

REVENU  
QUÉBEC



Canada Revenue  
Agency

Agence du revenu  
du Canada



# REGISTERING WITH REVENU QUÉBEC

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[revenuquebec.ca](http://revenuquebec.ca)



**AS AN EMPLOYER OR  
THE REPRESENTATIVE  
OF A BUSINESS, YOU MAY HAVE  
TO COLLECT TAXES OR WITHHOLD  
INCOME TAX, CONTRIBUTIONS  
AND PREMIUMS ON OUR BEHALF  
AND REMIT THEM TO US.**

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We designed this guide to help you understand and fulfill your tax obligations.

This document was prepared in collaboration with the Canada Revenue Agency.



This document is provided for information purposes only. It does not constitute a legal interpretation of the *Taxation Act*, the *Excise Tax Act*, the *Act respecting the Québec sales tax* or any other legislation.

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# INTRODUCTION

We collect income tax and consumption taxes owed to the Québec government. Employers and businesses act as agents and collect taxes, contributions, premiums and source deductions under various laws on our behalf. To do this, they must register for certain files.

This document contains information that will help you determine whether you must act as an agent of Revenu Québec and whether you are required to register.

The online services in My Account for businesses are designed to help you fulfill your tax obligations easily and efficiently. For example, you can use these services to consult your tax file. To register, go to our website at [revenuquebec.ca](http://revenuquebec.ca). Our website also provides information specific to your type of business.

You can use one of the registration methods in the table on the following page to register for our files. After you have registered, we may contact you for additional information.

## **Abbreviations used in this guide**

<b>CNESST</b>	Commission des normes, de l'équité, de la santé et de la sécurité du travail
<b>GST</b>	Goods and services tax
<b>HST</b>	Harmonized sales tax
<b>ITC</b>	Input tax credit
<b>ITR</b>	Input tax refund
<b>NPO</b>	Non-profit organization
<b>PSB</b>	Public service body
<b>QST</b>	Québec sales tax



Files	Online registration	Registration by telephone	Registration in person or by mail		
			Application for Registration (LM-1-V) <sup>1</sup>	Permit Application	Application for an IFTA Licence and Decals (CA-500-V) <sup>1</sup>
GST/HST and QST	Yes	Yes	Yes	N/A	N/A
QST (for certain suppliers outside Québec)	Yes	No	No	N/A	N/A
Source deductions	Yes	Yes	Yes	N/A	N/A
Corporation income tax	Yes	Yes	Yes	N/A	N/A
<b>Other files and activities</b>					
Bars and restaurants	Yes	Yes	Yes	N/A	N/A
Remunerated passenger transportation	Yes	Yes	Yes	N/A	N/A
Specific tax on alcoholic beverages	Yes	Yes	Yes	N/A	N/A
Tax on lodging	Yes	Yes	Yes	N/A	N/A
Specific duty on new tires	Yes	Yes	Yes	N/A	N/A
Tax on insurance premiums	Yes	Yes	Yes	N/A	N/A
Tobacco tax	No	No	No	Yes TA-6.1-V <sup>1</sup>	N/A
Fuel tax	No	No	No	Yes CA-27.1-V <sup>1</sup>	N/A
International Fuel Tax Agreement	No	No	No	N/A	Yes
Municipal tax for 9-1-1 service	Yes	Yes	Yes	N/A	N/A
Clothing industry	Yes	Yes	Yes	N/A	N/A
Logging operations	Yes	Yes	Yes	N/A	N/A
Public utilities	Yes	No	Yes	N/A	N/A
Mining tax	Yes	No	Yes	N/A	N/A

1. You can get this form at [revenuquebec.ca](http://revenuquebec.ca), or you can order it online or by telephone at one of the numbers on the back of this document.



# GST AND QST

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## General rules

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Persons who carry on commercial activities in Canada must register for the GST.<sup>2</sup> Persons who carry on commercial activities in Québec must also register for the QST and collect GST and QST when these taxes apply to goods and services supplied to customers.

Under an agreement between the federal and Québec governments, we administer the GST in Québec. We therefore receive and process GST registration applications submitted by persons carrying on commercial activities in Québec whose businesses are physically located in Québec. However, registration applications for the GST and QST submitted by selected listed financial institutions are processed by the Canada Revenue Agency (CRA). For more information, see [canada.ca/gst-hst-financial-institutions](http://canada.ca/gst-hst-financial-institutions).

Persons registered for the GST<sup>3</sup> are automatically registered for the HST, which applies in Prince Edward Island, New Brunswick, Nova Scotia, Ontario and Newfoundland and Labrador. The HST must be collected by persons that make taxable sales in these provinces. To find out what the applicable HST rate is in each of these provinces, go to [revenuquebec.ca](http://revenuquebec.ca).

An individual, a personal trust or a partnership made up solely of individuals that carries on a business without a reasonable expectation of profit does not carry on a commercial activity and cannot register for the GST and the QST. The same applies to most businesses that supply exempt property or services.

However, if you are a small supplier, you can decide whether or not to register for the GST and the QST. If you register, you must remain registered for at least one year. See the “Specific rules” section on page 10 for exceptions.

### NOTE

If you are a small supplier and you choose to register for the GST and QST, you must collect the taxes and remit them to us. In addition, you can generally claim ITCs and ITRs to recover the taxes paid on goods and services acquired in the course of your commercial activities.

## Small supplier

You are considered a small supplier if the total taxable sales (including zero-rated sales) made worldwide by you and your associates in the course of a given calendar quarter or in the four calendar quarters preceding the given calendar quarter do not exceed \$30,000. Total taxable sales do not include amounts from GST and QST, financial services, sales of capital property and the goodwill of a business.

If the total exceeds \$30,000 in a given calendar quarter, you are no longer considered a small supplier as of the first taxable sale that causes the total of your sales to exceed \$30,000. If the total exceeds \$30,000 during the four-quarter period preceding the given calendar quarter, you are no longer considered a small supplier immediately after the end of the first calendar month following the four calendar quarters.

### NOTE

A person is usually associated with another person if one person controls the other. For example, the following persons can be associated: two corporations, an individual and a corporation, or a person and a partnership or trust.

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2. In this document, the term “GST” is used to mean “GST/HST,” unless otherwise specified.

3. Here, the term “GST” is used to mean GST only, not GST/HST.



In this document, we use the term “sale” rather than “supply” since goods and services are most often supplied by way of sale. A supply is the provision of a good or service by way of, for example, sale, barter transaction, exchange, transfer, lease or gift.

### Example 1

The total of a business’s taxable sales exceeds \$30,000 as of the first calendar quarter it begins its commercial activity.

The business is required to register for the GST and QST as soon as the total of its taxable sales exceeds \$30,000. Therefore, it must collect taxes on the sale that caused it to exceed the limit in that calendar quarter and on all subsequent sales.

### Example 2

The total of a business’s taxable sales made during the four calendar quarters of 2017 exceeds \$30,000. The business is no longer considered a small supplier after January 31, 2018. It is therefore required to be registered for the GST and QST as of the day it makes its first taxable sale after January 31, 2018.<sup>4</sup>

### Example 3

A business makes its first taxable sales at the end of 2016. It continues its commercial activities in 2017.

	Taxable sales	
	2016	2017
January 1 to March 31	\$0	\$8,000
April 1 to June 30	\$0	\$11,000
July 1 to September 30	\$10,000	\$7,500
October 1 to December 31	\$15,000	\$8,200

In 2016, the total of its taxable sales is \$25,000 (\$0 + \$0 + \$10,000 + \$15,000). However, after the first quarter of 2017, the total of its sales for the four preceding calendar quarters is \$33,000 (\$0 + \$10,000 + \$15,000 + \$8,000), which exceeds the maximum amount.

The business is therefore considered a small supplier throughout the whole first quarter of 2017 and the month following this quarter, April 2017. However, it is required to be registered for the GST and QST as of its first taxable sale after April 30, 2017.<sup>4</sup>

4. See the sections entitled “When to register for the GST” and “When to register for the QST” on page 11 for information about the time limit for applying for registration.



Most property and services are taxable or zero-rated (that is, taxable at 0%). In this document, the term “taxable” includes both taxable and zero-rated sales.

However, certain goods and services are exempt from GST and QST, including:

- long-term residential accommodation (at least one month of occupancy);
- most sales of residential complexes that are not new;
- most financial services;
- most healthcare, educational, childcare and legal-aid services;
- certain services supplied by governments and PSBs (municipalities, school authorities, hospital authorities, public colleges, universities, non-profit organizations and charities).

A PSB is considered to be a small supplier if the total of its taxable sales does not exceed \$50,000. A charity or a public institution<sup>5</sup> is considered to be a small supplier in the following cases:

- It is in its first fiscal year.
- It is in its second fiscal year, and its gross revenue did not exceed \$250,000 during its first fiscal year.
- It has been in operation for over two fiscal years, and its gross revenue did not exceed \$250,000 during one of the two fiscal years preceding the current fiscal year.

To calculate gross revenue, you must take into account income from all sources, such as donations, grants, and income from property, investments or businesses. You must also take into account any amount considered a capital gain or loss for the purposes of calculating income tax.

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## Specific rules

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Regardless of the annual total of your taxable sales, you must register for the GST and the QST if you:

- carry on a taxi or limousine business;
- are not resident in Québec (or in Canada, for GST purposes) and you charge admission to the public for activities or events that take place in Québec (or in Canada, for GST purposes).

You must also register if you solicit orders in Québec (or in Canada, for GST purposes) for printed material (newspapers, books, periodicals, magazines, etc.), accompanied or not by sound recordings, to be shipped by mail or courier in Québec (or in Canada, for GST purposes), unless you are considered a small supplier.

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5. A registered charity within the meaning of the *Income Tax Act* and the *Taxation Act* that is a school authority, public college, university, hospital authority, or a local authority determined to be a municipality by the Minister of National Revenue or the Minister of Revenue of Québec for GST/HST or QST purposes.



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## QST registration rules

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You must register for the QST if you are registered or are applying to register for the GST.

You must also register for the QST if you are a small supplier and you:

- sell fuel at retail;
- sell alcoholic beverages, other than as a small supplier with a reunion permit under the *Act respecting liquor permits*;
- sell or lease new tires;
- sell or lease new or used road vehicles, other than a road vehicle that is your capital property, for a period of 12 months or more.

You must also register for the QST if you sell tobacco at retail.

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## When to register for the GST

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You must apply for registration under the GST system before the 30th day following the day on which you make your first taxable sale in Canada, other than as a small supplier. You must collect GST as of the time you are required to be registered.

If you are not resident in Canada and you charge admission to the public, you must apply for registration before making your first taxable sale in Canada.

If you carry on a taxi business, you must apply for registration before the 30th day following the day on which you make your first taxable sale in Canada.

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## When to register for the QST

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You must apply for registration under the QST system before you make your first taxable sale in Québec, other than as a small supplier. You must collect QST as of the time you are required to be registered.

If you are a retail vendor of tobacco or fuel, a vendor of new tires, road vehicles or alcoholic beverages, or you are not resident in Québec and you charge admission to the public, you must also apply for registration before making your first taxable sale in Québec.

If you carry on a taxi business, you must apply for registration before making your first taxable sale in Québec.



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## Suppliers outside Québec

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### QST registration for certain suppliers outside Québec

Certain suppliers outside Canada that are not registered for the GST are required to be registered for the QST in order to collect the QST on certain taxable supplies of incorporeal movable property or services made in Québec to consumers in Québec and remit the tax to us. Operators of certain digital platforms for the distribution of property or services who enable suppliers to make taxable supplies in Québec of incorporeal movable property or services to consumers in Québec are subject to the same requirements.

In addition, certain suppliers outside Québec that are registered for the GST are required to be registered for the QST in order to collect the QST on supplies of corporeal movable property, incorporeal movable property or services made in Québec to consumers in Québec and remit the tax to us. Operators of certain digital platforms for the distribution of property or services who enable suppliers to make taxable supplies in Québec of incorporeal movable property or services to consumers in Québec are subject to the same requirements.

If you are in one of these situations, you may have to register for the QST using the registration service reserved for suppliers outside Québec. For more information, go to [revenuquebec.ca](http://revenuquebec.ca).

However, if you are a supplier outside Québec who is required to register for the QST using the registration service reserved for suppliers outside Québec, you may elect to register for the QST in one of the usual ways. You must:

- meet the requirements for optional registration for the QST;
- register for the GST; and
- give and thereafter maintain security of a value and in a form satisfactory to us.

#### NOTE

For registration for the QST to be optional, a supplier outside Québec must, in the ordinary course of carrying on business outside Québec:

- regularly solicit orders for the supply of corporeal movable property for shipping or delivery in Québec; or
- have entered into an agreement for the supply of:
  - services to be performed in Québec,
  - incorporeal movable property to be used in Québec, or
  - incorporeal movable property that relates to an immovable situated in Québec, corporeal movable property ordinarily located in Québec or services to be performed in Québec.

### Other suppliers outside Québec

If you are a supplier outside Québec, but your situation does not correspond to those mentioned above, contact us at one of the numbers given on the back of this document.



# SOURCE DEDUCTIONS

If you are an employer, we assign you a number that confirms your registration for source deductions when you apply for registration or make a first payment to Revenu Québec as a new employer.

If you pay salaries, wages or remuneration, you must:

- make source deductions of Québec income tax, Québec Pension Plan contributions and Québec parental insurance plan premiums;
- remit the amounts withheld to us;
- remit to us your Québec parental insurance plan premiums, your employer contributions to the Québec Pension Plan and the health services fund, your contribution related to labour standards and, where applicable, your contribution to the Workforce Skills Development and Recognition Fund;
- complete and send us the RL slips and the *Summary of Source Deductions and Employer Contributions* (RLZ-1.S-V).

## NOTE

If you are an employer and you do not have an establishment in Québec, the above obligations do not apply to you, and you are not required to register for source deductions.

## Periodic CNESST payments (relating to occupational health and safety)

You must make periodic CNESST payments (relating to occupational health and safety) to Revenu Québec at the same time and in the same way as your source deductions and employer contributions. For more information, see the CNESST website at [cnesst.gouv.qc.ca](http://cnesst.gouv.qc.ca).

# CORPORATION INCOME TAX

If your business is a corporation, we assign you a number for income tax purposes. We assign this number when you register for corporation income tax or with the enterprise register if the business has a Québec charter. Otherwise, we assign the number when you file your first corporation income tax return. The number facilitates the processing of the income tax return that all corporations carrying on a business in Québec are required to file.



# OTHER TAXES AND ACTIVITIES

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## Bars and restaurants

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If you operate a bar or restaurant establishment, you must notify us when you apply for registration. You are subject to the mandatory billing measures, which means you must provide bills to your customers. If you are registered for the QST, you must produce the bills using a sales recording module (SRM).

For more information about your obligations, see *Mandatory Billing Information: Bars and Restaurants* (IN-575-V).

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## Remunerated passenger transportation

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If you operate a taxi business, you must notify us when you apply for registration. If you are already registered with us and you are starting a taxi business, you must notify us. In addition, you are subject to the mandatory billing measures in the remunerated passenger transportation sector and therefore must use a certified sales recording system (SRS) to both produce a bill containing prescribed information for each customer and send the prescribed information to us.

For more information about your obligations, see *Mandatory Billing Information: Remunerated Passenger Transportation* (IN-575.TR-V).

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## Specific tax on alcoholic beverages

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If you produce, sell or import wine, beer, cider or any other alcoholic beverage, you must notify us. To carry on this type of activity, you must generally be registered for the GST and the QST.

For more information about the tax, see *Consumption Taxes and Producers of Alcoholic Beverages* (IN-263-V).

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## Tax on lodging

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You are required to collect the tax on lodging if you operate an establishment subject to the tax on lodging located in a tourism region<sup>6</sup> in which this tax applies. You must apply for registration before you collect this tax for the first time. You need register only once for all of your establishments, even if they are located in more than one tourism region, but you must give their locations when you register.

You must also register for the tax on lodging if you operate a digital accommodation platform and you receive consideration for the rental of an accommodation unit in an establishment subject to the tax on lodging.

If the operator of the digital accommodation platform through which you offer accommodation units for rent is not registered for the tax on lodging or if the operator is registered, but does not receive all the consideration for the rental of these units, you must register for the tax on lodging.



However, if you offer accommodation units for rent only through a digital accommodation platform operated by a person registered for the tax on lodging and this person receives all the consideration for the rental of these units, you are not required to register for the tax on lodging.

For more information about the tax, see *Tax on Lodging* (IN-260-V) or go to [revenuquebec.ca](http://revenuquebec.ca).

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## Specific duty on new tires

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You are required to collect the specific duty on new tires if you lease or sell new tires<sup>7</sup> at retail, if you sell road vehicles equipped with new tires at retail, or if you lease, on a long-term basis, road vehicles equipped with new tires. You must notify us before collecting the duty for the first time.

For more information, go to [revenuquebec.ca](http://revenuquebec.ca).

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## Tax on insurance premiums

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If, in the course of your commercial activities, you collect insurance premiums that are subject to the tax on insurance premiums, you are required to collect the tax. You may also be required to register for the tax on insurance premiums. To find out whether you must register, call us at one of the numbers on the back of this document. If you are required to register for the tax, file your registration application before collecting the tax on insurance premiums for the first time.

For more information about the tax, go to [revenuquebec.ca](http://revenuquebec.ca).

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## Tobacco tax

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If you sell tobacco at retail, you must register for the QST. If you are already registered and you are starting to make retail sales of tobacco, you must notify us.

If you are a collection officer, an importer, a manufacturer, a storer or a carrier of tobacco, you must notify us and you must hold a permit for each activity carried on in Québec. If you are in possession of tobacco manufacturing equipment, you must hold a manufacturer's permit. The same requirement applies if you bring tobacco manufacturing equipment into Québec or cause such equipment to be brought into Québec.

For more information about the tax, see *An Overview of the Tobacco Tax Act* (IN-219-V).

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7. New tires are subject to the duty if they have a rim diameter not exceeding 62.23 cm (24.5 in.) and an overall diameter not exceeding 123.19 cm (48.5 in.).



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## Fuel tax

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If you sell fuel at retail, you must register for the QST.

If you are a collection officer, an importer, a refiner or a storer of bulk fuel in an establishment other than a service station, or a carrier of bulk fuel, you must notify us and you must hold a permit for each activity carried on in Québec.

The same requirements apply if you colour fuel oil, or blend, for the purposes of resale, a fuel that is subject to the tax with another petroleum product that is not subject to the tax, unless you hold a refiner's permit. However, a permit is not necessary for commercial activities related exclusively to propane or natural gas.

For more information about the tax, see *An Overview of the Fuel Tax Act* (IN-222-V).

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## International Fuel Tax Agreement

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If you are an interjurisdictional carrier who owns a qualified motor vehicle under the International Fuel Tax Agreement (IFTA), you must notify us to obtain an IFTA licence and decals.

For more information, call us at 418 652-4382 or, toll-free, at 1 800 237-4382, or see *Carriers and the International Fuel Tax Agreement* (IN-231-V).

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## Municipal tax for 9-1-1 service

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If you supply telephone services, you must register for the municipal tax for 9-1-1 service before you collect this tax for the first time.

The term “telephone service” means a telecommunications service that:

- can be used to dial 9-1-1 to directly or indirectly reach a 9-1-1 emergency centre providing services in Québec; and
- is provided in the territory of a municipality by a telecommunications service provider.

A telecommunications service is considered to be provided in the territory of a municipality where the telephone number assigned to the client for the use of the service has a Québec area code.

For more information about the tax, go to [revenuquebec.ca](http://revenuquebec.ca).

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## Clothing industry

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You must notify us that you carry on activities in the clothing manufacturing industry when you apply for registration.



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## Logging operations

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You must notify us if you sell forest products (timber or products derived from timber). You do not have to notify us if your only activity is transporting forest products or cutting timber.

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## Public utilities

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You are subject to the public utilities tax provided for in the *Taxation Act* if your business:

- operates a system of gas distribution to Québec consumers;
- operates a system of production, transmission or distribution of electric power, or produces electric power; or
- operates a telecommunications system.

You must inform us that you carry on these commercial activities when you apply for registration.

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## Mining tax

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If you perform mining operation work on land situated in Québec or in a mine that you own, lease or occupy, you must inform us when you apply for registration.







# TO CONTACT US

## ONLINE

revenuquebec.ca



## BY TELEPHONE

### Individuals and individuals in business

Monday to Friday: 8:30 a.m. to 4:30 p.m.

<b>Québec City</b> 418 659-6299	<b>Montréal</b> 514 864-6299	<b>Elsewhere</b> 1 800 267-6299 (toll-free)
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### Businesses, employers and agents for consumption taxes

Monday, Tuesday, Thursday and Friday: 8:30 a.m. to 4:30 p.m.

Wednesday: 10:00 a.m. to 4:30 p.m.

<b>Québec City</b> 418 659-4692	<b>Montréal</b> 514 873-4692	<b>Elsewhere</b> 1 800 567-4692 (toll-free)
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### Complaints – Bureau de la protection des droits de la clientèle

Monday to Friday: 8:30 a.m. to noon and 1:00 p.m. to 4:30 p.m.

<b>Québec City</b> 418 652-6159	<b>Elsewhere</b> 1 800 827-6159 (toll-free)
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### Individuals with a hearing impairment

<b>Montréal</b> 514 873-4455	<b>Elsewhere</b> 1 800 361-3795 (toll-free)
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## BY MAIL

### Individuals and individuals in business

#### Montréal, Laval, Laurentides, Lanaudière and Montérégie

Direction principale des relations avec la clientèle des particuliers

Revenu Québec  
C. P. 3000, succursale Place-Desjardins  
Montréal (Québec) H5B 1A4

#### Québec City and other regions

Direction principale des relations avec la clientèle des particuliers

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

### Businesses, employers and agents for consumption taxes

#### Montréal, Laval, Laurentides, Lanaudière, Montérégie, Estrie and Outaouais

Direction principale des relations avec la clientèle des entreprises

Revenu Québec  
C. P. 3000, succursale Place-Desjardins  
Montréal (Québec) H5B 1A4

#### Québec City and other regions

Direction principale des relations avec la clientèle des entreprises

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

### Complaints – Bureau de la protection des droits de la clientèle

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

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