

# QST Return Respecting Property or a Service Brought into Québec by a Person That Is Not a QST Registrant

Act respecting the Québec sales tax



Québec enterprise number (NEQ) (if applicable) \_\_\_\_\_ Identification number \_\_\_\_\_ File **D, Q** \_\_\_\_\_  
 Last and first name of individual, name of entity or business name \_\_\_\_\_ Social insurance number (if applicable) \_\_\_\_\_

This return is for any person that is **not a QST registrant** and that must report and pay the QST on taxable corporeal movable property (CMP) brought into Québec, incorporeal movable property (IMP) or service acquired outside Québec and brought into Québec for use, consumption or supply (see General Information on page 2).

Enclose this return with form FP-505-V, *Special-Purpose Returns*.

## 1 Information on the CMP, IMP or services

Describe the CMP, IMP or services for which the QST must be reported and paid.

---

---

---

---

---

## 2 Tax payable

	Taxable amount	Percentage of use in Québec <sup>1</sup>		
IMP or service acquired in Canada outside Québec and used in Québec	×	%	▶	1
IMP or service acquired in Canada outside Québec and used in Québec	×	%	▶	2
IMP or service acquired in Canada outside Québec and used in Québec	×	%	▶	3
CMP acquired in Canada outside Québec and brought into Québec <sup>2</sup>			+	4
Add lines 1 through 4.			=	5
Multiply line 5 by 9.975% (enter 0 if the amount is \$35 or less for the calendar month in which the tax becomes payable).				6
IMP and services acquired outside Canada and used in Québec				7
CMP acquired outside Canada and brought into Québec <sup>3</sup>	+			8
Add lines 7 and 8.	=		×	9
		9.975%	▶	10
Add lines 6 and 10. Carry the result to line 2 of form FP-505-V.			=	11
				<b>Tax payable</b>

In the case of CMP brought into Québec, the QST becomes payable immediately after property is brought into the province. For other types of property, the QST becomes payable on whichever of the following days comes first:

- the day when all or part of the purchase price is paid;
- the day when all or part of the purchase price becomes due (usually the day shown on the invoice).

Calendar year and month the tax became payable 

Y	Y	Y	Y	M	M
---	---	---	---	---	---

 Filing deadline 

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

  
 (See information on the filing deadline on page 2 of form FP-505-V.)

1. The percentage of use of each piece of IMP or for each service must be at least 10%; otherwise, the QST is not payable on the property or service.  
 2. Do not enter an amount on line 4 if the CMP brought into Québec was acquired by an individual for the household or personal use of an individual arriving in Québec to establish permanent residence (see General Information on page 2). In the case of new tires brought into Québec, see note 3.  
 3. In the case of new tires brought into Québec, the taxable value must include the specific duty on new tires, which must be determined and reported using form FP-505.D.G-V, *Return Respecting the Specific Duty on New Tires for a Purchaser or Leaser of Tires*.

### 3 Certification

I certify that the information on form FP-505-V and on this return is accurate and complete. I also certify that I am the filer or the person authorized to sign on the filer's behalf.

\_\_\_\_\_  
Last name and first name of the filer or  
the authorized person

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Telephone

## General Information

### A person that is not a QST registrant brings CMP into Québec or acquires IMP or a service for use, consumption or supply in Québec

A person **that is not a QST registrant** must report and pay the QST in the following situations:

- the person brings CMP into Québec from elsewhere in Canada for use, consumption or supply in Québec by the person or, at the person's expense, by another person;
- the person brings CMP into Québec from outside Canada for use, consumption or supply in Québec by the person or, at the person's expense, by another person, and Canada Border Services did not collect the QST on the CMP;
- the person is an individual arriving in Québec to take up permanent residence who within 31 days prior to his or her arrival acquired CMP for his or her household or personal use on which no tax imposed by another province or territory was paid or in respect of which the individual has obtained or is entitled to obtain a rebate;
- the person is a small supplier that brings CMP into Québec for supply in Québec;
- the person is a resident of Québec and acquired a taxable supply (other than a zero-rated supply), outside Québec, of a service (other than a transport service or a service rendered in connection with a criminal, civil or administrative litigation outside Québec provided the service was rendered before the commencement of such litigation) or IMP that will be used in Québec provided:
  - the service or IMP is not acquired for consumption, use or supply exclusively in the course of commercial activities,
  - the service or IMP is not related to an immovable or CMP situated outside Québec (or exported in certain circumstances),
  - the IMP is not related to a service performed entirely outside Québec;
- the person is resident in Québec and acquired a taxable (other than zero-rated) supply of CMP from a non-resident that is not registered for the QST, and all of the following apply:
  - the property was previously supplied by the non-resident to a QST registrant by way of lease, licence or similar arrangement, and the registrant was not dealing at arm's length with the non-resident or the person was related to the registrant, where:
- the property was made available or delivered to the registrant in Québec, and either the registrant was entitled to claim an input tax refund (ITR) relating to the property, or the registrant did not have to report and pay tax for the property because it was acquired for consumption, use or supply exclusively in the registrant's commercial activities, and

- between the time the property was supplied to the registrant and the time the person acquired it, the property was not supplied by the non-resident to any other registrant,
  - the property is made available or delivered to the person in Québec,
  - the person is not acquiring the property exclusively for consumption, use or supply in commercial activities;
- the person is a specified person (see the definition below) and internal use of a support resource or incorporeal resource occurs. The person acquired a deemed supply of a service or IMP that was made outside Québec for use in Québec, but that is not exclusively for consumption, use or supply in commercial activities;
- the person is not resident in Québec and acquired the taxable supply made in Québec of IMP that is a zero-rated supply only because it is included in section 188 or 188.1 of the *Act respecting the Québec sales tax*, other than:
  - a supply that is made to a consumer of the property (see the definition below); or
  - a supply of IMP that is acquired for consumption, use or supply exclusively in the course of commercial activities of the recipient of the supply or activities that are engaged in exclusively outside Québec by the recipient of the supply and that are not part of a business or an adventure or concern in the nature of trade engaged in by that recipient in Québec.

### Online supply

The above **also** applies to property and services purchased online. In other words, unless where the law provides otherwise (see the exceptions on the next page), a person that is resident in Québec and is not a QST registrant must report and pay the QST on their online purchases.

Example: The purchase of digital content (music, movies, video games or access to online television) from an unregistered supplier that is not resident in Québec.



## Exceptions

You do not need to file this form if the QST was already paid or is otherwise payable on property or a service. For example:

- CMP on which the Canada Border Services Agency collected the QST;
- CMP purchased from a supplier that is registered for the QST (including a supplier that registered for the QST using the registration service for suppliers outside Québec) and delivered or shipped to Québec;
- IMP or a service purchased from a supplier outside Québec that is registered for the QST or purchased through a specified digital platform whose operator is registered for the QST (including a supplier outside Québec or an operator that registered for the QST using the registration service for suppliers outside Québec).

Some CMP brought into Québec is not subject to the QST, for example:

- goods (other than alcohol or tobacco products) worth less than \$20 that come from outside Canada and are sent by courier or message service to the purchaser at an address in Québec;
- goods (other than alcohol or tobacco products) worth less than \$40 that come from the United States or Mexico and are sent by message service to an address in Québec;
- medals, trophies and other prizes, not including usual merchantable goods, that are won outside Québec in competitions, that are bestowed, received or accepted outside Québec or that are donated by persons outside Québec, for heroic deeds, valour or distinction;
- printed matter that is to be made available to the general public, without charge, for the promotion of tourism, where the printed matter is brought into Québec
  - by or on the order of a government outside Québec or by an agency or representative of such a government, or
  - by a board of trade, chamber of commerce, municipal or automobile association or similar organization to which it was supplied for no consideration, other than shipping and handling charges;
- goods that are brought into Québec by a charity or a public institution and that have been donated to the charity or institution;
- goods that are brought into Québec as replacement parts or as replacement property under a warranty supplied for no consideration (other than shipping and handling charges) by a non-resident;
- goods that are brought into Québec solely for the purpose of fulfilling an obligation under a warranty to repair or replace defective goods, where replacement goods are supplied for no additional consideration, other than shipping and handling charges, and shipped outside Québec without being consumed or used in Québec except to the extent reasonably necessary or incidental to the transportation of the goods;
- a printed book, or its updating, identified by an International Standard Book Number (ISBN).

To find out whether goods brought into Québec, or IMP or a service acquired outside of Québec and used in Québec, is subject to QST, call 514 873-4692 (in the Montréal area), 418 659-4692 (in the Québec City area) or 1 800 567-4692 (toll-free).

## Records

The filer must keep adequate records and retain all pertinent documents for six years from the end of the year to which they relate. We may ask to see the documents in the case of a review.

## Definitions

### Incorporeal movable property (IMP)

IMP includes the following:

- contractual rights;
- options;
- rights for goods that are not in possession;
- other rights that are enforceable by the courts;
- intellectual property (such as patents, trade secrets, trademarks, trade names and industrial design);
- digitized products downloaded from the Internet.

### Consumer

A consumer is a particular individual who acquires or imports property or a service for his or her own personal consumption, use or enjoyment or for the personal consumption, use or enjoyment of another individual at the particular individual's expense. The particular individual does not use the property or services in commercial activity or to make an exempt supply.

### Exclusively

The term "exclusively," in respect of the consumption, use or supply of property or a service, generally means:

- for financial institutions, 100%; and
- in any other case, 90% or more.

### Person

The term "person" refers to a trust, an individual, a corporation, a partnership, a succession or a body that is an association, a club, a commission, a union or any other organization.

### Specified person

A person (other than a financial institution) is a specified person throughout the person's taxation year if **both** of the following conditions are met:

- At some point in the taxation year, the person carried on a business through a permanent establishment of the person outside Canada.
- At some point in the taxation year, the person carried on a business through a permanent establishment of the person in Canada.

