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## PHASING OUT OF RESTRICTIONS ON THE GRANTING OF INPUT TAX REFUNDS TO LARGE BUSINESSES

Further to changes in the QST system, large businesses will be able to claim input tax refunds (ITRs) in respect of property and services to which restrictions currently apply, at the rate of 25% in 2018, 50% in 2019, 75% in 2020 and 100% as of 2021.

As such, an amount of QST that becomes payable as of January 1 on the acquisition of property and services to which the restrictions apply may be included in the calculation of a large business's ITR, at the rate of 25%, 50%, 75% or 100%, depending on the year in question.

For more information, see pages A.72 and A.73 of the document entitled [Additional Information 2015-2016 \(PDF – 1.96 MB\)](#), published by the Ministère des Finances.