



Revenu Québec  
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## *Income Tax*

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Subject: **Withdrawn Bulletins**

This bulletin lists all the interpretation and administrative bulletins withdrawn in the past 24 months. It is updated every three months.

### **JANUARY 7, 2015**

**IMP. 336-1/R3**

**Alimony or other maintenance allowance payable to a spouse or former spouse** (September 30, 1997). Withdrawn due to its very limited application. Since January 1, 1997, the information in the bulletin can only be used in interpreting the second paragraph of sections 312.3 and 336.0.2 of the *Taxation Act* (CQLR, c. I-3) for the purposes of the definition of “support amount” provided in those sections.

**IMP. 336-2/R1**

**Alimony** (August 31, 1987). Withdrawn due to its very limited application. Since January 1, 1997, the information in the bulletin can only be used in interpreting the second paragraph of sections 312.3 and 336.0.2 of the *Taxation Act* (CQLR, c. I-3) for the purposes of the definition of “support amount” provided in those sections.

**IMP. 336-3**

**The characteristics of a maintenance allowance** (December 22, 1989). Withdrawn due to its very limited application. Since January 1, 1997, the information in the bulletin can only be used in interpreting the second paragraph of sections 312.3 and 336.0.2 of the *Taxation Act* (CQLR, c. I-3) for the purposes of the definition of “support amount” provided in those sections.

**IMP. 336-4**

**Amount deemed paid as an allowance payable on a periodic basis to a spouse or a former spouse** (December 22, 1989). Withdrawn due to its very limited application. Since January 1, 1997, the information in the bulletin can only be used in interpreting the second paragraph of sections 312.3 and 336.0.2 of the *Taxation Act* (CQLR, c. I-3) for the purposes of the definition of “support amount” provided in those sections.

**IMP. 336-5/R1**

**Maintenance allowance payable under an order of a competent tribunal in accordance with the laws of a province** (February 28, 1997). Withdrawn due to its very limited application. Since January 1, 1997, the information in the bulletin can only be used in interpreting the second paragraph of sections 312.3 and 336.0.2 of the *Taxation Act* (CQLR, c. I-3) for the purposes of the definition of “support amount” provided in those sections.

**IMP. 336-6/R1**

**Legal or extra-legal expenses related to alimony or maintenance allowance** (November 30, 2001). Withdrawn as it is no longer current.

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- IMP. 336-7/R1** **Alimony or other maintenance allowance paid to a child** (September 30, 1997). Withdrawn due to its very limited application. Since January 1, 1997, the information in the bulletin can only be used in interpreting the second paragraph of sections 312.3 and 336.0.2 of the *Taxation Act* (CQLR, c. I-3) for the purposes of the definition of “support amount” provided in those sections.
- IMP. 336-9** **Lump-sum amount or allowance payable on a periodic basis – Lump-sum amount paid by instalments** (March 29, 1996). Withdrawn and superseded by bulletin IMP. 336.0.2-2, which may be used in interpreting the second paragraph of sections 312.3 and 336.0.2 of the *Taxation Act* (CQLR, c. I-3) for the purposes of the definition of “support amount” provided in those sections, with the necessary modifications.
- IMP. 336.0.5-1/R1** **Judicial and extrajudicial expenses relating to a support amount** (April 28, 2006). Withdrawn. Most of the information contained in the bulletin can be found in the brochure *The Tax Effects of Separation and Divorce* (IN-128-V), available on our website at [www.revenuquebec.ca](http://www.revenuquebec.ca).
- LMR. 27.1-1/R1** **Presumption that an amount or negotiable instrument remitted to the Minister or to a financial institution for the purpose of making a payment under a fiscal law is received** (September 29, 1995). Withdrawn, the scope of the first paragraph of section 27.1 of the Act (now entitled *Tax Administration Act* (CQLR, c. A-6.002); see section 91 of chapter 31 of the Statutes of Québec 2010) being no longer subject to administrative limitations.
- TVQ. 1-7** **Sale of a residential unit held in co-ownership and located in a resort centre** (May 31, 2001). Withdrawn due to the harmonization of the Québec sales tax system with the federal goods and services tax system. Revenu Québec applies the same principles as those set out by the Canada Revenue Agency (CRA) in the GST/HST Memoranda Series, Chapter 19, *Special sectors: Real property*, Section 19.2, *Residential Real Property*. The publication is available on the CRA website at [www.cra-arc.gc.ca](http://www.cra-arc.gc.ca).
- TVQ. 16-20/R2** **The Québec sales tax and Internet service providers** (September 28, 2012). Withdrawn due to the harmonization of the Québec sales tax system with the federal goods and services tax system. Revenu Québec applies the same principles as those set out by the Canada Revenue Agency (CRA) in 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*. The publications are available on the CRA website at [www.cra-arc.gc.ca](http://www.cra-arc.gc.ca).
- TVQ. 16-23** **Bare trusts** (February 27, 1998). Withdrawn due to the harmonization of the Québec sales tax system with the federal goods and services tax system. Revenu Québec applies the same principles as those set out by the Canada Revenue Agency (CRA) in 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*. The publications are available on the CRA website at [www.cra-arc.gc.ca](http://www.cra-arc.gc.ca).



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- TVQ. 22.15-1/R1** **Website design and hosting services and Québec sales tax** (March 30, 2012). Withdrawn due to the harmonization of the Québec sales tax system with the federal goods and services tax system. Revenu Québec applies the same principles as those set out by the Canada Revenue Agency (CRA) in 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*. The publications are available on the CRA website at [www.cra-arc.gc.ca](http://www.cra-arc.gc.ca).
- TVQ. 42.7-1** **The supply of a financial service** (December 30, 1997). Withdrawn with effect from January 1, 2013, due to several changes to the Québec sales tax system regarding the tax treatment of financial services. However, the interpretation given in the bulletin remains valid for the period prior to January 1, 2013.
- TVQ. 57-1** **Advance payments or late payments** (April 30, 1996). Withdrawn due to the harmonization of the Québec sales tax system with the federal goods and services tax system. Revenu Québec applies the same principles as those set out by the Canada Revenue Agency (CRA) in GST Memorandum 300-7-8, *Early/Late Payments*. The publication is available on the CRA website at [www.cra-arc.gc.ca](http://www.cra-arc.gc.ca).
- TVQ. 75-3** **Transfer of a business that supplies taxi transportation services** (March 30, 2007). Withdrawn due to the harmonization of the Québec sales tax system with the federal goods and services tax system. Revenu Québec applies the same principles as those set out by the Canada Revenue Agency (CRA) in the GST/HST Memoranda Series, Chapter 14, *Special provisions*, Section 14.4, *Sale of a Business or Part of a Business*. The publication is available on the CRA website at [www.cra-arc.gc.ca](http://www.cra-arc.gc.ca).
- TVQ. 80-1/R1** **Supply of property in the event of death** (December 29, 2011). Withdrawn due to the harmonization of the Québec sales tax system with the federal goods and services tax system. Revenu Québec applies the same principles as those set out by the Canada Revenue Agency (CRA) in the GST/HST Memoranda Series, Chapter 14, *Special provisions*, Section 14.4, *Sale of a Business or Part of a Business*. The publication is available on the CRA website at [www.cra-arc.gc.ca](http://www.cra-arc.gc.ca).

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- TVQ. 82-1/R2** **Determining when tax becomes payable in respect of supplies relating to immovable property made by construction contractors (*corrected version*)** (June 29, 2012). Withdrawn due to the harmonization of the Québec sales tax system with the federal goods and services tax system. Revenu Québec applies the same principles as those set out by the Canada Revenue Agency (CRA) in the GST/HST Memoranda Series, Chapter 19, *Special sectors: Real property*, Section 19.1, *Real Property and the GST/HST*. The publication is available on the CRA website at [www.cra-arc.gc.ca](http://www.cra-arc.gc.ca).
- TVQ. 82-2** **The time of taxation with respect to a supply of an automobile made by way of lease through a travel agency** (January 30, 1998). Withdrawn due to the harmonization of the Québec sales tax system with the federal goods and services tax system. Revenu Québec applies the same principles as those set out by the Canada Revenue Agency (CRA) in GST Memorandum 300-6, *Time of Liability*. The publication is available on the CRA website at [www.cra-arc.gc.ca](http://www.cra-arc.gc.ca).
- TVQ. 179-1/R1** **Meals supplied to an air carrier** (December 29, 2011). Withdrawn due to the harmonization of the Québec sales tax system with the federal goods and services tax system. Revenu Québec applies the same principles as those set out by the Canada Revenue Agency (CRA) in the GST/HST Memoranda Series, Chapter 4, *Zero-rated supplies*, Section 4.5.2, *Exports – Tangible personal property*. The publication is available on the CRA website at [www.cra-arc.gc.ca](http://www.cra-arc.gc.ca).
- TVQ. 180-1/R1** **Supplies of short-term accommodations made to transportation businesses** (December 29, 2011). Withdrawn due to the harmonization of the Québec sales tax system with the federal goods and services tax system. Revenu Québec applies the same principles as those set out by the Canada Revenue Agency (CRA) in the GST/HST Memoranda Series, Chapter 4, *Zero-rated supplies*, Section 4.5.2, *Exports – Tangible personal property*. The publication is available on the CRA website at [www.cra-arc.gc.ca](http://www.cra-arc.gc.ca).
- TVQ. 185-1/R2** **Services in respect of immovables and corporeal movable property situated in Québec** (March 30, 2012). Withdrawn due to the harmonization of the Québec sales tax system with the federal goods and services tax system. Revenu Québec applies the same principles as those set out by the Canada Revenue Agency (CRA) in 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 Memoranda Series, Chapter 4, *Zero-rated supplies*, Section 4.5.3, *Exports – Services and Intellectual Property*. The publications are available on the CRA website at [www.cra-arc.gc.ca](http://www.cra-arc.gc.ca).



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- TVQ. 185-4/R2** **Translation service performed for a person not resident in Québec** (June 30, 1998). Withdrawn due to the harmonization of the Québec sales tax system with the federal goods and services tax system. Revenu Québec applies the same principles as those set out by the Canada Revenue Agency (CRA) in the GST/HST Memoranda Series, Chapter 4, *Zero-rated supplies*, Section 4.5.3, *Exports – Services and Intellectual Property*. The publication is available on the CRA website at [www.cra-arc.gc.ca](http://www.cra-arc.gc.ca).
- TVQ. 186-1** **Advertising services and the Québec sales tax (QST)** (December 30, 1992). Withdrawn due to the harmonization of the Québec sales tax system with the federal goods and services tax system. Revenu Québec applies the same principles as those set out by the Canada Revenue Agency (CRA) in the GST/HST Memoranda Series, Chapter 4, *Zero-rated supplies*, Section 4.5.3, *Exports – Services and Intellectual Property*. The publication is available on the CRA website at [www.cra-arc.gc.ca](http://www.cra-arc.gc.ca).
- TVQ. 191.10-1** **Professional translation service performed for a person not resident in Québec** (June 30, 1998). Withdrawn due to the harmonization of the Québec sales tax system with the federal goods and services tax system. Revenu Québec applies the same principles as those set out by the Canada Revenue Agency (CRA) in the GST/HST Memoranda Series, Chapter 4, *Zero-rated supplies*, Section 4.5.3, *Exports – Services and Intellectual Property*. The publication is available on the CRA website at [www.cra-arc.gc.ca](http://www.cra-arc.gc.ca).
- TVQ. 197-1/R1** **Shipper's declaration** (September 30, 1993). Withdrawn due to the harmonization of the Québec sales tax system with the federal goods and services tax system. Revenu Québec applies the same principles as those set out by the Canada Revenue Agency (CRA) in the GST/HST Memoranda Series, Chapter 28, *Special sectors: Transportation*, Section 28.2, *Freight Transportation Services*. The publication is available on the CRA website at [www.cra-arc.gc.ca](http://www.cra-arc.gc.ca).
- TVQ. 198-1/R1** **Financial services provided by an automobile dealer** (October 31, 2000). Withdrawn due to the harmonization of the Québec sales tax system with the federal goods and services tax system. Revenu Québec applies the same principles as those set out by the Canada Revenue Agency (CRA) in GST/HST Technical Information Bulletin B-105, *Changes to the Definition of Financial Service*. The publication is available on the CRA website at [www.cra-arc.gc.ca](http://www.cra-arc.gc.ca).

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- TVQ. 223-1/R2** **Self-supply of a residential complex** (June 29, 2012). Withdrawn due to the harmonization of the Québec sales tax system with the federal goods and services tax system. Revenu Québec applies the same principles as those set out by the Canada Revenue Agency (CRA) in the GST/HST Memoranda Series, Chapter 19, *Special sectors: Real property*, Section 19.2, *Residential Real Property*. The publication is available on the CRA website at [www.cra-arc.gc.ca](http://www.cra-arc.gc.ca).
- TVQ. 280-1** **Property and services acquired by an insurer in the course of settling a claim** (September 30, 1993). Withdrawn with effect from January 1, 2013, due to several changes to the Québec sales tax system regarding the tax treatment of financial services. However, the interpretation given in the bulletin remains valid for the period prior to January 1, 2013.
- TVQ. 280-2** **Performance bond issued in respect of a construction contract** (January 30, 2004). Withdrawn with effect from January 1, 2013, due to several changes to the Québec sales tax system regarding the tax treatment of financial services. However, the interpretation given in the bulletin remains valid for the period prior to January 1, 2013.
- TVQ. 327.2-1/R1** **Drop shipment certificate** (December 29, 2011). Withdrawn due to the harmonization of the Québec sales tax system with the federal goods and services tax system. Revenu Québec applies the same principles as those set out by the Canada Revenue Agency (CRA) in the GST/HST Memoranda Series, Chapter 3, *Tax on supplies*, Section 3.3.1, *Drop Shipments*. The publication is available on the CRA website at [www.cra-arc.gc.ca](http://www.cra-arc.gc.ca).
- TVQ. 362.2-1/R2** **New housing rebate for a duplex** (September 30, 2011). Withdrawn due to the harmonization of the Québec sales tax system with the federal goods and services tax system. Revenu Québec applies the same principles as those set out by the Canada Revenue Agency (CRA) in the GST/HST Memoranda Series, Chapter 19, *Special sectors: Real property*, Sections 19.3.4, *Rebate for Owner-Built Homes*, and 19.3.7, *Real Property Rebates—Special Issues*. The publications are available on the CRA website at [www.cra-arc.gc.ca](http://www.cra-arc.gc.ca).
- TVQ. 379-1/R2** **QST rebate where a person not registered for QST purposes makes a supply of an immovable by way of sale** (June 28, 2013). Withdrawn due to the harmonization of the Québec sales tax system with the federal goods and services tax system. Revenu Québec applies the same principles as those set out by the Canada Revenue Agency (CRA) in the GST/HST Memoranda Series, Chapter 19, *Special sectors: Real property*, Section 19.3.6, *Rebate on Non-Registrant's Sale of Real Property*. The publication is available on the CRA website at [www.cra-arc.gc.ca](http://www.cra-arc.gc.ca).
- TVQ. 383-1/R1** **Calculation of the percentage of government funding** (March 30, 2007). Withdrawn due to changes to the accounting standards for non-profit organizations.



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**JUNE 27, 2014** (date of notice of withdrawal)

**IMP. 752.0.18.10-3/R1** **Tax credit respecting tuition or examination fees – Flying lessons**  
Refer to bulletin IMP. 752.0.18.10-1/R1, *Tax Credit for Tuition Fees and Examination Fees*.

**TAB. 3/R1** **New tobacco identification (marking)**  
On July 1, 2012, Québec adopted the federal identification system for tobacco products, which requires that most tobacco products distributed in Canada bear a federal excise stamp. Since that date, manufacturers and importers are required to affix the federal excise stamp for Québec to all packages of tobacco products (other than pipe tobacco, snuff or chewing tobacco) destined for retail sale in Québec. As for cigars, the requirement to affix the new stamp to each package became effective on September 1, 2013. For more information on the new stamping regime for tobacco products, see our website at [www.revenuquebec.ca](http://www.revenuquebec.ca).

**TAB. 8/R1** **New identification marks for containers of fine cut tobacco**  
On July 1, 2012, Québec adopted the federal identification system for tobacco products, which requires that most tobacco products distributed in Canada bear a federal excise stamp. Since that date, manufacturers and importers are required to affix the federal excise stamp for Québec to all packages of tobacco products (other than pipe tobacco, snuff or chewing tobacco) destined for retail sale in Québec. As for cigars, the requirement to affix the new stamp to each package became effective on September 1, 2013. For more information on the new stamping regime for tobacco products, see our website at [www.revenuquebec.ca](http://www.revenuquebec.ca).

**MARCH 31, 2014** (date of notice of withdrawal)

**TVQ. 52.1-2/R2** **Leasing and the rules for the exchange of a used road vehicle**  
Bulletin TVQ. 52.1-2/R1 dated May 31, 1995, was withdrawn due to the repeal of section 52.1 of the *Act respecting the Québec sales tax* (CQLR, c. T-0.1).

**TVQ. 52.1-4/R1** **Leasing of a road vehicle together with a trade-in value**  
Refer to the brochure *The QST, the GST/HST and Road Vehicles* (IN-624-V), available on our website at [www.revenuquebec.ca](http://www.revenuquebec.ca). The Québec sales tax system being generally harmonized with the federal goods and services tax system, the topic is also covered by the Canada Revenue Agency (CRA) in GST/HST Technical Information Bulletin B-084, *Treatment of Used Goods*. The publication can be found on the CRA website at [www.cra-arc.gc.ca](http://www.cra-arc.gc.ca).

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**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***

Revenu Québec follows the position taken by the Canada Revenue Agency (CRA), which is set out in GST/HST Technical Information Bulletin B-084, *Treatment of Used Goods*. The document can be found on the CRA website at [www.cra-arc.gc.ca](http://www.cra-arc.gc.ca).

**TVQ. 383-2/R1      *Time limit respecting applications for a QST rebate***

The time limits for filing a QST rebate application with Revenu Québec are the same as those described in the Summer 2013 edition of the *Excise and GST/HST News*, No. 89, published by the Canada Revenue Agency (CRA). The document can be found on the CRA website at [www.cra-arc.gc.ca](http://www.cra-arc.gc.ca).

**TVQ. 386-5/R2      *Limitation on the partial Québec sales tax rebate granted to qualifying non-profit organizations***

Bulletin TVQ. 386-5/R1 dated June 29, 2012, was withdrawn with effect from January 1, 2014, due to several changes to the Québec sales tax system in respect of municipalities. However, the interpretation given in the bulletin remains unchanged for the period prior to that date.

**DECEMBER 20, 2013** (date of notice of withdrawal)

**LIC. 4/R5      *Application of the fiscal provisions respecting consumption taxes and licence duties in respect of alcoholic beverages for the holders of a small-scale production permit, a small-scale beer producer's permit and a brewer's permit issued under the Act respecting the Société des alcools du Québec***

Refer to bulletin TVQ. 487-2, *Specific Tax on Alcoholic Beverages*, and to the brochure *Consumption Taxes and Producers of Alcoholic Beverages* (IN-263-V). The latter document is available on our website at [www.revenuquebec.ca](http://www.revenuquebec.ca).

**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***

Revenu Québec follows the position taken by the Canada Revenue Agency (CRA), which is set out in GST/HST Policy Statement P-236, *Supply of Photocopies*, issued on March 29, 2000. The publication is available on the CRA website at [www.cra-arc.gc.ca](http://www.cra-arc.gc.ca).

**TVQ. 52.1-1/R1      *The Québec sales tax and sales for the purpose of accommodating***

Refer to the brochure *The QST, the GST/HST and Road Vehicles* (IN-624-V), available on our website at [www.revenuquebec.ca](http://www.revenuquebec.ca).





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### **TVQ. 52.1-3/R1**

#### **Snowmobile trade-ins**

Bulletin TVQ. 52.1-3 dated April 29, 1994, was withdrawn due to the repeal of section 52.1 of the *Act respecting the Québec sales tax* (CQLR, c. T-0.1). The section was repealed as a consequence of the introduction of new section 54.1, which provides a trade-in rule applicable in respect of supplies of any type of used corporeal movable property (not only in respect of supplies of used road vehicles).

### **TVQ. 127-4/R2**

#### **Supplies of pilot-training courses**

Revenu Québec follows the same principles as those applied by the Canada Revenue Agency (CRA) and contained in GST/HST Policy Statement P-034R2, *Tax Status of Flying Time Pursuant to Section 8 of Part III of Schedule V to the ETA*. The publication is available on the CRA website at [www.cra-arc.gc.ca](http://www.cra-arc.gc.ca).

### **TVQ. 176-5/R1**

#### **Supply of breast implants and external breast prostheses**

Bulletin TVQ. 176-5 dated September 28, 2001, was withdrawn due mainly to implementation of section 175.2 of the *Act respecting the Québec sales tax* (CQLR, c. T-0.1). The section is generally effective with respect to supplies made after March 4, 2010.

### **TVQ. 178-1/R1**

#### **The supply of tobacco leaves**

Bulletin TVQ. 178-1 dated October 30, 1992, was withdrawn due to legislative changes to the *Act respecting the Québec sales tax* (CQLR, c. T-0.1) (e.g. the striking out of paragraph (7) of section 178 and the insertion, in section 198.2, of the notion of “raw tobacco” within the meaning of the *Tobacco Tax Act* (CQLR, c. I-2) (see S.Q. 2009, c. 15, ss. 500 and 502)), with effect from June 4, 2009. Thus, as of that date, supplies of tobacco and supplies of raw tobacco within the meaning of the *Tobacco Tax Act* are zero-rated supplies under section 198.2 of the *Act respecting the Québec sales tax*.

### **TVQ. 201-3/R2**

#### **Documentary requirements for claiming input tax refunds: procurement cards**

Revenu Québec applies the administrative policy of the Canada Revenue Agency (CRA), which is set out in Notice 199. The publication is available on the CRA website at [www.cra-arc.gc.ca](http://www.cra-arc.gc.ca).

### **TVQ. 206.1-8/R1**

#### **Input tax refunds in respect of gasoline used by large businesses**

Refer to the general information booklet *General Information Concerning the QST and the GST/HST* (IN-203-V), available on our website at [www.revenuquebec.ca](http://www.revenuquebec.ca).

### **TVQ. 211-5/R2**

#### **Simplified calculation method for input tax refunds in respect of expense allowances**

Bulletin TVQ. 211-5/R1 dated December 30, 2010, was withdrawn as of January 1, 2014, as a result of elimination of the simplified method for large businesses.

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- TVQ. 212-2/R1**      **The characteristics of a reimbursement of expenses**  
Revenu Québec applies the same criteria as are applied by the Canada Revenue Agency (CRA) to determine whether an amount constitutes a reimbursement of expenses. The criteria are set out in GST/HST Memorandum 9.4, *Reimbursements*, available on the CRA website at [www.cra-arc.gc.ca](http://www.cra-arc.gc.ca).
- TVQ. 487-1/R1**      **Specific tax on alcoholic beverages**  
Refer to bulletin TVQ. 487-2.
- SEPTEMBER 30, 2013** (date of notice of withdrawal)
- LIC. 5/R1**      **Malt beverages**  
The *Licenses Act* (CQLR, c. L-3) ceased to apply on September 1, 2004.
- TVQ. 16-10/R1**      **The Québec sales tax and road vehicles**  
Refer to the brochure *The QST, the GST/HST and Road Vehicles* (IN-624-V), available on our website at [www.revenuquebec.ca](http://www.revenuquebec.ca).
- TVQ. 177-1/R2**      **Supply of food supplements and similar products – Meaning of the words “food,” “beverages” and “ingredients”**  
Upon harmonization of the QST with the GST in this area, Revenu Québec has adopted the position of the Canada Revenue Agency (CRA), set out in GST/HST Memorandum 4.3, *Basic Groceries*, available on the CRA website at [www.cra-arc.gc.ca](http://www.cra-arc.gc.ca).
- TVQ. 177-3/R2**      **Pastry products, bread products and similar products**  
Upon harmonization of the QST with the GST in this area, Revenu Québec has adopted the position of the Canada Revenue Agency (CRA), set out in GST/HST Memorandum 4.3, *Basic Groceries*, available on the CRA website at [www.cra-arc.gc.ca](http://www.cra-arc.gc.ca).
- TVQ. 177-4/R3**      **Creatine and similar products**  
Upon harmonization of the QST with the GST in this area, Revenu Québec has adopted the position of the Canada Revenue Agency (CRA), set out in GST/HST Memorandum 4.3, *Basic Groceries*, available on the CRA website at [www.cra-arc.gc.ca](http://www.cra-arc.gc.ca).
- TVQ. 178-2/R1**      **Supply of farmland by way of lease, licence or similar arrangement**  
Upon harmonization of the QST with the GST in this area, Revenu Québec has adopted the position of the Canada Revenue Agency (CRA), set out in GST/HST Policy Statement P-253, *Sharecropping*, available on the CRA website at [www.cra-arc.gc.ca](http://www.cra-arc.gc.ca).



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**JUNE 28, 2013** (date of notice of withdrawal)

**TVQ. 16-1/R3**

### **The Government of Canada and Québec's consumption taxes**

Effective April 1, 2013, bulletin TVQ. 16-1/R2 dated March 28, 2002, was withdrawn in view of the commitment of the Government of Canada to pay the Québec sales tax (QST) applicable to taxable supplies where payable on or after April 1, 2013. This commitment is expressed in the Comprehensive Integrated Tax Coordination Agreement entered into by the Government of Canada with the Gouvernement du Québec on March 28, 2012. Nevertheless, paragraphs 1 and 7 of the bulletin remain valid. All the other paragraphs also remain valid where a tax-immune department or agency of the Government of Canada acquires a taxable supply on which QST was payable before April 1, 2013.

**TVQ. 678-1/R5**

### **The Gouvernement du Québec and Québec's consumption taxes**

Effective April 1, 2013, interpretation bulletin TVQ. 678-1/R4 dated September 30, 2004, is withdrawn following the repeal of the second paragraph of section 678 of the *Act respecting the Québec sales tax* (CQLR, c. T-0.1) (see S.Q. 2012, c. 28, s. 181). The amendment was made pursuant to the Comprehensive Integrated Tax Coordination Agreement entered into between the Government of Canada and the Gouvernement du Québec on March 28, 2012. As provided in the Agreement, the Gouvernement du Québec is required to pay the Québec sales tax (QST) applicable, in respect of taxable supplies it acquires, where payable on or after April 1, 2013. Nevertheless, paragraphs 1 and 7 of the bulletin remain valid. All the other paragraphs also remain valid where a tax-immune department or agency of the Gouvernement du Québec acquires a taxable supply on which QST was payable before April 1, 2013.

**MARCH 28, 2013** (date of notice of withdrawal)

**ADM. 5/R1**

### **The processing of information sent to the Ministère relative to cases contested with Revenue Canada, Customs, Excise and Taxation**

The guidelines on exchanges of information on disputes with the Canada Revenue Agency involving taxpayers are set out in tax directive DIF-06R2. The document is available (in French only) on our website at [www.revenuquebec.ca](http://www.revenuquebec.ca).

**LMR. 28-2/R1**

### **Interest on the late payment of deductions at source and employer contributions**

Refer to the *Guide to Filing the RL-1 Slip* (RL-1.G-V) and the *Guide for Employers* (TP-1015.G-V), available on our website at [www.revenuquebec.ca](http://www.revenuquebec.ca).