

Information Return for Distribution Platform Operators

Act respecting the Québec sales tax

This return is for every person that is registered for the QST under the general system (or is required to be) at any point in a calendar year and operates a distribution platform used to make qualifying or designated qualifying supplies of corporeal movable property. It is used to report information about the supplies made using the platform during the year.

This form covers supplies of corporeal movable property delivered in Québec, excluding:

- corporeal movable property delivered by mail or courier from a location outside Canada;
- exempt and zero-rated supplies of property;
- property supplied during a flight or trip outside Québec.

Filing deadline

This form must be filed no later than six months following the end of the calendar year during which the supplies were made using the platform.

Filing the return

The return must be filed:

- using the secure file transfer service on the Infrastructures technologiques Québec website at rq.psd.gouv.qc.ca; or
- by secure email¹ (write to Support-SINR@revenuquebec.ca for instructions on how to register for our secure messaging service).

1 Information about the platform operator

Identification number	File	Québec enterprise number (NEQ)
<input style="width: 95%;" type="text"/>	T Q	<input style="width: 95%;" type="text"/>
Last name and first name (individual) or name (entity)		Area code Telephone
<input style="width: 95%;" type="text"/>		<input style="width: 15%;" type="text"/> <input style="width: 15%;" type="text"/>
Apartment number	Street number	Street name, P.O. box
<input style="width: 15%;" type="text"/>	<input style="width: 15%;" type="text"/>	<input style="width: 60%;" type="text"/>
City, town or municipality		Country Province Postal code
<input style="width: 95%;" type="text"/>		<input style="width: 15%;" type="text"/> <input style="width: 15%;" type="text"/> <input style="width: 15%;" type="text"/>

2 Information about the platform

Name	<input style="width: 95%;" type="text"/>	
URL	<input style="width: 95%;" type="text"/>	
Address		
Apartment number	Street number	Street name, P.O. box
<input style="width: 15%;" type="text"/>	<input style="width: 15%;" type="text"/>	<input style="width: 60%;" type="text"/>
City, town or municipality		Country Province Postal code
<input style="width: 95%;" type="text"/>		<input style="width: 15%;" type="text"/> <input style="width: 15%;" type="text"/> <input style="width: 15%;" type="text"/>

3 Calendar year covered by the return

Calendar year covered by the return

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¹ The maximum file size is 10 MB. Accepted file formats are XSL, XSLX and CSV.

4 Information about the supplies made using the platform

Number of suppliers that made qualifying or designated qualifying supplies of corporeal movable property using the platform

Total consideration paid for such supplies

Total QST collected by the platform operator on such supplies

In the table below, enter the required information about the suppliers that made qualifying or designated qualifying supplies of corporeal movable property using the platform. If you need more space, attach a separate sheet with the required information. You can also send the information in an XLS, XSLX or CSV file (maximum 10 MB).

Supplier's name	Trade name ²	Address	QST number (if applicable)	GST number (if applicable)	Amount of supplies made using the platform	QST collected by the platform operator	Supplier's online store URL

5 Certification

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

First and last name of operator or authorized person

Signature

Title or position of authorized person (if applicable)

Date

2. The supplier's trade name is the name it commonly uses. It is the name its customers know.