

2.1 Individual in business

2.1.1 Home address

Apartment	Street number	Street name, P.O. box
<input type="text"/>	<input type="text"/>	<input type="text"/>
City, town or municipality		Province Postal code
<input type="text"/>		<input type="text"/> <input type="text"/>

2.1.2 Address of principal business activity (if different from the home address)

Apartment	Street number	Street name, P.O. box
<input type="text"/>	<input type="text"/>	<input type="text"/>
City, town or municipality		Province Postal code
<input type="text"/>		<input type="text"/> <input type="text"/>

2.1.3 Other information

Area code Telephone (home)	Area code Telephone (business)	Extension	Area code Cellular	Area code Fax
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Language of communication: <input type="checkbox"/> French <input type="checkbox"/> English				

Enter the start date of business operations in Québec.

Enter the end date of the business's fiscal period if it is a date other than December 31.

[Go to Part 3.](#)

2.2 Other legal form

2.2.1 Address of principal business activity

Apartment	Street number	Street name, P.O. box
<input type="text"/>	<input type="text"/>	<input type="text"/>
City, town or municipality		Province Postal code
<input type="text"/>		<input type="text"/> <input type="text"/>

2.2.2 Head office address (to be completed only if the business is a corporation and its head office address is different from the address of its principal business activity)

Apartment	Street number	Street name, P.O. box
<input type="text"/>	<input type="text"/>	<input type="text"/>
City, town or municipality		Province Postal code
<input type="text"/>		<input type="text"/> <input type="text"/>

2.2.3 Other information

Area code Telephone (business)	Extension	Area code Cellular	Area code Fax
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Language of communication: <input type="checkbox"/> French <input type="checkbox"/> English			

Enter the start date of business operations in Québec.

Enter the end date of the business's fiscal period.

Enter the date on which the business acquired **legal existence**.



If the business was incorporated **outside Québec**, enclose a copy of a document proving the incorporation.



2.2.3 Other information (continued)

Was the business created through an amalgamation? Yes No ▶ If the business's charter was issued outside Canada, enclose a copy of documents proving the amalgamation (such as a certificate of amalgamation).

If the business is a registered charity, enter its registration number.

2.2.4 Information about the directors, the partners or the trustees

If there are more than three directors, partners or trustees, attach a separate sheet. Please note that if the business is a **partnership** that does **not** have an **NEQ**, each partner must sign in the space provided. In all other cases, signatures are not required.

▶ President
 Partner
 Trustee

Last name	First name	Social insurance number
<input style="width: 100%;" type="text"/>		
Name of the entity (if applicable)		Québec enterprise number (NEQ)
<input style="width: 90%;" type="text"/>		<input style="width: 10%;" type="text"/>

Home address

Apartment	Street number	Street name, P.O. box
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
City, town or municipality		Province Postal code
<input style="width: 90%;" type="text"/>		<input style="width: 10%;" type="text"/> <input style="width: 20%;" type="text"/>
Area code	Telephone	Extension
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
Signature of partner (required if the business is a partnership that does not have an NEQ)		
<input style="width: 100%;" type="text"/>		

▶ Vice-president
 Partner
 Trustee

Last name	First name	Social insurance number
<input style="width: 100%;" type="text"/>		
Name of the entity (if applicable)		Québec enterprise number (NEQ)
<input style="width: 90%;" type="text"/>		<input style="width: 10%;" type="text"/>

Home address

Apartment	Street number	Street name, P.O. box
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
City, town or municipality		Province Postal code
<input style="width: 90%;" type="text"/>		<input style="width: 10%;" type="text"/> <input style="width: 20%;" type="text"/>
Area code	Telephone	Extension
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
Signature of partner (required if the business is a partnership that does not have an NEQ)		
<input style="width: 100%;" type="text"/>		

▶ Secretary
 Treasurer
 Partner
 Trustee

Last name	First name	Social insurance number
<input style="width: 100%;" type="text"/>		
Name of the entity (if applicable)		Québec enterprise number (NEQ)
<input style="width: 90%;" type="text"/>		<input style="width: 10%;" type="text"/>

Home address

Apartment	Street number	Street name, P.O. box
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
City, town or municipality		Province Postal code
<input style="width: 90%;" type="text"/>		<input style="width: 10%;" type="text"/> <input style="width: 20%;" type="text"/>
Area code	Telephone	Extension
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
Signature of partner (required if the business is a partnership that does not have an NEQ)		
<input style="width: 100%;" type="text"/>		

3 Mailing addresses

For each of the files for which you are registering the business, indicate the address to which any documents (such as returns to be filed) should be sent by putting an "X" in the corresponding column. Make sure you have entered the address in question in Part 2 or, in the case of a different address, in the space below the table.

	Home address (entered in section 2.1.1)	Address of principal business activity (entered in section 2.1.2 or 2.2.1)	Head office address (entered in section 2.2.2)	Other address (enter the address in the space below the table)
GST and QST				
Tax on insurance premiums				
Tax on lodging				
Municipal tax for 9-1-1 service				
Source deductions				
Corporation income tax				

Other address

Apartment

Street number

Street name, P.O. box

City, town or municipality

Province

Postal code

4 Business activities

4.1 Goods or services offered

Describe in specific terms the principal activity of the business and, where applicable, the secondary activities in order of importance.

Examples

- The business operates a gas station, a convenience store and a snack bar. The convenience store offers a film-rental service and sells lottery tickets.
- The business operates a bed and breakfast establishment with five rooms and a restaurant.
- The business sells new and used vehicles. It also offers vehicle repair and auto-body service and sells parts.

Do not use this area.			
SCIAN	<input type="text"/>	C.A.E.	<input type="text"/>
SCIAN	<input type="text"/>	C.A.E.	<input type="text"/>
SCIAN	<input type="text"/>	C.A.E.	<input type="text"/>
		Genre d'opération	<input type="text"/>

If the space provided is not sufficient, attach a separate sheet.

4.2 Specific activities

Check the boxes that apply to the business's activities. Each activity listed below has particular fiscal characteristics. Some of the activities and their characteristics are described in greater detail in the publications listed under "General information." More information is available on our website at www.revenuquebec.ca.

The business sells alcoholic beverages. Yes No

Check **No** if the business holds a permit for a specific event only (a reunion permit).

The business operates a **restaurant establishment** (bar, restaurant or catering service; see brochure IN-575-V, *Mandatory Billing Information*). Yes No

If you check **Yes**, complete form VD-350.52.A-V, *Information About an Establishment: Mandatory Billing in Bars and Restaurants*, and attach it to this application.

The business makes retail sales of tobacco products. Yes No

The business makes retail sales of fuel. Yes No

If you check **Yes**, does the business own the fuel? Yes No

The business is in the garment industry. Yes No

The business sells road vehicles or leases such vehicles for periods of 12 months or more. Yes No

The business sells or leases new tires. Yes No

The business carries on mining operation work on land or in a mine situated in Québec that the business owns, leases or occupies..... Yes No

5 Tax files

5.1 GST and QST

5.1.1 Effective dates of registration

Enter the effective date of registration for the GST.

Enter the effective date of registration for the QST if it is different from the date for the GST.

Certain documents are required if the dates are more than 30 days before the date of the application for registration. Depending on the business's situation, you must provide either

- a copy of the first sales invoice or another document proving that the business began charging the taxes on the dates entered above; or
- a document (a balance sheet, financial statement or information slip) proving that the business is required to register for the taxes because its sales (taxable sales, including **zero-rated sales**) exceeded \$30,000 (or \$50,000 for a **public service body**) over the last four calendar quarters or in a single calendar quarter.

5.1.2 Expected sales

Enter the total **taxable sales (including zero-rated sales)** that the business **expects** to make **in Canada** in the next 12 months (the total must include the sales of all partners).

\$

5.1.3 Filing frequency for the GST and QST return

Use [Table A](#) to determine how often the GST and QST return must be filed, unless the business is a financial institution or a charity, or in the garment industry. In such cases, use [Table B](#).

Table A: General cases

- **Refer** to the “Frequency assigned by Revenu Québec” column to find out how often the business must file its returns.
- **You may increase** the business’s filing frequency by making an election in the “Election” column.

Expected sales	Frequency assigned by Revenu Québec (unless you make an election)	Election
\$1,500,000 or less	yearly ¹	<input type="checkbox"/> quarterly <input type="checkbox"/> monthly
More than \$1,500,000 but not more than \$6,000,000	quarterly	<input type="checkbox"/> monthly
More than \$6,000,000	monthly	none

Table B: Specific cases

- **Check** the applicable box in the “Type of business” column.
- **Refer** to the “Frequency assigned by Revenu Québec” column to find out how often the business must file its returns.
- **You may increase** the business’s filing frequency by making an election in the “Election” column.

Type of business	Frequency assigned by Revenu Québec (unless you make an election)		Election	
<input type="checkbox"/> Business in the garment industry	QST	monthly	QST: none	
	GST	• sales of \$1,500,000 or less	yearly ¹	GST: <input type="checkbox"/> quarterly <input type="checkbox"/> monthly
		• sales of more than \$1,500,000 but not more than \$6,000,000	quarterly	<input type="checkbox"/> monthly
		• sales of more than \$6,000,000	monthly	none
<input type="checkbox"/> Charity	yearly ¹		<input type="checkbox"/> quarterly <input type="checkbox"/> monthly	
<input type="checkbox"/> Financial institution	yearly ¹		<input type="checkbox"/> quarterly <input type="checkbox"/> monthly	

1. The business may be required to make **instalment payments**.

5.2 Other tax files

5.2.1 Effective date of registration for other tax files

For each file for which you are registering the business, enter the effective date of registration.

Tax on insurance premiums

Y	M	D

Tax on lodging

Y	M	D

Municipal tax for 9-1-1 service

Y	M	D

5.2.2 Filing frequency for the return respecting the tax on insurance premiums

Enter the total tax on insurance premiums that the business expects to collect in the next 12 months.

\$

You may change the filing frequency by making an election in the "Election" column.

Expected tax	Frequency assigned by Revenu Québec (unless you make an election)	Election
Less than \$12,000	monthly	<input type="checkbox"/> quarterly
Less than \$1,500	monthly	<input type="checkbox"/> yearly <input type="checkbox"/> quarterly

6 Source deductions file

6.1 Date on which a salary, wages or remuneration is paid for the first time

Enter the date on which the business expects to pay a salary, wages or remuneration for the first time.

--	--	--	--	--	--	--	--	--	--

Check the box corresponding to the business's period of operations in a given year.

All year

Seasonal ▶ Check the months in which the business operates.

January

February

March

April

May

June

July

August

September

October

November

December

6.2 Remittance frequency for source deductions and employer contributions

Enter the total amount of source deductions and employer contributions the business expects to make in any given calendar month.

\$

If the amount entered above is less than \$1,000, **you may choose** a different remittance frequency by making an election in the "Election" column.

Total amount of source deductions and employer contributions	Frequency assigned by Revenu Québec	Election
Less than \$1,000	monthly	<input type="checkbox"/> quarterly
\$1,000 or more	monthly	none

7 Direct deposit

The amounts we owe the business under the legislation covered by this application can be deposited directly into an account in the business's name at a financial institution with an establishment in Canada.

Do you wish to register the business for direct deposit?

Yes ▶ Enclose a **personalized cheque** marked "**VOID**" or a **document provided by the financial institution** with the required information about the business and the account into which the amounts are to be deposited.

No

8 Certification

This form must be signed by one of the following persons:

- the individual in business;
- a partner, in the case of a partnership;
- a trustee, in the case of a trust;
- one of the directors (president, vice-president, secretary, treasurer), in the case of a corporation;
- an **authorized person**.

I certify that the information provided in this form and in the enclosed documents is accurate and complete.

Name	Signature	Position	Date

Checklist of documents to be enclosed (depending on your situation)

- ✓ A copy of a document proving the business's incorporation outside Québec
- ✓ If the business was created through an amalgamation and its charter was issued outside Canada, a copy of documents proving the amalgamation (for example, a **certificate of amalgamation**)
- ✓ **A copy of the first sales invoice** or **another document** proving that the business began charging the GST and QST more than 30 days before the date of the application for registration
- ✓ A copy of the documents proving the creation of the trust and designating the trustee(s) (for example, a **trust deed**)
- ✓ A **balance sheet, financial statement** or **information slip** proving that the business is required to register for the GST and QST because of the amount of its sales
- ✓ **Form VD-350.52.A-V**, if the business operates a restaurant establishment (bar, restaurant or catering business)
- ✓ A **personalized cheque** or a **document provided by the financial institution** to register for direct deposit
- ✓ A **power of attorney, form MR-69-V**, a **resolution of the board of directors** or a **unanimous shareholder agreement** proving that the person signing this form is authorized to do so

Sending the form

Send the duly completed form, together with any required documents, to one of the following addresses:

- Revenu Québec, 3800, rue de Marly, Québec (Québec) G1X 4A5
- Revenu Québec, C. P. 3000, succursale Place-Desjardins, Montréal (Québec) H5B 1A4

Do not use this area.

Préparé par :	Secteur :	Téléphone :	Date :
Inscrit par :		Téléphone :	Date :
Autorisé au CPF par :			
Remarques :			

General information

What is the HST?

In certain provinces, referred to as “participating provinces,” the GST and the provincial sales tax are combined into one tax called the harmonized sales tax (HST). The HST applies to businesses that make taxable sales in participating provinces. For a list of the participating provinces or for more information about the HST, see our website at www.revenuquebec.ca.

Note that businesses registered for the GST are automatically registered for the HST.

Why do businesses register for the GST and QST?

Mandatory registration

Registration for both the **GST** and the **QST** is required where the business makes taxable sales (including zero-rated sales) in Canada or in Québec and, as the case may be,

- the **total of the taxable sales (including zero-rated sales)** made worldwide by the business and its partners within the preceding four calendar quarters or within a single calendar quarter exceeds **\$30,000**;
- the **total of the taxable sales (including zero-rated sales)** made worldwide by the business (if it is a **public service body**) and its partners within the preceding four calendar quarters or within a single calendar quarter exceeds **\$50,000**. Note, however, that charities and public institutions with annual gross revenues (income, donations, gifts, grants, etc.) of \$250,000 or less are not required to register;
- the business offers a **taxi or limousine service**.

Registration for the **QST** is required where

- a business makes retail sales of tobacco products;
- a business makes retail sales of or leases new tires;
- a business makes retail sales of fuel;
- a business makes sales of alcoholic beverages (unless it holds a reunion permit);
- a business sells new or used road vehicles or leases such vehicles for 12 months or more;
- a person that is not resident in Québec charges admission directly to the public for events held in Québec. Admission charges may include the cost of tickets for shows.

Registration for the **GST** is required where a person that is not resident in Canada charges admission directly to the public for events held in Canada.

Optional registration

Even if a business is not required to register for the GST and QST, it may choose to do so, subject to certain conditions. In such cases, the business must register for both the GST and QST at the same time. Once registered, the business must collect taxes. Being registered also entitles the business to rebates of the taxes it pays on expenses incurred for its business activities.

For more information about registration for the GST and QST, see *Registering with Revenu Québec* (brochure IN-202-V).

Why do businesses register for the tax on insurance premiums?

A business must register for the tax on insurance premiums if it is required to collect the tax and remit it to us. Contact us to find out if the business is subject to such requirements.

Why do businesses register for the tax on lodging?

A business must register for the tax on lodging if it operates a sleeping-accommodation establishment that is subject to the tax. As a rule, it is the business that takes care of managing, maintaining and renting the accommodation unit, as well as advertising and ongoing repairs.

Why do businesses register for the municipal tax for 9-1-1 service?

A business must register for the municipal tax for 9-1-1 service if it provides telephone services within the territory of any Québec municipality, and those services can be used to dial 9-1-1 to reach a 9-1-1 emergency centre providing services in Québec.

Why do businesses register for source deductions?

A business must register for source deductions if it pays or expects to pay a salary, wages or remuneration.

What is an individual in business?

An individual in business is

- an individual (a natural person) who owns a sole proprietorship (a business that belongs to an individual who receives all the business's profits);
- a person who employs domestic help, in the case of a person filing this form in order to obtain an employer identification number; or
- a self-employed person.

What is meant by "other legal form"?

Partnerships, corporations (also called businesses or legal persons), trusts, organizations and other entities that are not individuals in business all fall into the category of "other legal form."

What is the business name of an individual in business?

The business name of an individual in business is the one that is known by the business's clients and displayed by the business. For example, the business name of Simon Richler's business could be Dépanneur Simon.

If the business name of an individual in business does not include the individual's last name or first name, the individual in business must register the business name in the enterprise register before using the name to register with Revenu Québec. To register in the enterprise register, the individual in business can contact Services Québec or use the online services of the Registraire des entreprises at www.registreentreprises.gouv.qc.ca.

What is the name of the entity? What is the business name?

The name of the entity is the legal name of the business. A business name is the one that is known by its clients and displayed by the business.

Example 1: The name of the entity is 1234-5678 Québec inc. and its business name is Restaurant du boulevard.

Example 2: The name of the entity is Les entreprises ABCD inc. and its business name is Dépanneur du coin.

On what date did the business acquire legal existence?

For a partnership, this is the date on which it was created. For a trust, this is the date on which the trust was created (trust deed). For a business carried on under any other legal form, it is the date indicated on its certificate of incorporation.

What is a zero-rated sale?

This is a sale that is taxable at the rate of 0%. Consequently, a business does not have to charge the GST or QST on this type of sale.

The following are examples of goods and services whose sale is zero-rated:

- basic groceries;
- prescription drugs;
- certain medical devices;
- certain farming and fishing sector products and property;
- livestock in general;
- certain property or services exported outside Canada (or shipped outside Québec, under the QST system);
- certain passenger or freight transportation services.

What is a public service body?

A public service body is a non-profit organization, charity, public institution, municipality, school authority, hospital authority, public college or university.

Under what circumstances must a business make instalment payments?

A business that files an annual return must make four instalment payments (one per quarter) where both of the following apply:

- the net GST or QST that the business expects to remit for a year is \$3,000 or more; and
- the business remitted an amount of \$3,000 or more for the preceding year.

What is the filing frequency for the tax on lodging?

The filing frequency for the tax on lodging is quarterly. The period covered by the return must correspond to a calendar quarter. The deadline for remitting the tax for a particular calendar quarter is the last day of the month that follows the end of the calendar quarter.

What is the filing frequency for the municipal tax for 9-1-1 service?

The filing frequency for the municipal tax for 9-1-1 service is the same as the filing frequency for the QST (see section 5.1.3).

At what frequency are source deductions remitted?

We assign a monthly source deductions and employer contributions remittance frequency to new employers for at least 12 months. The deadline for making remittances is the 15th day of the month following every month in which a salary, wages or remuneration was paid. However, after the first 12 months, some new employers may choose to make quarterly remittances. Quarterly remittances must be made on the 15th day of the month following the calendar quarters ending on March 31, June 30, September 30 and December 31. Once chosen, the option to make quarterly remittances stays in effect as long as the total amount of source deductions and employer contributions remains under \$1,000 or as long as the new employer meets all of its tax obligations. Regardless of whether the new employer has an employer identification number, remittances must be made before the above-mentioned deadlines.

How does a person become authorized to sign on behalf of a business?

A corporation has one option:

- The corporation must provide a resolution of its board of directors or a unanimous shareholder agreement, as the case may be, authorizing the person to sign on behalf of the business.

Any other type of business (for example, individual in business, partnership) has two options:

- A power of attorney can be given to the person.
- The business can complete form MR-69-V, *Power of Attorney, Authorization to Communicate Information, or Revocation*, specifying that the person can sign on behalf of the business.

Useful publications

We have many publications that deal with subjects related to this registration application. All the publications listed below are available on our website at www.revenuquebec.ca.

IN-202-V	<i>Registering with Revenu Québec</i>
IN-203-V	<i>General Information Concerning the QST and the GST/HST</i>
IN-307-V	<i>New Businesses and Taxation</i>
IN-107-V	<i>Directors' Liabilities</i>
IN-111-V	<i>Checklist for New Businesses: Source Deductions and Employer Contributions</i>
IN-205-V	<i>QST and GST/HST Rebates: New or Substantially Renovated Housing, New or Substantially Renovated Residential Property</i>
IN-211-V	<i>The QST and the GST/HST: How They Apply to Medical Devices and Drugs</i>
IN-216-V	<i>The QST and the GST/HST: How They Apply to Foods and Beverages</i>
IN-218-V	<i>QST, GST/HST and Fuel Tax: How They Apply to Freight Carriers</i>
IN-219-V	<i>An Overview of the Tobacco Tax Act</i>
IN-222-V	<i>An Overview of the Fuel Tax Act</i>
IN-228-V	<i>The QST and the GST/HST: How They Apply to Charities</i>
IN-229-V	<i>The QST and the GST/HST: How They Apply to Non-Profit Organizations</i>
IN-231-V	<i>Carriers and the International Fuel Tax Agreement</i>
IN-250-V	<i>Tax Measures Respecting Tips</i>
IN-253-V	<i>Taxable Benefits</i>
IN-255-V	<i>Flea Markets</i>
IN-256-V	<i>Checklist for New Businesses: QST and GST/HST</i>
IN-260-V	<i>Tax on Lodging</i>
IN-261-V	<i>The QST and the GST/HST: How They Apply to Residential Complexes (Construction or Renovation)</i>
IN-273-V	<i>Registering for Consumption Taxes by Phone Is Easy!</i>
IN-305-V	<i>Non-Profit Organizations and Taxation</i>
IN-322	<i>Entente internationale concernant la taxe sur les carburants et Manuel des procédures (for information in English about the International Fuel Tax Agreement (IFTA) see the <i>Procedures Manual</i> on the IFTA website at www.iftach.org)</i>
IN-575-V	<i>Mandatory Billing Information</i>
IN-624-V	<i>The QST, the GST/HST and Road Vehicles</i>