



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

## Consumer Taxes

Number: TVQ. 180-1/R1

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Act(s): *Act respecting the Québec sales tax (R.S.Q., c. T-0.1), section 180*

Subject: **Supplies of Short-Term Accommodations Made to Transportation Businesses**

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*This version of interpretation bulletin TVQ. 180-1 replaces the version of November 30, 1995, in order to take into account the elimination of the Québec sales tax rebate in respect of short-term accommodations paid to persons not resident in Canada. The effective date of the interpretation remains July 1, 1992.*

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This bulletin explains how the *Act respecting the Québec sales tax* (AQST) applies to supplies of short-term accommodations made by a hotel operator to a person not resident in Québec who carries on a business of transporting property or passengers to or from Québec or in transit through Québec.

3. The interpretation provided in this bulletin remains applicable despite the elimination, on November 1, 2001, of the QST rebate paid in respect of supplies of short-term accommodations made to persons not resident in Canada.

### APPLICATION OF THE ACT

1. A supply of short-term accommodations made to a person not resident in Québec who is not registered under Division I of Chapter VIII of Title I of the AQST constitutes a zero-rated supply where the person carries on a transportation business and the short-term accommodations acquired by the person will be made available to the person's employees. Thus, a hotel operator who is registered for Québec sales tax (QST) purposes and makes such a supply is not required to collect the tax payable by the non-resident person under section 16 of the AQST where the person is not a QST registrant.

2. Section 180 of the AQST, one effect of which is to zero-rate a supply of property or a service made to a carrier not resident in Québec, can be applied since the carrier acquires the short-term accommodations for consumption, use or supply in the course of performing the transportation service.