



Subcontracting Expenses Information Return

Clothing Industry

GST account number, if applicable R T	Québec enterprise number (NEQ), if applicable	Identification number, if applicable	File
Name of public service body			
Address			
		Postal code	Area code Telephone

Who should file this form?

Complete this form if you manufacture clothing (in whole or in part) or have clothing manufactured (in whole or in part), and you are registered or are required to be registered for the QST. You are not required to file the return if the clothing is made solely for the needs of your business or to sell at retail. Footwear and jewellery, as well as clothing made to measure for individuals, are also excluded.

What are your obligations?

A **duly signed** copy of this form must be filed with Revenu Québec **every month**, along with your QST return, even if you did not use subcontracting services for the period. Be sure to provide **all** information requested on the form.

What information are you required to provide for the reporting period covered?

The information you give should relate only to subcontractors (including self-employed persons) that manufactured clothing for you (in whole or in part),¹ where the supply² of the service was made in Canada. Do not include other subcontractors, such as those you hire to maintain or repair equipment.

The following information must be given with regard to each subcontractor:

- the name, address and telephone number;
- the total of the amounts charged for the work (that is, the total of the amounts that you paid or that you owe with respect to the work for the reporting period concerned, minus any portion you reported for a previous period);
- the identification and file numbers (if the subcontractor is a QST registrant) and the amount of QST payable with respect to the amounts reported;
- the social insurance number, if the subcontractor is an individual and is not registered for the QST.

Please print clearly and use a separate section for each subcontractor.

What are the consequences if you do not file an information return or do not provide all of the required information?

Subcontracting expenses that are not reported on this return or respecting which you do not provide all the required information will be disallowed; this means that you will **not** be able **to deduct the expenses from your net income or claim an input tax refund (ITR)** with respect to any unreported amounts or any amounts for which you did not provide all the required information. You will also be liable to the **penalties** provided for in the fiscal legislation; that is,

- **\$25 per day for each day of default**, to a maximum of \$2,500 if you do not file the return on time;
- **\$100 for each piece of required information** that you did not provide in the information return.

What is the filing deadline?

We must receive this form **no later** than one month after the end of your reporting period.

Where should you file your form?

This form must be sent to one of the following offices:

Revenu Québec 3800, rue de Marly Québec (Québec) G1X 4A5	or	Revenu Québec C. P. 3000, succursale Place-Desjardins Montréal (Québec) H5B 1A4
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1. Include information concerning businesses that carried out embroidery work, silk-screening, printing, pressing, washing out, etc.
2. The term "supply" means the provision of property or a service in any manner, including sale, transfer, barter, exchange, licence, lease, gift or disposition.

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Y	M	D
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 to

Y	M	D
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Indicate the number of subcontractors that manufactured clothing for you during the reporting period.

If the subcontractor is an individual			If the subcontractor is not an individual		
Last name	First name		Legal name		
Mailing address			Apt., suite	Trade name or firm name	
City, village, municipality	Province or state	Country	Postal code	Area code	Telephone
					Amounts charged (not including taxes) \$
If the subcontractor is a QST registrant			If the subcontractor is not a QST registrant		
QST payable \$	Identification number	File T Q	Social insurance number	or Québec enterprise number (NEQ)	

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Certification – I certify that the information provided is accurate and complete.

X

Signature of registrant or registrant's authorized representative

()

Date

Area code Telephone

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