



Revenu Québec
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Consumer Taxes

Number: TVQ. 186-2/R2
Date: December 29, 2011
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Act(s): *Act respecting the Québec sales tax (R.S.Q., c. T-0.1), sections 16, 21, 22, 185 (paragraph 1) and 186*

Subject: **Co-operative Advertising Service**

Interpretation bulletin TVQ. 186-2, last updated on May 31, 1994, is withdrawn given its very limited application since the entry into force of section 450.1 of the Act respecting the Québec sales tax which concerns promotional allowances.
