

**POSTPONEMENT TO JUNE 30, 2020 OF THE DEADLINE
FOR FILING QST RETURNS AND THE ATTENDANT PAYMENTS**

The Québec sales tax (QST) usually applies to all properties or services supplied in Québec. Accordingly, when a person acquires a taxable supply of properties or services, that person must pay the QST applicable to such supply.

Moreover, the QST system generally stipulates that any person that makes a taxable supply in Québec must collect as a mandatary of the Minister the tax payable in respect of such supply.

The regime also stipulates that such persons must report on the tax according to their reporting periods. To this end, the QST system stipulates that for a given reporting period, the persons must determine their net tax. The amount of the net tax usually corresponds to the difference between the amount of tax collected on taxable supplies and, where appropriate, the amount of taxes paid on inputs.

The federal government has announced today that it is postponing the deadline for filing GST/HST returns and the attendant payments payable during the period starting March 27, 2020 and until June 1, 2020. In such cases, the deadline is postponed to June 30, 2020.

To take into consideration the economic impact of the COVID-19 pandemic and for the sake of harmonization with the federal government's announcement, the Québec government is today announcing the postponement to June 30, 2020 of the deadline for filing QST returns and the attendant payments, where appropriate, for all QST returns that must be filed starting on the date of publication of this information bulletin and until June 1, 2020. For reporting periods whose filing deadlines fall after June 1, 2020, the filing and payment deadlines stipulated in the tax legislation will apply. Consequently, at the conclusion of the application of this measure, certain mandataries may simultaneously file several separate returns.

To obtain information on the topic examined in this information bulletin, please contact Revenu Québec's business customer service at:

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The English and French versions of this information bulletin are available on the Ministère des Finances website at www.finances.gouv.qc.ca.