial rate) on the deduction claimed. The interest is calculated for the same period as above.

Situation 2: The person files the form after the filing deadline and after the given day.

The person must repay an amount equal to the deduction claimed and also pay an amount equal to the interest (calculated at the prescribed federal and provincial rates) on the deduction claimed. The interest is calculated for the period:

- beginning on the day on which the person was required to file the form; and
- ending on the filing deadline for the return for the reporting period that includes the given day.

Example 2

The person files quarterly returns, his or her reporting period is from April 1, 2017, to June 30, 2017, and the filing deadline for the GST/HST and QST return is July 31, 2017. During the reporting period, the person paid or credited a rebate and claimed a deduction in his or her return. The filing deadline for this form is July 31, 2017. The person's registers are audited in July 2018 and the person receives a formal demand ordering him or her to file the required information by August 4, 2018.

You must first determine the given day. In this case, it is the earliest of the following dates: August 1, 2021, or August 4, 2018. The given day is therefore August 4, 2018.

The amount of the GST/HST adjustment is equal to the amount of the deduction claimed plus interest (calculated at the prescribed federal rate) on the deduction claimed. The interest is calculated for the period:

- beginning on July 31, 2017 (the day on which the person was required to file the form); and
- ending on the filing deadline for the return for the reporting period that includes August 4, 2018.

The amount of the QST adjustment is equal to the amount of the deduction claimed plus interest (calculated at the prescribed provincial rate) on the deduction claimed. The interest is calculated for the same period as above.

1. The **filing deadline** for this form is the filing deadline for the GST/HST and QST return. For example, if the person files monthly returns and his or her reporting period is from June 1 to June 30, the filing deadline for both the return and this form is July 31.

2. The **given day** is the earliest of the following dates:

- the day four years after the filing deadline for the return in which the person claimed the deduction;
- the day stipulated in the formal demand ordering the person to file the information.

3. The prescribed federal interest rate is available online at canada.ca/taxes and the prescribed provincial interest rate is available at revenuquebec.ca.

