

Note that we do not take into consideration agreements made by the former spouses that have not been confirmed by a court.

Always keep proof of payment of support, as we may require it at a later date.

### Return of security once the support obligation ends

If the debtor is no longer required to pay support and any arrears and fees owing have been paid, we will return any unused amount of security to him or her.

Where the debtor's obligation of support ends as the result of an agreement with the creditor, the debtor must have the court confirm the agreement. We will return the security to the debtor after receiving the judgment.

### Return of security at the debtor's request

At the request of an exempted debtor, we must return the security he or she provided, so long as the following conditions are met:

- The debtor has been exempted from the obligation to remit support payments to Revenu Québec for at least two years.
- No arrears or fees are owing as at the date of the request.
- The creditor consents to the security being returned.

To notify us of his or her consent, the creditor can file form PPA-70-V, *Consent to Have Security Returned to the Debtor: Exemption*.

Note that the return of security under such conditions does not affect the support judgment; the creditor retains the right to notify us of any failure on the part of the debtor to make a support payment.

### Indexation of support

Even if you have been granted an exemption, your support payments must be indexed each year in accordance with the law or with the terms of your support judgment. If your support judgment does not provide for indexation, your support payments must be indexed automatically on January 1 of each year at the rate determined by Retraite Québec. The debtor is responsible for adjusting the amount of the support payments to take into account the indexation. If the creditor notifies us of the debtor's failure to do so, the exemption may be revoked.

To find out the indexation rate in effect, visit our website or refer to your judgment, which will indicate whether or not a particular situation applies to your file.

### Moving?

You must notify us of your new address. You can do so online using one of the following:

- The **Change of Address** online service available on our website, at [www.revenuquebec.ca](http://www.revenuquebec.ca). (Note that if you use this service, the change will be made only in our files.)
- The Québec government's Service québécois de changement d'adresse online service, available at [www.adresse.info.gouv.qc.ca](http://www.adresse.info.gouv.qc.ca). (By using this service, you will notify six government departments and agencies of your new address: the Directeur général des élections du Québec, the Ministère du Travail, de l'Emploi et de la Solidarité sociale, Revenu Québec, the Régie de l'assurance maladie du Québec, Retraite Québec and the Société de l'assurance automobile du Québec.)

You can also notify us of your new address by telephone or by mail. Our contact information is given at the end of this brochure. Remember to give the number of your support-payment file.



## TO CONTACT US

### SUPPORT-PAYMENT COLLECTION PROGRAM

#### Online

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

#### By telephone

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

Québec City 418 652-4413	Elsewhere 1 800 488-2323 (toll-free)
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#### Persons with a hearing impairment

Montréal area 514 873-4455	Elsewhere 1 800 361-3795 (toll-free)
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#### By mail

##### Québec City office

Revenu Québec  
3800, rue de Marly, secteur QU0501  
Québec (Québec) G1X 4A5

##### Laval office

Revenu Québec  
Secteur LL1002  
4, Place-Laval, bureau 150  
Laval (Québec) H7N 5Y3

2016-03

FOR MORE INFORMATION ON THE PROCEDURE FOR APPLYING FOR EXEMPTION OR ON THE ROLE OF THE SPECIAL CLERK

#### Online

[www.justice.gouv.qc.ca](http://www.justice.gouv.qc.ca)

#### By telephone

Québec City area: 418 643-5140  
Elsewhere : 1 866 536-5140 (toll-free)

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Cette publication est également disponible en français et s'intitule *Le versement des pensions alimentaires — La demande d'exemption* (IN-900).

IN-900-V (2016-04)

# SUPPORT PAYMENTS APPLICATION FOR EXEMPTION

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

REVENU  
QUÉBEC



Did you know that the person who is required to pay support (the debtor) may be exempted by the court from the obligation of making the payments to us?

We have been acting as intermediary between the parties in support-payment files since December 1, 1995. Specifically, we collect support payments from the debtor and remit them to his or her former spouse (the creditor). However, where the parties have obtained an exemption, the debtor may pay support directly to the creditor.

An exemption can be applied for during the proceedings in which support is awarded or at a later time.

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## Conditions to be met

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### Mutual consent

For support payments to be made without our intervention, the debtor and creditor must agree and file a joint application with the court. The court must be satisfied that the parties have given free and enlightened consent.

### Payment of security

The debtor must provide security and maintain it for the duration of the exemption, unless he or she meets the conditions for the security to be returned. For more information, see “Return of security at the debtor’s request.” Security is normally provided in cash, but may take the form of a suretyship or a letter of guarantee from a financial institution. The amount of security is equal to one month of support.

**Security must be provided in a single payment within 30 days after the date of the judgment.** If the security is in cash, we pay the debtor interest at the legal rate. In addition, the security is returned to the debtor when it is no longer necessary, unless we have had to use the amount to pay support to the creditor.

### Establishment of a trust

The debtor may also establish a trust to guarantee the payment of support. The trust must contain sufficient funds to cover support payments for the duration of the obligation to pay support. A debtor that is a trust does not require the creditor’s consent to apply for an exemption and is also not required to provide security.

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## Applying for an exemption

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Only the court may grant an exemption. If the court accepts your application, the exemption will be taken into account in the judgment.

### Have you and your spouse undertaken divorce or separation proceedings, or proceedings to determine the amount of support?

You may file your application for an exemption now. Inform your legal advisor, who will submit your application to the court. If you do not have a legal advisor, indicate clearly in the documents to be completed that you and your spouse consent to the exemption.

### Are you de facto spouses?

You must apply for exemption during the proceedings to determine the amount of child support.

### Has a judgment awarding support already been rendered? Have we already begun collecting support?

You and your former spouse may file an application for exemption with the special clerk of the Superior Court.

Once you or your legal advisor has drawn up the required documents, you and your former spouse must go to the office of the Superior Court at the courthouse of the district in which your judgment was rendered or in which you or your former spouse lives. You will be charged a fee,<sup>1</sup> payable in cash or by credit or debit card, postal money order, bank order or certified cheque made payable to the Minister of Finance.

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1. For the amount of such fees, which are indexed on April 1 of each year, go to the Ministère de la Justice website, at [www.justice.gouv.qc.ca](http://www.justice.gouv.qc.ca).

The fee will not be charged if you and your former spouse are both entitled to legal aid and you present your certificates of eligibility.

If your file is complete, it will be examined by the special clerk, and your application can then be accepted. A new judgment will then be rendered, a copy of which will be mailed to you and your former spouse.

If you have questions about the content of the application for exemption or the agreement, it is preferable to consult a legal advisor.

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## The application process

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To apply for the exemption, you must follow the steps below.

- Discuss the possibility of requesting an exemption with your former spouse.
- If you and your former spouse agree, you may ask a legal advisor to draw up the required legal documents.
- If you would rather prepare the application yourselves, describe your situation and ask the court to grant you the exemption and approve your agreement.
- In the agreement between you and your former spouse, you must state that, as of a particular date, the debtor will pay support directly to the creditor. The debtor must also undertake to provide and maintain the security provided for by the *Act to facilitate the payment of support*. Enclose the agreement with your application for exemption.
- Enclose a sworn statement signed by you and your former spouse before a commissioner for oaths, in which you swear that the facts given in your application are true. Notaries, lawyers, court clerks and certain bank managers and managers of caisses populaires may administer oaths.

Sample exemption applications, agreements and statements are available on the Ministère de la Justice website at [www.justice.gouv.qc.ca](http://www.justice.gouv.qc.ca) and at court offices.

If you are not sure of your rights and obligations, consult a legal advisor.

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## Duration of the exemption

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The exemption remains in effect as long as regular support payments are being made to the creditor. Only one application for an exemption may be submitted for each support-payment file — if an exemption ceases to have effect, the parties concerned cannot apply for another.

The exemption may cease to have effect in the following situations:

- The creditor notifies us that the debtor has stopped paying support, has failed to pay support on time or has not indexed the amount of support as required. So that we can undertake recovery measures further to a default of payment, the creditor can send us a duly completed *Application for Cessation of Exemption* (form PPA-104-V) by registered mail.
- The debtor fails to provide security within 30 days after the date of the judgment.
- The debtor fails to maintain the security.
- The creditor and debtor jointly request to terminate the exemption by completing form PPA-104-V and sending it to us by registered mail.
- The obligation to pay support ends.

In the first four situations described above, we take charge of remitting the support payments to the creditor, in accordance with the support judgment.

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This publication is provided for information purposes only. It does not constitute a legal interpretation of the *Act to facilitate the payment of support* or any other legislation.

