

## Notice Concerning Storage Services in Québec

### Act respecting the Québec sales tax

Complete this form if you are required to notify us that your business stores, in Québec, corporeal movable property offered for sale by a non-resident of Québec.<sup>1</sup>

You do not have to file this form if your business's storage services are incidental to the supply of a freight transportation service.

A freight transportation service is a service of transporting corporeal movable property or delivering mail. It includes any other property or service supplied to the recipient by the supplier that is part of or incidental to the service, whether or not there is a separate charge for it. Transportation of an individual's baggage by the supplier of a passenger transportation service is not a freight transportation service.

#### Filing deadline

You must file the form by the applicable deadline:

- January 1, 2022, if, on July 1, 2021, the business was providing a service of storing, in Québec, corporeal movable property offered for sale by a non-resident of Québec; or
- six months following the day the business last began providing a service of storing, in Québec, corporeal movable property offered for sale by a non-resident of Québec.

#### Sending the form

Mail the completed form to the following address:

Revenu Québec  
3800, rue de Marly  
Québec (Québec) G1X 4A5

### 1 Information about the business operator

Identification number	File	Québec enterprise number (NEQ)	
		<b>T Q</b>	
Last name and first name (individual) or name (entity)			Area code Telephone
Apartment	Street number	Street name, P.O. box	
City, town or municipality			Province Postal code

### 2 Information about the business

If the business provides the services described above at more than one location in Québec, enter the address of every warehouse and other place of business where the services are offered.

If you need more space, enter the required information on a photocopy of this part and enclose it with this form.

Identification number	File	Québec enterprise number (NEQ)	
		<b>T Q</b>	
Trade name			Area code Telephone
<b>Business address</b>			
Apartment	Street number	Street name, P.O. box	
City, town or municipality			Province Postal code

#### Address of warehouse or other place of business (if different)

Apartment	Street number	Street name, P.O. box	
City, town or municipality			Province Postal code

<sup>1</sup> If you are required to file this form, you must also keep records containing certain information about your storage services.

## 2 Information about the business (continued)

### Address of warehouse or other place of business (if different)

Apartment	Street number	Street name, P.O. box		
City, town or municipality			Province	Postal code

### Address of warehouse or other place of business (if different)

Apartment	Street number	Street name, P.O. box		
City, town or municipality			Province	Postal code

## 3 Certification

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

_____	_____
Last name and first name of business operator or authorized person	Signature
_____	_____
Title or position of authorized person (if applicable)	Date