

WITHDRAWN DUE TO HARMONIZATION WITH GST/HST:	REFER TO:
TVQ. 1-7 Sale of a residential unit held in co-ownership and located in a resort centre	GST/HST Memorandum 19.2, Residential Real Property
TVQ. 16-20/R2 The Québec sales tax and Internet service providers	GST/HST Technical Information Bulletins B-090, GST/HST and Electronic Commerce, and B-103, Harmonized Sales Tax – Place of supply rules for determining whether a supply is made in a province
TVQ. 16-23 Bare trusts	GST/HST Technical Information Bulletin B-068, Bare Trusts, and in GST/HST Policy Statement P-015, Treatment of Bare Trusts Under the Excise Tax Act
TVQ. 22.15-1/R1 Website design and hosting services and Québec sales tax	GST/HST Technical Information Bulletins B-090, GST/HST and Electronic Commerce, and B-103, Harmonized Sales Tax – Place of supply rules for determining whether a supply is made in a province
TVQ. 57-1 Advance payments or late payments	GST Memorandum 300-7-8, Early/Late Payments
TVQ. 75-3 Transfer of a business that supplies taxi transportation services	GST/HST Memorandum 14.4, Sale of a Business or Part of a Business
TVQ. 80-1/R1 Supply of property in the event of death	GST/HST Memorandum 14.4, Sale of a Business or Part of a Business
TVQ. 82-1/R2 Determining when tax becomes payable in respect of supplies relating to immovable property made by construction contractors	GST/HST Memorandum 19.1, Real Property and the GST/HST
TVQ. 82-2 The time of taxation with respect to a supply of an automobile made by way of lease through a travel agency	GST Memorandum 300-6, Time of Liability
TVQ. 179-1/R1 Meals supplied to an air carrier	GST/HST Memorandum 4.5.2, Exports – Tangible personal property
TVQ. 180-1/R1 Supplies of short-term accommodations made to transportation businesses	GST/HST Memorandum 4.5.2, Exports – Tangible personal property
TVQ. 185-1/R2 Services in respect of immovables and corporeal movable property situated in Québec	GST/HST Policy Statement P-169R, Meaning of “in Respect of Real Property Situated in Canada” and “in Respect of Tangible Personal Property that is Situated in Canada at the Time the Service is Performed”, for Purposes of Schedule VI, Part V, Sections 7 and 23 to the Excise Tax Act, and in the GST/HST Memorandum 4.5.3, Exports – Services and Intellectual Property
TVQ. 185-4/R2 Translation service performed for a person not resident in Québec	GST/HST Memorandum 4.5.3, Exports – Services and Intellectual Property
TVQ. 186-1 Advertising services and the Québec sales tax (QST)	GST/HST Memorandum 4.5.3, Exports – Services and Intellectual Property

WITHDRAWN DUE TO HARMONIZATION WITH GST/HST:	REFER TO:
TVQ. 191.10-1 Professional translation service performed for a person not resident in Québec	GST/HST Memorandum 4.5.3, Exports – Services and Intellectual Property
TVQ. 197-1/R1 Shipper’s declaration	GST/HST Memorandum 28.2, Freight Transportation Services
TVQ. 198-1/R1 Financial services provided by an automobile dealer	GST/HST Technical Information Bulletin B-105, Changes to the Definition of Financial Service
TVQ. 223-1/R2 Self-supply of a residential complex	GST/HST Memorandum 19.2, Residential Real Property
TVQ. 327.2-1/R1 Drop shipment certificate	GST/HST Memorandum 3.3.1, Drop Shipments
TVQ. 362.2-1/R2 New housing rebate for a duplex	GST/HST Memoranda 19.3.4, Rebate for Owner-Built Homes, and 19.3.7, Real Property Rebates— Special Issues
TVQ. 379-1/R2 QST rebate where a person not registered for QST purposes makes a supply of an immovable by way of sale	GST/HST Memorandum 19.3.6, Rebate on Non-Registrant’s Sale of Real Property
TVQ. 52.1-4/R1 Leasing of a road vehicle together with a trade-in value	QST Brochure IN-624-V, The QST, the GST/HST and Road Vehicles, and GST/HST Technical Information Bulletin B-084, Treatment of Used Goods
TVQ. 54.1-1/R1 The trade-in of a road vehicle and a cash remittance to the recipient at the time of sale or leasing of another road vehicle	GST/HST Technical Information Bulletin B-084, Treatment of Used Goods
TVQ. 383-2/R1 Time limit respecting applications for a QST rebate	Summer 2013 edition of the Excise and GST/HST News, No. 89
TVQ. 16-27/R1 Supplies of photocopies by a charity, a public institution or a public service body within the meaning of section 139 of the Act respecting the Québec sales tax	GST/HST Policy Statement P-236, Supply of Photocopies
TVQ. 127-4/R2 Supplies of pilot-training courses	GST/HST Policy Statement P-034R2, Tax Status of Flying Time Pursuant to Section 8 of Part III of Schedule V to the ETA
TVQ. 201-3/R2 Documentary requirements for claiming input tax refunds: procurement cards	CRA Notice 199
TVQ. 212-2/R1 The characteristics of a reimbursement of expenses	GST/HST Memorandum 9.4, Reimbursements,
TVQ. 177-1/R2 Supply of food supplements and similar products – Meaning of the words “food,” “beverages” and “ingredients”	GST/HST Memorandum 4.3, Basic Groceries
TVQ. 177-3/R2 Pastry products, bread products and similar products	GST/HST Memorandum 4.3, Basic Groceries
TVQ. 177-4/R3 Creatine and similar products	GST/HST Memorandum 4.3, Basic Groceries
TVQ. 178-2/R1 Supply of farmland by way of lease, licence or similar arrangement	GST/HST Policy Statement P-253, Sharecropping

WITHDRAWN AND REPLACED:	REFER TO:
TVQ. 52.1-1/R1 The Québec sales tax and sales for the purpose of accommodating	QST Brochure IN-624-V, The QST, the GST/HST and Road Vehicles
TVQ. 206.1-8/R1 Input tax refunds in respect of gasoline used by large businesses	QST Booklet IN-203-V, General Information Concerning the QST and the GST/HST
TVQ. 487-1/R1 Specific tax on alcoholic beverages	QST Bulletin TVQ. 487-2, Specific Tax on Alcoholic Beverages
TVQ. 16-10/R1 The Québec sales tax and road vehicles	QST Brochure IN-624-V, The QST, the GST/HST and Road Vehicles
WITHDRAWN DUE TO CHANGES IN THE QST SYSTEM:	
TVQ. 42.7-1 The supply of a financial service	
TVQ. 280-1 Property and services acquired by an insurer in the course of settling a claim	
TVQ. 280-2 Performance bond issued in respect of a construction contract	
TVQ. 386-5/R2 Limitation on the partial Québec sales tax rebate granted to qualifying non-profit organizations	
WITHDRAWN DUE TO OTHER CHANGES:	NOTES:
TVQ. 52.1-2/R2 Leasing and the rules for the exchange of a used road vehicle	Due to the repeal of section 52.1 of the QSTA
TVQ. 52.1-3/R1 Snowmobile trade-ins	Due to the introduction of new section 54.1
TVQ. 176-5/R1 Supply of breast implants and external breast prostheses	Due mainly to implementation of section 175.2 of the QSTA
TVQ. 178-1/R1 The supply of tobacco leaves	Due to legislative changes to the QSTA
TVQ. 211-5/R2 Simplified calculation method for input tax refunds in respect of expense allowances	As a result of elimination of the simplified method for large businesses
TVQ. 383-1/R1 Calculation of the percentage of government funding	Due to changes to the accounting standards for NPOs
TVQ. 16-1/R3 The Government of Canada and Québec's consumption taxes	In view of the commitment of the Government of Canada to pay the QST
TVQ. 678-1/R5 The Gouvernement du Québec and Québec's consumption taxes	Following the repeal of the second paragraph of section 678 of the QSTA pursuant to the March 2012 CITCA