

Declaration of a Transaction Between Related Individuals with Regard to a Road Vehicle Registered in Québec

Act respecting the Québec sales tax

This form is to be used by related individuals who are transferring, from one to the other, ownership of a road vehicle registered or having been registered in Québec before the transfer. It serves to declare the transfer (hereinafter referred to as the "transaction") so that the Société de l'assurance automobile du Québec (SAAQ) can, where applicable, calculate and collect the QST.

Related individuals must complete and present this form **at the SAAQ service outlet at the time of registering** the vehicle. If one individual is absent at the time, the other must present a power of attorney. The power of attorney form is available at any SAAQ service outlet or online at www.saaq.gouv.qc.ca.

If the individuals do not present this declaration or the documents proving how they are related, the SAAQ will collect the QST on the agreed selling price or the estimated value of the vehicle, **whichever is greater**, or, in the case of a gift, on the estimated value of the vehicle.

Note that once **Revenu Québec** receives this declaration from the SAAQ, it determines whether the QST should have been collected or not on the transaction and, if so, the amount on which the tax should have been collected. Consequently, Revenu Québec may ask the individuals to provide supporting documents, and the recipient to pay a balance owing, as well as interest and penalties.

Please read the **General information** section before completing this form.

1 Vehicle information

Make	Model	Year	Vehicle identification number (VIN)	Province
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Registration

2 Identification of the recipient and the current owner

Last name of recipient (purchaser or donee)		First name		Social insurance number	
Address		Date of birth			
Postal code		Area code	Telephone (home)	Area code	Telephone (work)
Last name of current owner (vendor or donor)		First name		Social insurance number	
Address		Date of birth			
Postal code		Area code	Telephone (home)	Area code	Telephone (work)

3 Relationship between related individuals

Indicate how the recipient and the current owner are related (see definition of "related individuals"): _____

At the time of registering the vehicle, remit this declaration and **provide the document(s)** proving the relationship (see the General information section).

Revenu Québec will compare the information you provide with the information in your income tax file.

4 Particulars of the transaction

Type of transaction: Gift (enter "0" on line 1) Sale (enter the agreed selling price) ▶

Indicate the reason for the transaction: _____

At the time of the transaction, did the current owner have an outstanding debt (or was the current owner making payments) on the vehicle?

No ▶ Enter "0" on line 2 and go to line 3.

Yes ▶ Enter the estimated balance of the debt at the time of the transaction (excluding interest): \$ _____

Will the current owner continue to pay the debt **after the transaction**?

Yes ▶ Enter "0" on line 2 and go to line 3.

No ▶ Indicate below who will assume the portion of the debt no longer assumed by the current owner.

Recipient ▶ Enter the estimated amount (excluding interest) assumed. ▶ +

The following individual (**other** than the recipient): _____

Last name and first name

Add lines 1 and 2. Consideration on which the SAAQ will collect QST =

5 Certification

We certify that the information provided on this form is accurate and complete.

Signature of recipient Date Signature of current owner Date

Espace réservé à la SAAQ

Valeur estimative du véhicule	TVQ perçue lors de l'immatriculation	Date de la transaction	Signature de la personne qui a traité la demande	_____
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If the individuals do not present this declaration or the documents proving how they are related, the SAAQ will collect the QST on the agreed selling price or the estimated value of the vehicle, **whichever is greater**, or, in the case of a gift, on the estimated value of the vehicle.

Related individuals must complete and present this form **at the SAAQ service outlet at the time of registering** the vehicle. If one individual is absent at the time, the other must present a power of attorney. The power of attorney form is available at any SAAQ service outlet or online at www.saaq.gouv.qc.ca.

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Please read the *General information* section before completing this form.

1 Vehicle information

Registration

Make	Model	Year	Vehicle identification number (VIN)	Province	
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2 Identification of the recipient and the current owner

Social insurance number

Last name of recipient (purchaser or donee)	First name		
Address			

		Postal code	
Last name of current owner (vendor or donor)	First name		
Address			
		Postal code	

3 Relationship between related individuals

Indicate how the recipient and the current owner are related (see definition of "related individuals"): _____

At the time of registering the vehicle, remit this declaration and **provide the document(s)** proving the relationship (see the General information section).

Revenu Québec will compare the information you provide with the information in your income tax file.

4 Particulars of the transaction

Type of transaction: **Gift** (enter "0" on line 1) **Sale** (enter the agreed selling price) ▶ 1 _____

Indicate the reason for the transaction: _____

At the time of the transaction, did the **current owner** have an outstanding debt (or was the current owner making payments) on the vehicle?

No ▶ Enter "0" on line 2 and go to line 3.

Yes ▶ Enter the estimated balance of the debt at the time of the transaction (excluding interest): \$ _____

Will the current owner continue to pay the debt **after the transaction**?

Yes ▶ Enter "0" on line 2 and go to line 3.

No ▶ Indicate below who will assume the portion of the debt no longer assumed by the current owner.

Recipient ▶ Enter the estimated amount (excluding interest) assumed. ▶ + 2 _____

The following individual (**other** than the recipient): _____

Last name and first name

Add lines 1 and 2. Consideration on which the SAAQ will collect QST = 3 _____

5 Certification

We certify that the information provided on this form is accurate and complete.

Signature of recipient	Date	Signature of current owner	Date		

Espace réservé à la SAAQ

Valeur estimative du véhicule	TVQ perçue lors de l'immatriculation	Date de la transaction	
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General information

Definitions

Spouse

A spouse is an individual who, under an **act** of marriage or civil union **in force at the time of the transaction**, is united to another individual or who is the de facto spouse of that individual at the time.

A **de facto spouse** is an individual (of the opposite sex or of the same sex) who, at the time of the transaction,

- is living in a conjugal relationship with another individual and is the biological or adoptive parent (legally or otherwise) of at least one of the individual's children; or
- has been living in a conjugal relationship with another individual for at least 12 consecutive months (the 12-month period is considered to have been uninterrupted if the individuals lived apart for a period of less than 90 days); or
- has been living in a conjugal relationship with another individual for a period of less than 12 months, but previously lived in such a relationship with the individual for at least 12 consecutive months (the 12-month period is considered to have been uninterrupted if the individuals lived apart for a period of less than 90 days).

Related individuals

Related individuals are spouses or other individuals related by blood, marriage or adoption.

An individual is considered to be related to, in addition to his or her spouse (where applicable), the following:

- his or her biological or adoptive children (legally or otherwise);
- the spouse of his or her child (son-in-law or daughter-in-law);
- his or her grandchildren and great grandchildren;

- his or her brothers and sisters;
- the spouse of his or her brother or sister (brother-in-law or sister-in-law);
- his or her step-sons and step-daughters, that is, his or her spouse's biological or adoptive children (legally or otherwise);
- the spouse of his or her step-son or step-daughter;
- his or her spouse's grandchildren and great grandchildren;
- his or her spouse's brothers and sisters;
- the spouse of his or her spouse's brother or sister (spouse's brother-in-law or sister-in-law);
- his or her parents, grandparents and great grandparents;
- his or her spouse's parents, grandparents, and great grandparents.

However, an individual is **not** considered to be related to his or her uncles, aunts, cousins, nephews and nieces, or to those of his or her spouse, **unless** these persons are related to the individual in a manner described above.

Consideration

Value in money, debt (particularly a debt related to the vehicle) assumed by the recipient, value of services rendered, actual value of goods given in exchange, and any service or form of payment accepted as the price of the road vehicle, excluding the goods and services tax (GST).

Estimated value

Usually the average wholesale price listed in one of the guides prescribed by the Act, **minus** \$500.

Documents to bring to the SAAQ service outlet (Part 3 of the form)

Depending on your situation, you must provide one or more documents proving that you are spouses or otherwise related. The documents generally include the following:

Transaction between spouses

- a marriage contract or marriage certificate
- a copy of the act of marriage
- a civil union certificate
- a copy of the act of civil union
- a driver's license

Transaction between related individuals other than spouses

- a birth certificate (long-form)
- a copy of the act of birth
- an adoption judgement
- a marriage contract or marriage certificate
- a copy of the act of marriage
- a civil union certificate
- a copy of the act of civil union
- a driver's license

Collection of QST at the SAAQ service outlet (Part 4 of the form)

If the current owner of the vehicle has a debt that is assumed, in full or in part, by the recipient as part of the transaction, the amount assumed by the recipient must be added to the agreed selling price (or to 0 in the case of a gift). The total amount constitutes the consideration (see definition above) for the transfer of ownership of the vehicle between related individuals. As an agent of Revenu Québec, the SAAQ will, at the time of registering the vehicle, collect the QST on the consideration indicated at line 3 of Part 4 of the form. For its part, **Revenu Québec verifies the information provided and, to this end, may request documents from you.**

Documents to submit further to a request from Revenu Québec

Once Revenu Québec receives this declaration from the SAAQ, it may request certain documents from you. In general, these are:

- the **service receipt** (document issued by the SAAQ)
- the **initial contract for the purchase of the vehicle by the current owner** (The owner must obtain this document whether or not the vehicle was purchased from an accredited vendor.)
- **finance contract**
- **acquittance from a financial institution** confirming the date on which the loan was paid off or receipt confirming the balance of the loan at that time
- **bank statements** identifying the recipient and the current owner, along with any related cheque specimens, indicating the payments made in the months that preceded and followed the time of the transaction for each of the following accounts, if applicable:
 - current accounts of the recipient and the current owner
 - savings accounts of the recipient and the current owner
 - joint current or savings accounts of the recipient and the current owner
- **statement respecting a loan (or line of credit)** indicating the payments made in the months that preceded and followed the time of the transaction
- **any other document deemed necessary**

Keeping documents

All documents pertaining to the road vehicle must be kept for **six years** after the date of the transaction.

For further information, call Revenu Québec, toll-free, at **1 800 567-4692**.



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