

Election or Revocation of the Election to Have the Memberships in a Professional Organization Treated as Taxable Supplies

This form is for use by any professional organization that wishes to elect to have its memberships treated as taxable supplies, or to revoke such an election.

This form must be completed by an authorized representative from the organization's head office. The form must be kept in the organization's files for as long as the election is in effect and for six years after the end of the year in which the election is revoked. Do not send this form to Revenu Québec.

Before completing this form, see the information on page 2.

1 Information about the professional organization (please print)

GST/HST account number	Québec enterprise number (NEQ)	Identification number	File
R T			T Q
Name of professional organization			

2 Eligibility

Is a person required to be a member of the professional organization to maintain a professional status recognized by statute? Yes No

Please specify the professional status and the applicable statute: _____

If you answered **yes** to the question above, the professional organization may elect to have its memberships treated as taxable supplies.

If the professional organization has classes of members and the members of each class have different rights and privileges under the rules that govern the organization, the organization can elect to have some or all of its membership classes treated as taxable supplies.

3 Election

The professional organization identified in Part 1 elects to have the following memberships treated as taxable supplies (specify which memberships):

Effective date of election

Y	M	D
---	---	---

4 Revocation of election

The professional organization identified in Part 1 revokes the election to have the following memberships treated as taxable supplies (specify which memberships):

Effective date of revocation

A	M	J
---	---	---

5 Certification

I certify that the information provided on this form is accurate and complete and that I am authorized to sign on behalf of the professional organization.

 First and last names of authorized person (please print) Signature Date

You must keep this form in the organization's files.

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.

Information

As a rule, membership in a professional organization is GST/HST- and QST-exempt if the membership is required in order for a person to maintain a professional status recognized by statute.

However, an organization may elect to have some or all of its membership classes treated as taxable supplies if, for example, most of its members are entitled to input tax credits or refunds (ITCs or ITRs) or to employee and partner rebates. The organization must specify which memberships are covered by the election.

Effect of the election

If the organization elects to have its otherwise tax-exempt memberships treated as taxable supplies, it can claim ITCs and ITRs respecting the GST/HST and QST paid or payable on purchases and expenses relating to the supply of memberships as of the effective date of the election.

Revocation of the election

If the organization revokes the election to have its tax-exempt memberships treated as taxable supplies, it can no longer collect the GST/HST and the QST on its memberships as of the effective date of the revocation. Furthermore, it is no longer entitled to claim ITCs and ITRs to recover the GST/HST and the QST paid or payable on the purchases and expenses relating to the supply of memberships.

Definitions

Membership

As a rule, membership includes a right granted by a particular person that entitles another person to services that are provided by, or to the use of facilities that are operated by, the particular person and that are not available, or are not available to the same extent or for the same fee or charge, to persons to whom such a right has not been granted. Membership also includes a right that is conditional on the acquisition or ownership of a share, bond, debenture or other security.

Person

"Person" means an individual, a partnership, a corporation, the estate of a deceased individual, a trust or any organization such as a society, a union, a club, an association or a commission.

For more information

Go to revenuquebec.ca or call Revenu Québec's client services at 418 659-4692 (Québec City area), at 514 873-4692 (Montréal area) or, toll-free, at 1 800 567-4692.