

# Application for Registration

Instead of using this form to register a business for files administered by Revenu Québec, you can use the **Register a New Business** or **Register a Business with Revenu Québec (Register Pursuant to an Act)** online services available at [revenuquebec.ca](http://revenuquebec.ca) or call us at 1 800 567-4692.

Do not use this area.	
Numéro d'inscription	B
_____	_____

In this form, GST also means GST/HST<sup>A</sup>.

**For which Revenu Québec files are you registering the business?** Check the appropriate box(es).

- Goods and services tax (GST<sup>B</sup>), to obtain a GST number
- Québec sales tax (QST<sup>B</sup>), to obtain a QST number
- Tax on insurance premiums<sup>C</sup>, to obtain a registration number
- Tax on lodging<sup>D</sup>, to obtain a registration number
- Municipal tax for 9-1-1 service<sup>E</sup>, to obtain a registration number
- Source deductions<sup>F</sup>, to obtain an employer identification number
- Corporation income tax, to obtain a number for income tax purposes
- Partnerships<sup>G</sup>, to obtain an identification number

## 1 Basic information

Enter the Québec enterprise number (NEQ), if one has been obtained from the Registraire des entreprises. ....

Enter the 9-digit Business Number (BN), if one has been obtained from the Canada Revenue Agency. ....

If the business is carried on by an individual in business<sup>H</sup>, go to **section 1.1**.

If the business is carried on under any other legal form<sup>I</sup>, go to **section 1.2**.

### 1.1 Individual in business

Ms. Last name \_\_\_\_\_ First name \_\_\_\_\_  
 Mr. \_\_\_\_\_

Social insurance number \_\_\_\_\_ Notice of assessment number<sup>J</sup> \_\_\_\_\_ Business name<sup>K</sup> (if applicable) \_\_\_\_\_

**Go to section 2.1.**

### 1.2 Other legal form

Name of the entity<sup>L</sup> \_\_\_\_\_ If the entity is a trust, check this box.

Business name<sup>L</sup> (if it is different from the name of the entity) \_\_\_\_\_

**Go to section 2.2.**

## 2 Information about the business

### 2.1 Individual in business

#### 2.1.1 Home address

Apartment Street number Street name, P.O. box

City, town or municipality Province Postal code

#### 2.1.2 Address of principal business activity (if different from the home address)

Apartment Street number Street name, P.O. box

City, town or municipality Province Postal code

#### 2.1.3 Other information

Area code Telephone (home) Area code Telephone (business) Extension Area code Cell Area code Fax

Language of communication: .....  French  English

Enter the start date of business operations in Québec. ....

Enter the end date of the business's fiscal period if it is a date other than December 31. ....

Go to Part 3.

## 2.2 Other legal form

### 2.2.1 Address of principal business activity

Apartment Street number Street name, P.O. box

City, town or municipality Province Postal code

### 2.2.2 Head office address (to be completed only if the business is a corporation and its head office address is different from the address where its principal business activity is carried on)

Apartment Street number Street name, P.O. box

City, town or municipality Province Postal code

### 2.2.3 Other information

Area code Telephone (home) Area code Telephone (business) Extension Area code Cell Area code Fax

Language of communication: .....  French  English

Enter the start date of business operations in Québec. ....

Enter the end date of the business's fiscal period. ....

Enter the date on which the business acquired legal existence<sup>M</sup>. ....

If the business was incorporated **outside Québec**, enclose a copy of a document proving the incorporation (e.g. a charter of incorporation).

Enter the jurisdiction of incorporation. ....

Was the business created through an amalgamation? .....  Yes  No

If the business's charter was issued outside Canada, enclose a copy of documents proving the amalgamation (such as a certificate of amalgamation).

If the business is a registered charity, enter its registration number. ....



## 2.2.4 Information about the directors, partners or trustees

If there are more than three directors, partners or trustees, attach a separate sheet. Please note that if the business is a **partnership** that does **not** have an **NEQ**, each partner must sign in the space provided. In all other cases, signatures are not required.

<input type="checkbox"/> President			
<input type="checkbox"/> Partner	Last name	First name	Social insurance number
<input type="checkbox"/> Trustee			
Name of the entity (if applicable)		Québec enterprise number (NEQ)	
Notice of assessment number			
Home address			
Apartment	Street number	Street name, P.O. box	
City, town or municipality			Province Postal code
Area code	Telephone	Extension	
Signature of partner (required if the business is a partnership that does not have an NEQ)			

<input type="checkbox"/> Vice-president			
<input type="checkbox"/> Partner	Last name	First name	Social insurance number
<input type="checkbox"/> Trustee			
Name of the entity (if applicable)		Québec enterprise number (NEQ)	
Notice of assessment number			
Home address			
Apartment	Street number	Street name, P.O. box	
City, town or municipality			Province Postal code
Area code	Telephone	Extension	
Signature of partner (required if the business is a partnership that does not have an NEQ)			

<input type="checkbox"/> Secretary			
<input type="checkbox"/> Treasurer	Last name	First name	Social insurance number
<input type="checkbox"/> Trustee			
Name of the entity (if applicable)		Québec enterprise number (NEQ)	
Notice of assessment number			
Home address			
Apartment	Street number	Street name, P.O. box	
City, town or municipality			Province Postal code
Area code	Telephone	Extension	
Signature of partner (required if the business is a partnership that does not have an NEQ)			



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### 5.1.3 Filing frequency for the GST and QST return

Use **Table A** to determine how often the GST and QST return must be filed. If the business is a financial institution or a charity or is in the garment industry, use **Table B**.

**Table A: General cases**

- **Refer** to the "Frequency assigned by Revenu Québec" column to find out how often the business must file its returns.
- **You can increase** the business's filing frequency by making an election in the "Election" column.

Expected sales	Frequency assigned by Revenu Québec (unless you make an election)	Election
\$1,500,000 or less	yearly <sup>1</sup>	<input type="checkbox"/> quarterly <input type="checkbox"/> monthly
More than \$1,500,000 but not more than \$6,000,000	quarterly	<input type="checkbox"/> monthly
More than \$6,000,000	monthly	none

**Table B: Specific cases**

- **Check** the applicable box in the "Type of business" column.
- **Refer** to the "Frequency assigned by Revenu Québec" column to find out how often the business must file its returns.
- **You can increase** the business's filing frequency by making an election in the "Election" column.

Type of business	Frequency assigned by Revenu Québec (unless you make an election)	Election	
<input type="checkbox"/> Business in the garment industry	<b>QST</b>	monthly	
	<b>QST:</b> none		
	<b>GST</b>		
	• sales of \$1,500,000 or less	yearly <sup>1</sup>	<b>GST:</b> <input type="checkbox"/> quarterly <input type="checkbox"/> monthly
	• sales of more than \$1,500,000 but not more than \$6,000,000	quarterly	<input type="checkbox"/> monthly
	• sales of more than \$6,000,000	monthly	none
<input type="checkbox"/> Charity	yearly <sup>1</sup>	<input type="checkbox"/> quarterly <input type="checkbox"/> monthly	
<input type="checkbox"/> Financial institution	yearly <sup>1</sup>	<input type="checkbox"/> quarterly <sup>2</sup> <input type="checkbox"/> monthly	

1. The business may be required to make **instalment payments**<sup>P</sup>.

2. Financial institutions can only file on a quarterly basis if their taxable sales are \$6,000,000 or less.

## 5.2 Other tax files

### 5.2.1 Effective date of registration for other tax files

Enter the effective date of registration for each file for which you are registering the business.

Tax on insurance premiums .....	<table border="1"> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td>Y</td><td>Y</td><td>Y</td><td>Y</td><td>M</td><td>M</td><td>D</td><td>D</td><td> </td><td> </td></tr> </table>											Y	Y	Y	Y	M	M	D	D		
Y	Y	Y	Y	M	M	D	D														
Tax on lodging .....	<table border="1"> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td>Y</td><td>Y</td><td>Y</td><td>Y</td><td>M</td><td>M</td><td>D</td><td>D</td><td> </td><td> </td></tr> </table>											Y	Y	Y	Y	M	M	D	D		
Y	Y	Y	Y	M	M	D	D														
Municipal tax for 9-1-1 service .....	<table border="1"> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td>Y</td><td>Y</td><td>Y</td><td>Y</td><td>M</td><td>M</td><td>D</td><td>D</td><td> </td><td> </td></tr> </table>											Y	Y	Y	Y	M	M	D	D		
Y	Y	Y	Y	M	M	D	D														

### 5.2.2 Filing frequency for the return respecting the tax on insurance premiums

Enter the total tax on insurance premiums that the business expects to collect in the next 12 months. .... \$ 

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**You can change** the filing frequency by making an election in the "Election" column.

Expected tax	Frequency assigned by Revenu Québec (unless you make an election)	Election
Less than \$12,000	monthly	<input type="checkbox"/> quarterly
Less than \$1,500	monthly	<input type="checkbox"/> yearly <input type="checkbox"/> quarterly



## 6 Source deductions file

### 6.1 Date on which a salary, wages or remuneration is paid for the first time

Enter the date on which the business expects to pay a salary, wages or remuneration for the first time. ....

Y	Y	Y	Y	M	M	D	D
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Check the box corresponding to the business's period of operations in a given year.

All year

Seasonal

Check the months in which the business operates.

January  February  March  April  May  June  July  August  September  October  November  December

### 6.2 Remittance frequency for source deductions and employer contributions

Enter the total amount of source deductions and employer contributions the business expects to make in any given calendar month. .... \$ \_\_\_\_\_<sup>s</sup>

**You can choose** a different remittance frequency by making an election in the "Election" column.

Total amount of source deductions and employer contributions	Frequency assigned by Revenu Québec (unless you make an election)	Election
Less than \$1,000	monthly	<input type="checkbox"/> quarterly
\$1,000 or more	monthly	none

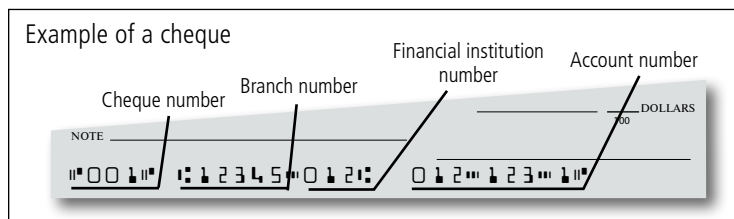
## 7 Direct deposit

We can deposit the amounts we owe the business under the legislation covered by this application directly into the business's account. To receive direct deposits, the business must have an account in its name at a financial institution with an establishment in Canada.

If you want to register the business for direct deposit, provide the information requested below.

Enter all digits (including zeros) that make up the numbers of the business's account.

Branch number  _ _ _ _ _ _ _	Financial institution number  _ _ _ _ _ _ _	Account number (12-digit maximum)  _ _ _ _ _ _ _ _ _ _ _ _
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## 8 Certification

This form must be signed by one of the following persons:

- the individual in business;
- a partner, in the case of a partnership;
- a trustee, in the case of a trust;
- the president, vice-president, secretary or treasurer, in the case of a corporation;
- an **authorized person**<sup>T</sup>.

I certify that the information provided in this form and in the enclosed documents is accurate and complete.

Name (please print)

Signature

Position

Date



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### Documents to enclose (depending on your situation)

- A copy of a document proving the business's incorporation outside Québec.
- If the business was created through an amalgamation and its charter was issued outside Canada, a copy of documents proving the amalgamation (for example, a **certificate of amalgamation**).
- **A copy of the first sales invoice or another document** proving that the business began charging the GST and QST more than 30 days before the date of the application for registration.
- A copy of the documents proving the creation of the trust and designating the trustee(s) (for example, a **trust deed**).
- A **balance sheet, financial statement or information slip** proving that the business is required to register for the GST and QST because of the amount of its sales.
- **Form VD-350.52.A-V**, if the business operates a restaurant establishment (bar, restaurant or catering business).
- **Form TR-350.61-V**, if the business is a taxi business that provides a passenger transportation service.
- A **power of attorney, form MR-69-V**, a **resolution of the board of directors** or, if all the powers of the board of directors have been removed, an excerpt from the **unanimous shareholder agreement**, articles of incorporation or by-law proving that the person signing this form is authorized to do so<sup>T</sup>.

### Sending the form

Send the duly completed form, together with any required documents, to one of the following addresses:

- Revenu Québec, 3800, rue de Marly, Québec (Québec) G1X 4A5
- Revenu Québec, C. P. 3000, succursale Place-Desjardins, Montréal (Québec) H5B 1A4

#### Do not use this area.

Préparé par :	Secteur :	Téléphone :	Date :
Inscrit par :		Téléphone :	Date :
Autorisé à la DGR par :			
Remarques :			



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**A What is the HST?**

In certain provinces, referred to as “participating provinces,” the GST and the provincial sales tax are combined into one tax called the harmonized sales tax (HST). The HST applies to businesses that make taxable sales in participating provinces. For a list of the participating provinces or for more information about the HST, go to [revenuquebec.ca](http://revenuquebec.ca).

Note that businesses registered for the GST are automatically registered for the HST.

**B Why do businesses register for the GST and QST?****Mandatory registration**

Registration for both the **GST** and the **QST** is required if the business makes taxable sales (including zero-rated sales) in Canada or in Québec and:

- the **total of the taxable sales (including zero-rated sales)** made worldwide by the business and its partners within the preceding four calendar quarters or within a single calendar quarter exceeds **\$30,000**;
- the **total of the taxable sales (including zero-rated sales)** made worldwide by the business (if it is a **public service body**) and its partners within the preceding four calendar quarters or within a single calendar quarter exceeds **\$50,000** (note, however, that charities and public institutions with annual gross revenues [income, donations, gifts, grants, etc.] of \$250,000 or less are not required to register); or
- the business is a **taxi business that provides a passenger transportation service**.

Registration for the **QST** is required if:

- a business sells tobacco products at retail;
- a business sells or leases new tires;
- a business sells fuel at retail;
- a business sells alcoholic beverages (unless it holds a reunion permit);
- a business sells new or used road vehicles or leases such vehicles for 12 months or more;
- a person that is not resident in Québec charges admission directly to the public for events held in Québec (admission charges may include the cost of tickets for shows).

Registration for the **GST** is required if a person that is not resident in Canada charges admission directly to the public for events held in Canada.

**Optional registration**

Even if a business is not required to register for the GST and QST, it can choose to do so, subject to certain conditions. In such cases, the business must register for both the GST and QST at the same time. Once registered, the business must collect the taxes. Being registered also entitles the business to rebates of the taxes it pays on expenses incurred for its business activities.

**For more information about registration for the GST and QST, see *Registering with Revenu Québec (IN-202-V)*.**

**C Why do businesses register for the tax on insurance premiums?**

A business must register for the tax on insurance premiums if it is required to collect the tax and remit it to us. Contact us to find out if the business is subject to those requirements.

**D Why do businesses register for the tax on lodging?**

A business must register for the tax on lodging if it operates a sleeping-accommodation establishment that is subject to the tax. This generally means being responsible for managing, maintaining and renting accommodation units, as well as for advertising and ongoing repairs.

However, it is not required to register if **all** its supplies of accommodation units are made through a digital accommodation platform operated by a person that is registered for the tax on lodging and all the amounts received in consideration for the rental of the accommodation units are paid to this person.

That said, registration is mandatory if the business supplies accommodation units in another manner (for example, on its own or through a digital accommodation platform whose operator is not registered for the tax on lodging).

Any person that operates a digital accommodation platform and receives consideration for the rental of an accommodation unit in an establishment subject to the tax on lodging must register for the tax.

**E Why do businesses register for the municipal tax for 9-1-1 service?**

A business must register for the municipal tax for 9-1-1 service if it provides telephone services within the territory of any Québec municipality, and those services can be used to dial 9-1-1 to reach a 9-1-1 emergency centre providing services in Québec.

**F Why do businesses register for source deductions?**

A business must register for source deductions if it pays or expects to pay a salary, wages or remuneration.

**G Why do businesses register as partnerships?**

All partnerships that are required to file the *Partnership Information Return* (form TP-600-V) and its schedules must obtain an identification number by registering.

**H What is an individual in business?**

An individual in business is:

- an individual (a natural person) who owns a sole proprietorship (a business that belongs to an individual who receives all the business's profits);
- a person who employs domestic help, in the case of a person filing this form in order to obtain an employer identification number; or
- a self-employed person.

**I What is meant by “other legal form”?**

Partnerships, corporations (also called businesses or legal persons), trusts, organizations and other entities that are not individuals in business all fall into the category of “other legal form.”

**J Why do we ask for a notice of assessment number?**

We use the notice of assessment number to confirm the person's identity. **This number is mandatory for everyone but non-residents of Québec.**

Enter the number of one of the person's two most recent notices of assessment issued by Revenu Québec.

If you are an individual in business, enter the notice of assessment number in section 1.1.

If the business is carried on under any other legal form, enter the notice of assessment number of only one person covered in section 2.2.4.

**K What is the business name of an individual in business?**

The business name of an individual in business is the one that is known by the business's clients and displayed by the business. For example, the business name of Simon Richler's business could be *Dépanneur Simon*.

If the business name of an individual in business does not include the individual's last name or first name, the individual in business must register the business name in the enterprise register before using the name to register with Revenu Québec. To register in the enterprise register, the individual in business can contact Services Québec or use the online services of the Registraire des entreprises at [registreetreprises.gouv.qc.ca](http://registreetreprises.gouv.qc.ca).



**L What is the name of the entity? What is the business name?**

The name of the entity is the legal name of the business. A business name is the one that is known by its clients and displayed by the business.

Example 1: The name of the entity is 1234-5678 Québec inc. and its business name is Restaurant du boulevard.

Example 2: The name of the entity is Les entreprises ABCD inc. and its business name is Dépanneur du coin.

**M On what date did the business acquire legal existence?**

For a partnership, this is the date on which it was created. For a trust, this is the date on which the trust was created (trust deed). For a business carried on under any other legal form, it is the date shown on its certificate of incorporation.

**N What is a zero-rated sale?**

This is a sale that is taxable at the rate of 0%. Consequently, a business does not have to charge the GST or QST on this type of sale.

The following are examples of goods and services whose sale is zero-rated:

- basic groceries;
- prescription drugs;
- certain medical devices;
- certain farming and fishing sector products and property;
- livestock in general;
- certain property exported outside Canada (or shipped outside Québec, under the QST system);
- certain passenger or freight transportation services.

**O What is a public service body?**

A public service body is a non-profit organization, charity, municipality, school authority, hospital authority, public college or university.

**P Under what circumstances must a business make instalment payments?**

A business that files an annual return must make four instalment payments (one per quarter) where both of the following apply:

- the net GST or QST that the business expects to remit for a year is \$3,000 or more; and
- the business remitted an amount of \$3,000 or more for the preceding year.

A business must pay the QST in instalments when its net QST is \$3,000 or more even if it is not required to pay the GST in instalments because its net GST is less than that amount.

**Q What is the filing frequency for the tax on lodging?**

The filing frequency for the tax on lodging is quarterly. The period covered by the return must correspond to a calendar quarter. The deadline for remitting the tax for a particular calendar quarter is the last day of the month that follows the end of the calendar quarter

**R What is the filing frequency for the municipal tax for 9-1-1 service?**

The filing frequency for the municipal tax for 9-1-1 service is the same as the filing frequency for the QST (see section 5.1.3).

**S How often are source deductions remitted?**

We assign a monthly source deductions and employer contributions remittance frequency to new employers for at least 12 months. The deadline for making remittances is the 15th day of the month following every month in which a salary, wages or remuneration was paid. However, after the first 12 months, some new employers may choose to make quarterly remittances. Quarterly remittances must be made on the 15th day of the month following the calendar quarters ending on March 31, June 30, September 30 and December 31. Once chosen, the option to make quarterly remittances stays in effect as long as the total amount of source deductions and employer contributions remains under \$1,000 or as long as the new employer meets all of its tax obligations. Regardless of whether the new employer has an employer identification number, remittances must be made before the above-mentioned deadlines.

**T How does a person become authorized to sign on behalf of a business?****A corporation has one option**

It must provide a resolution of the board of directors or, if all the powers of the board of directors have been removed, an excerpt from the unanimous shareholder agreement, articles of incorporation or by-law proving that the person is authorized to sign on the corporation's behalf.

**Any other type of business (for example, individual in business or partnership) has two options**

- It can grant someone power of attorney.
- It can complete form MR-69-V, *Authorization to Communicate Information or Power of Attorney*, specifying that the person can sign on its behalf.



## Useful documents

We have many documents that deal with subjects related to this registration application. All the documents listed below are available at [revenuquebec.ca](http://revenuquebec.ca).

- IN-202-V** *Registering with Revenu Québec*
- IN-203-V** *General Information Concerning the QST and the GST/HST*
- IN-307-V** *New Businesses and Taxation*
- IN-107-V** *Directors' Liabilities*
- IN-111-V** *Checklist for New Businesses: Source Deductions and Employer Contributions*
- IN-205-V** *QST and GST Rebates: New or Substantially Renovated Housing, New or Substantially Renovated Residential Property*
- IN-211-V** *The QST and the GST/HST: How They Apply to Medical and Assistive Devices and Drugs*
- IN-216-V** *The QST and the GST/HST: How They Apply to Foods and Beverages*
- IN-218-V** *QST, GST/HST and Fuel Tax: How They Apply to Freight Carriers*
- IN-219-V** *An Overview of the Tobacco Tax Act*
- IN-222-V** *An Overview of the Fuel Tax Act*
- IN-228-V** *The QST and the GST/HST: How They Apply to Charities*
- IN-229-V** *The QST and the GST/HST: How They Apply to Non-Profit Organizations*
- IN-231-V** *Carriers and the International Fuel Tax Agreement*
- IN-250-V** *Tax Measures Respecting Tips*
- IN-253-V** *Taxable Benefits*
- IN-255-V** *Flea Markets*
- IN-256-V** *Information for New Businesses: QST and GST/HST*
- IN-260-V** *Tax on Lodging*
- IN-261-V** *The QST and the GST/HST: How They Apply to Residential Complexes – Construction or Renovation*
- IN-263-V** *Consumption Taxes and Producers of Alcoholic Beverages*
- IN-273-V** *Registering for Consumption Taxes by Phone Is Easy!*
- IN-305-V** *Non-Profit Organizations and Taxation*
- IN-314-V** *Taxi Drivers and Taxation*
- IN-322** *Entente internationale concernant la taxe sur les carburants et Manuel des procédures* (for information in English about the International Fuel Tax Agreement (IFTA), see the *Procedures Manual* on the IFTA website at [iftach.org](http://iftach.org))
- IN-575-V** *Mandatory Billing Information: Bars and Restaurants*
- IN-575.TR-V** *Mandatory Billing Information: Remunerated Passenger Transportation*
- IN-624-V** *The QST, the GST/HST and Road Vehicles*

