

**EXTENSION OF THE DEADLINE FOR REPORTING
AND REMITTING THE TAX ON LODGING**

The tax on lodging system provides that a registered person for this tax must, in respect of any accommodation unit rented in a sleeping-accommodation establishment located in a participating tourist region, collect or pre-collect the applicable tax, account for it and remit it to the tax authorities in accordance with the system's current terms and conditions.

As such, a person required to collect or pre-collect the tax on lodging must file a return to account for the amounts collected or pre-collected and remit them no later than the last day of the month following the end of the calendar quarter in which they were collected or pre-collected. For the first calendar quarter of 2020, the person required to collect or pre-collect the tax is therefore required to file the return and remit the tax on or before April 30, 2020.

As part of the measures taken by the Québec government in response to the COVID-19 pandemic, this information bulletin makes public a measure to extend to July 31, 2020 the deadline for reporting and remitting the tax on lodging that would otherwise have had to be reported no later than April 30, 2020.

Therefore, as a result of this measure, registered persons for this tax will generally be required to file two returns on or before July 31, 2020, one for the first calendar quarter of 2020 and one for the second calendar quarter of 2020.

For more information concerning this information bulletin, please contact Revenu Québec's client service for businesses at the following numbers:

Québec City: 418 659-4692

Montréal: 514 873-4692

Elsewhere in Canada or the United States: 1 800 567-4692 (toll-free).

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