

## HARMONIZATION OF TAX RELIEF FOR HOSPITAL PARKING

The Minister of Finance of Canada announced today in a news release<sup>1</sup> proposed amendments to the *Excise Tax Act*<sup>2</sup> to provide an exemption from the goods and services tax and the harmonized sales tax (GST/HST) for hospital parking for patients and visitors.

In keeping with the principle of the harmonization of the Québec sales tax (QST) system with the GST/HST system concerning the tax treatment of supplies of parking made by charities and public sector bodies, changes will be made to the Québec's tax system to incorporate, with adaptations on the basis of its general principles, the federal exemption measures proposed in this respect.

The changes to the QST system will be adopted only after assent has been given to any federal statute implementing these measures, taking into account technical amendments that may be made prior to such assent. The changes to the Québec's tax system concerning charities will apply to supplies made after March 22, 2013, while those concerning public sector bodies will apply to supplies made after the date of publication of this information bulletin.

For information concerning this information bulletin, contact the secteur du droit fiscal et des politiques locales et autochtones at 418 691-2236.

The French and English versions of this bulletin are available on the ministère des Finances et de l'Économie website at : [www.mfeq.gouv.qc.ca](http://www.mfeq.gouv.qc.ca)

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1 DEPARTMENT OF FINANCE CANADA, *News Release 2014-009 : Harper Government Announces Tax Relief for Hospital Parking*, [www.fin.gc.ca/n14/14-009-eng.asp](http://www.fin.gc.ca/n14/14-009-eng.asp).

2 R.S.C., 1985, c. E-15.