

CHANGES TO THE QUÉBEC TAX SYSTEM AND HARMONIZATION WITH CERTAIN FEDERAL FISCAL MEASURES

This information bulletin seeks to make public adjustments to tax credits intended for businesses so that they continue to satisfy the government's objectives and consider the new reality that broader recourse to teleworking represents. The adjustments concern the refundable tax credits for the production of multimedia titles and the tax credits for international financial centres.

It also announces the renewal, starting from January 1, 2023, of the patronage dividend tax deferral mechanism for an additional period of three years.

Moreover, this bulletin publicizes, for the purposes of Québec tax regulations, the position of the Ministère des Finances du Québec concerning the changes made to the federal tax regulations pertaining to additional contributions to the Canada Pension Plan (CPP) and the Québec Pension Plan (QPP) which were published in the Canada Gazette on March 16, 2022.

Lastly, it seeks to make public the position of the Ministère des Finances du Québec concerning the legislative proposals that the Department of Finance Canada presented on February 4, 2022 concerning the Excise Tax Act relating to the goods and services tax and the harmonized sales tax (GST/HST) and to one of the fiscal measures proposed in the federal budget tabled on April 7, 2022.

To obtain information on the matters dealt with in this information bulletin, contact the Secteur du droit fiscal, de l'optimisation des revenus et des politiques locales et autochtones at secteurdroitfiscalitdelafiscalite@finances.gouv.qc.ca.

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1. ADJUSTMENTS TO CERTAIN TAX INCENTIVE MEASURES PERTAINING TO THE CRITERIA GOVERNING AN EMPLOYEE’S CONNECTION TO AN ESTABLISHMENT..... 3

 1.1 Refundable tax credits for the production of multimedia titles..... 3

 1.2 Tax credits for international financial centres..... 6

2. RENEWAL OF THE PATRONAGE DIVIDEND TAX DEFERRAL MECHANISM..... 8

3. HARMONIZATION WITH THE *REGULATION AMENDING THE INCOME TAX REGULATIONS* AS REGARDS ADDITIONAL CONTRIBUTIONS TO THE CPP AND THE QPP..... 9

4. HARMONIZATION WITH MEASURES PERTAINING TO THE GOODS AND SERVICES TAX AND THE HARMONIZED SALES TAX..... 11

 4.1 Harmonization with the legislative and regulatory proposals announced by the Department of Finance Canada on February 4, 2022..... 11

 4.2 Harmonization with one of the measures pertaining to the goods and services tax and the harmonized sales tax announced in the April 7, 2022 federal budget..... 12

1. ADJUSTMENTS TO CERTAIN TAX INCENTIVE MEASURES PERTAINING TO THE CRITERIA GOVERNING AN EMPLOYEE'S CONNECTION TO AN ESTABLISHMENT

Over the years, the government has implemented various tax measures which, while fostering activities carried out in Québec, are intended to spur Québec's economic development or promote its cultural identity.

These tax incentives aimed at businesses can take different forms, including a tax credit. Several tax credits are calculated on the wages paid to an employee who satisfies certain conditions, including those with regards to the activities performed. To ensure that the tax assistance is granted for activities carried out in Québec, the applicable legislation also provides the conditions aimed at ensuring that an employee whose wages give entitlement to the tax assistance is sufficiently "connected" to the activities that the business carries out in Québec. The connecting criteria vary depending on the tax credits, especially depending on whether they are cultural, economic, or other in nature.

Certain tax measures thus provide connecting criteria based on the employee's physical presence at the employer's establishment situated in Québec, while others require, for example, that the activity be carried out in Québec or that the employee be an employee of the establishment of the employer situated in Québec.

In recent years, the COVID-19 pandemic has forced many businesses to adopt teleworking. This change in work organization has necessitated a review of the connecting criteria applicable to different tax incentives intended for businesses to ensure that they still satisfy the government's objectives and reflect this new reality.

The review has highlighted the need to modify the refundable tax credits for the production of multimedia titles and the tax credits for international financial centres.

The existing connecting criteria concerning the other tax incentives for businesses seem appropriate for the time being. However, the application of the criteria in the context of teleworking will be monitored, and new modifications could be announced if necessary.

1.1 Refundable tax credits for the production of multimedia titles

An initial refundable tax credit relating to the production of multimedia titles ("tax credit – general component") was introduced in the May 9, 1996 Budget Speech.¹ A corporation that wishes to receive this tax assistance must obtain the required certificates regarding each multimedia title it produces.

¹ MINISTÈRE DES FINANCES DU QUÉBEC, *Budget 1996-1997 – Budget Speech and Additional Information*, May 9, 1996, Appendix A, pp. 45-48.

In the March 31, 1998 Budget Speech,² a second refundable tax credit applicable to corporations engaged essentially in the production of multimedia titles was implemented (“tax credit – specialized component”). A corporation wishing to receive this tax credit must obtain the required certificates regarding all of its activities.

For the purposes of these two tax credits, the amount of assistance a qualified corporation may receive is determined on the basis of the qualified labour expenditure incurred by the corporation, to which is applied a percentage that varies according to the category of multimedia titles that the corporation produces. The tax legislation defines the expression “qualified labour expenditure” for each of these tax credits.

Briefly, and subject to the particularities of either of these tax credits, the qualified labour expenditure of a qualified corporation comprises the following amounts:

- the salaries or wages attributable to an eligible multimedia title that are incurred and paid by the corporation, in respect of its eligible employees of an establishment situated in Québec, for eligible production work relating to the multimedia title;
- the aggregate of all amounts each of which is the portion of the consideration paid by the corporation, under the terms of a contract, for eligible production work relating to the eligible multimedia title that was carried out on its behalf to a person or partnership who or which carried out all or a part of the eligible production work and with whom or with which the corporation is not dealing at arm’s length at the time the contract is entered into, that may reasonably be attributed to the salaries or wages attributable to the multimedia title that the person or partnership incurred and paid in respect of the person’s or partnership’s eligible employees of an establishment situated in Québec, or that could be so attributed if that person or partnership had such employees; and
- the aggregate of all amounts each of which is one-half of the portion of the consideration paid by the corporation, under the terms of a contract, for eligible production work relating to an eligible multimedia title, to a person or partnership with whom or with which the corporation is dealing at arm’s length at the time the contract is entered into, that may reasonably be attributed to the eligible production work carried out on its behalf by the employees of an establishment of that person or partnership situated in Québec, or that could be so attributed if that person or partnership had such employees.

Moreover, according to the definition of this expression in the *Taxation Act* for the application of either of these tax credits, an “eligible employee” for a taxation year means an employee in respect of whom a qualification certificate is issued for the year by Investissement Québec, certifying that the employee is an eligible employee for the purposes of the tax credit in question.

While the tax legislation currently requires, for both the qualified corporation or a subcontractor with which it is or is not dealing at arm’s length, that the employees who carry out the eligible production work be the employees of an establishment situated in Québec of the corporation or the subcontractor, it appears that this criterion alone is insufficient to ensure that the tax assistance is granted for activities that are essentially carried out in Québec in a context where teleworking is more widespread than it used to be.

² *Id.*, *Budget 1998-1999 – Additional Information on the Budgetary Measures*, March 31, 1998, Section 1, pp. 45-50.

Consequently, the definition of the expression “qualified labour expenditure” and the definition of the expression “eligible employee” in the *Taxation Act* will be modified for the application of the tax credit – general component and the application of the tax credit – specialized component.

The definition of the expression “qualified labour expenditure” will be modified regarding the condition whereby the salaries or wages that are incurred and paid by a qualified corporation, a person or partnership, as the case may be, must be incurred and paid with respect to its eligible employees of an establishment situated in Québec to withdraw from it the obligation for the eligible employees to be the employees of an establishment situated in Québec.

This modification will apply to the portion of the qualified labour expenditure pertaining to salaries or wages incurred and paid by the qualified corporation and to that pertaining to the portion of the consideration that the qualified corporation has paid under the terms of a contract for eligible production work carried out on its behalf to a person or a partnership with which it is not dealing at arm’s length at the time the contract is entered into.

As a corollary, the definition of the expression “eligible employee” for the application of the tax credit – general component and the definition of this expression for the application of the tax credit – specialized component will be modified such that an employee who is eligible for all or part of a taxation year means an employee in respect of whom a qualification certificate certifying that the employee is an eligible employee for the purposes of the tax credit in question is issued for the year by Investissement Québec and who, during the year or the part of the year during which the employee carries out the eligible production work indicated in the qualification certificate, reports for work at an establishment of his employer situated in Québec.

As for the portion of the qualified labour expenditure of a qualified corporation for a taxation year pertaining to an amount representing one-half of the portion of the consideration paid by the corporation, under the terms of a contract, for eligible production work relating to an eligible multimedia title, to a person or a partnership with whom or with which the corporation is dealing at arm’s length at the time the contract is entered into, the condition whereby the portion of the consideration may reasonably be attributed to such eligible production work carried out on behalf of the corporation in the year by the employees of an establishment of this person or this partnership situated in Québec will be replaced by the condition whereby the portion of the consideration can reasonably be attributed to such eligible production work that the employees of this person or this partnership have carried out in Québec in the year on behalf of the corporation.

For greater clarity, the other conditions to be satisfied for an amount to be included in the qualified labour expenditure of a qualified corporation remain unchanged.

The tax legislation will also be amended for both the tax credit – general component and the tax credit – specialized component to incorporate the following assumptions for the application of the definition of the expression “eligible employee”:

- if, during all or part of a taxation year, an employee reports for work at an establishment of his employer situated in Québec and at an establishment of his employer situated outside Québec, the employee will be deemed for that period:
 - to report for work only at the establishment of his employer situated outside Québec if, during this period, he reports for work mainly at an establishment of his employer situated outside Québec, or

- to report for work only at the establishment of his employer situated in Québec in the other cases;
- if, during all or part of a taxation year, an employee is not required to report for work at an establishment of his employer and the employee's salaries or wages in relation to that period are paid from such an establishment situated in Québec, the employee will be deemed to report for work at that establishment if the duties performed by him during that period are performed mainly in Québec.

□ Application date

These changes will apply with respect to the tax credit – general component and the tax credit – specialized component pertaining to a taxation year that begins after the publication date of this Information Bulletin.

1.2 Tax credits for international financial centres

Since 1986,³ the Québec government has promoted, mainly by means of tax incentives, the establishment, development, and maintenance within the urban agglomeration of Montréal of businesses specializing in the financial sector as well as the development of Montréal as a world-class financial centre.

In 2010, the international financial centres (IFC) regime was replaced by a refundable tax credit on the qualified wages incurred by a corporation operating an IFC in respect of its eligible employees.⁴

The refundable tax credit was subsequently replaced by a non-refundable tax credit, except for certain back-office activities of an IFC that give rise to entitlement to a refundable tax credit when such activities qualify otherwise as qualified international financial transactions (QIFTs).⁵

More recently, the refundable tax credit for IFCs in respect of back-office activities has been amended to include employees who carry out activities stipulated in an eligible contract that mainly includes qualified international financial operations.⁶

The Minister of Finance is responsible for issuing the sectoral documents necessary for the application of IFC-related tax measures. On this account, he evaluates whether the activities engaged in or that are to be engaged in the course of carrying on an IFC are in compliance with the provisions and objectives of the *Act respecting international financial centres*.

³ MINISTÈRE DES FINANCES DU QUÉBEC, *Budget 1985-1986 – Budget Speech*, April 23, 1985, Appendix A, p. A-40.

⁴ *Id.*, *Budget 2010-2011 – Additional Information on the Budgetary Measures*, March 30, 2010, pp. A.53-A.62. The tax holiday for a foreign specialist employee assigned to the operations of an international financial centre was maintained.

⁵ *Id.*, *Budget 2015-2016 – Additional Information 2015-2016*, March 26, 2015, pp. A.95-A.100. See also: the *Act respecting international financial centres* (CQLR, chapter C-8.3), s. 7, para. 22.

⁶ *Id.*, *Information Bulletin 2017-14*, December 20, 2017, pp. 5-11. The definition of the expression “qualified international financial operation” is found in section 4 of the *Act respecting international financial centres*.

Briefly, for the purposes of such measures and according to the current legislation, an IFC means a business carried on by a corporation, all of whose activities pertain to QIFTs or on one or more eligible contracts and whose activities require the corporation to employ at least six eligible employees.⁷

Other conditions must be satisfied for the business to be recognized as an IFC. In particular, its activities pertaining to QIFTs must consist in new activities or an expansion of existing activities and its activities carried out under an eligible contract must also consist in new activities of the corporation. In both instances, the activities must require that the corporation use additional financial, human and physical resources.

What is more, management of an IFC's activities must be wholly conducted within the urban agglomeration of Montréal⁸ and its activities must be engaged in in one or more of the corporation's qualified establishments located within the urban agglomeration of Montréal.⁹

To benefit from any of the tax credits for IFCs, a corporation must, among other things, obtain an annual employee certificate in respect of each of the individuals in respect of whom it wishes to take advantage of this tax credit. Briefly, to be recognized as an eligible employee of a corporation, an individual must among other things work full-time for the corporation and the duties he performs for the corporation must, depending on the circumstances, be:

- devoted, in a proportion of at least 75%, to carrying out QIFTs as part of the operations of a business of the corporation that constitutes an IFC;
- directly attributable, in a proportion of at least 75%, to the carrying out of the activities provided for in an eligible contract of the corporation.

Given the government's resolve to foster Montréal's development as an international financial centre by ensuring a concentration there of specialized businesses in this sector and to take into account the changes stemming from the development of teleworking, the Act respecting the sectoral parameters of certain fiscal measures (hereinafter the "Sectoral Act") will be amended for the application of the tax credits for IFCs.

⁷ *Act respecting international financial centres*, s. 6.

⁸ The expression "urban agglomeration of Montréal" means the urban agglomeration described in section 4 of the *Act respecting the exercise of certain municipal powers in certain urban agglomerations* (CQLR, c. E-20.001). This urban agglomeration is made up of the territories of Ville de Montréal, Ville de Baie-D'Urfé, Ville de Beaconsfield, Ville de Côte-Saint-Luc, Ville de Dollard-Des-Ormeaux, Ville de Dorval, Ville de Hampstead, Ville de Kirkland, Ville de L'Île-Dorval, Ville de Montréal-Est, Ville de Montréal-Ouest, Ville de Mont-Royal, Ville de Pointe-Claire, Ville de Sainte-Anne-de-Bellevue, Village de Senneville and Ville de Westmount.

⁹ The easing that allows for the activities of an IFC to be carried out in several qualified establishments applies to a taxation year of a corporation that ends after June 30, 2021. See: MINISTÈRE DES FINANCES DU QUÉBEC, *Information Bulletin 2021-5*, June 30, 2021, pp. 7-9.

Accordingly, the Sectoral Act will be amended, for the application of the tax credit for international financial centres in respect of back-office activities or of activities relating to an eligible contract and for the application of the tax credit for international financial centres in respect of activities other than back-office activities, such that an individual, to be recognized as an eligible employee of a corporation for a taxation year or a part thereof, must fulfil in addition to the conditions already stipulated by the Sectoral Act, the following conditions:

- devote at least 50% of his work time to performing his duties in the corporation in a qualified establishment of the corporation; compliance with this condition must be determined in respect of each period not exceeding one month included in the taxation year;
- perform during the taxation year all or substantially all of his duties for the corporation in Québec.

□ **Application date**

These amendments will apply to a taxation year of a corporation that begins after the date of publication of this information bulletin.

They may also apply to a taxation year of a corporation that ends on the day of publication of this information bulletin or after that date if the corporation submits a written request to this effect to the Minister of Finance.

2. RENEWAL OF THE PATRONAGE DIVIDEND TAX DEFERRAL MECHANISM

To facilitate the capitalization of certain categories of Québec cooperatives or federations of cooperatives, the tax system allows the patronage dividends they attribute to a member in the form preferred units, after February 21, 2002 and before January 1, 2023,¹⁰ to give rise to the patronage dividend tax deferral mechanism, which allows tax to be deferred until the units are disposed of by the member.

Briefly, this mechanism enables a taxpayer who is a member either of a cooperative or a federation of cooperatives, or of a partnership that is a member of a cooperative or a federation of cooperatives to deduct, in calculating his taxable income, the amount of a patronage dividend attributed to him that consists of a preferred unit or, if he is a member of a partnership, his share of the patronage dividend, provided such cooperative or federation of cooperatives holds, for the taxation year regarding which the patronage dividend is attributed, a qualification certificate issued by the Minister of Economy and Innovation according to which it is a qualified cooperative for such taxation year.

Following the disposition of a preferred unit regarding which a qualified patronage dividend deduction was allowed, the taxpayer who benefited from such deduction must generally include, in calculating his taxable income for the year in which the disposal of the preferred unit occurs, the amount previously deducted regarding such unit.

¹⁰ MINISTÈRE DES FINANCES DU QUÉBEC, *Information Bulletin 2002-2*, February 21, 2002, p. 1. The mechanism was extended for 10 years in 2012: *Id.*, *Budget 2012-2013 – Additional Information on the Fiscal Measures of the Budget*, March 20, 2012, pp. 98-100.

For the purposes of the patronage dividend tax deferral mechanism, work cooperatives, shareholding workers cooperatives, producer cooperatives, agricultural cooperatives or federations of such cooperatives as well as certain forms of solidarity cooperatives are considered eligible cooperatives, provided their senior management is carried out in Québec¹¹ and most of their members¹² are domiciled in Québec where the member is a natural person, or have an establishment in Québec in other cases.

Since its implementation in 2002, the patronage dividend tax deferral mechanism has had a positive effect on the growth of cooperatives or federations of cooperatives that make use of it and on their capitalization rate. It has been observed that cooperatives and federations of cooperatives that make use of this mechanism have experienced stronger growth in sales, asset value and capitalization rate.

Accordingly, to continue to support the growth of cooperatives and federations of cooperatives, the patronage dividend tax deferral mechanism will be renewed for an additional period of three years, thereby ensuring that an eligible patronage dividend attributed in the form of a preferred unit starting from January 1, 2023 but prior to January 1, 2026 may give rise to the mechanism.

3. HARMONIZATION WITH THE *REGULATION AMENDING THE INCOME TAX REGULATIONS AS REGARDS ADDITIONAL CONTRIBUTIONS TO THE CPP AND THE QPP*

The Québec Pension Plan (QPP) and the Canada Pension Plan (CPP) are public plans funded through the contributions that employees, employers, and self-employed workers must pay. The two plans are compulsory and afford workers and their families financial protection by paying benefits that are established according to the pensionable earnings registered on behalf of each worker covered, up to a maximum of a certain ceiling.

On January 1, 2019, with the aim of ensuring the long-term survival of both plans and offering retirees sufficient income, a major reform came into force with respect to the QPP¹³ and the CPP.¹⁴ The reform led to the addition of a supplemental plan to the basic plan such that the financial protection now provided by the QPP comprises two components:

- the basic plan, i.e., the plan that existed prior to the enhancement and under which workers and employers each pay a 5.4% contribution for the portion of work income that falls between the general exemption of \$3 500 and the maximum pensionable earnings (MPE), which stand at \$64 900 for 2022;

¹¹ Where the cooperative is a shareholding workers cooperative, the senior management of the corporation in which it holds shares and that employs its members must also be carried out in Québec.

¹² For greater clarity, the expression “member” includes neither a support member, nor an auxiliary member, nor an associate member within the meaning that the *Cooperatives Act* (CQLR, c. C-67.2) gives the expressions.

¹³ *An Act to enhance the Québec Pension Plan and to amend various retirement-related legislative provisions* (SQ 2018, c. 2), now integrated into the *Act respecting the Québec Pension Plan* (CQLR, c. R-9), mainly sections 44 to 44.3 as regards the amendments pertaining to contribution rates.

¹⁴ *An Act to amend the Canada Pension Plan, the Canada Pension Plan Investment Board Act and the Income Tax Act* (SC 2016, c. 14), now integrated into the *Canada Pension Plan* (RSC 1985, c. C-8), mainly section 8 as regards the amendments pertaining to contribution rates.

- the supplemental plan, i.e., the plan into which the additional contributions have been paid since 2019 by workers and employers.

The contribution for the supplemental plan is being introduced gradually in the following manner:

- for the years 2019 to 2023, employee and employer contributions to the QPP comprise a basic contribution and a first additional contribution. The contributions are calculated on the portion of the employee's eligible salary, i.e., on the salary that exceeds \$3 500 per year, up to a maximum of the MPE under the QPP for the year. The rate of the first additional contribution will increase gradually to reach 2% in 2023, i.e., 1% for the employee and 1% for the employer;
- for 2024 and subsequent years, employee and employer contributions to the QPP will comprise a basic contribution, a first additional contribution, and a second additional contribution. The second additional contribution will be calculated on the portion of the employee's eligible salary that exceeds the MPE under the QPP for the year, up to a maximum of a new ceiling on the salary eligible for contributions called the "additional maximum pensionable earnings" (AMPA) under the QPP for the year. The new ceiling will be equal to 107% of the MPE for 2024 and 114% of the MPE starting from 2025. The annual rate of the second additional contribution will be 8%, i.e., 4% for the employee and 4% for the employer.

For the purposes of the federal taxation system, employees are entitled to a federal non-refundable tax credit in respect of their basic contributions to the QPP and, if applicable, the CPP, and can claim a deduction on their income tax return for their additional contributions to the QPP and, if applicable, to the CPP.

For the purposes of the Québec taxation system, the basic personal amount considers the employee's basic contribution to the QPP. Employees can also claim a deduction on their income tax return for their additional contributions to the QPP and, if applicable, to the CPP.¹⁵

Moreover, when employers prepare their employees' pay, they must consider for the purposes of the federal taxation system certain rules that allow for the reduction of the remuneration on which they must withhold federal income tax.¹⁶ In the same way, for the purposes of the Québec taxation system, employers must consider equivalent or similar rules that allow for the reduction of the remuneration subject to the withholding of Québec income tax.¹⁷

¹⁵ The harmonization with federal tax legislation of Québec's tax treatment of the deduction of the enhanced portion of the new contributions paid to the QPP and the CPP were announced in MINISTÈRE DES FINANCES DU QUÉBEC, *Information Bulletin 2017-11*, November 21, 2017, pp. 18-21.

¹⁶ *Income Tax Regulations*, paragraph 100(3).

¹⁷ *Regulation respecting the Taxation Act*, s. 1015R6.

On March 16, 2022, the federal government published the amendments to the *Income Tax Regulations*¹⁸ to ensure that employers consider the amount of employees' additional contributions to the QPP and the CPP in the computation of the employment income of individuals subject to withholding at source of federal income tax. Accordingly, starting from January 1, 2023, for the purposes of the administration of the federal taxation system, additional contributions to the QPP and the CPP must be deducted from employment income for the purposes of the determination by the employer of its employees' pay subject to the withholding of federal income tax.

Given that the Québec tax regulations, in respect of the rules pertaining to the calculation of an individual's remuneration subject to tax withholding, are generally harmonized with federal tax regulations, the *Regulation respecting the Taxation Act* will be amended to integrate therein, by adapting them according to their general principles, the amendments to the *Income Tax Regulations* announced on March 16, 2022. What is more, the amendments will be applicable on the same date as that adopted for the application of the amendments to the *Income Tax Regulations* with which they are harmonized, i.e., January 1, 2023.

4. HARMONIZATION WITH MEASURES PERTAINING TO THE GOODS AND SERVICES TAX AND THE HARMONIZED SALES TAX

4.1 Harmonization with the legislative and regulatory proposals announced by the Department of Finance Canada on February 4, 2022

On February 4, 2022, the Department of Finance Canada made public in a press release legislative and regulatory proposals concerning the goods and services tax and the harmonized sales tax (GST/HST) (hereinafter the "federal proposals").

In accordance with the general harmonization principle of the Québec sales tax (QST) system with the GST/HST system, changes will be made to the Québec taxation system to incorporate, with adaptations based on its general principles and its specific features and considering the provincial context underlying the QST taken into account, the federal proposals focusing on:

- cryptoasset mining;
- electronic payments;
- the avoidance of tax debts;
- the amendment to the *Electronic Filing and Provision of Information (GST/HST) Regulations*.

¹⁸ *Regulations Amending the Income Tax Regulations (Enhanced CPP Contributions)* (SOR/2022-42), *Canada Gazette*, Part II, Vol. 156, No. 6, March 16, 2022 [online] [www.gazette.gc.ca/rp-pr/p2/2022/2022-03-16/html/sor-dors42-eng.html].

Moreover, it should be noted that *Information Bulletin 2021-5* of June 30, 2021 already announced that the QST system would be harmonized with the proposed changes to the GST/HST system announced when the federal budget was presented on April 19, 2021 that concern the measures relating to audits authorities.¹⁹

Furthermore, as for the federal proposal with respect to the date of electronic notice sent, this proposal will not be retained since the Québec legislation is satisfactory in this respect.

□ **Application date**

The amendments to the QST system will only be adopted after federal legislation is assented to or federal regulations that follow up on the federal proposals are adopted, considering the technical amendments that may be made prior to the assent or adoption, as the case may be. Additionally, they will be applicable starting on the same dates as those retained for the application of the federal proposals with which they are harmonized.

4.2 Harmonization with one of the measures pertaining to the goods and services tax and the harmonized sales tax announced in the April 7, 2022 federal budget

On April 7, 2022, the Minister of Finance of Canada tabled during her Budget Speech additional information describing in detail each of the proposed tax measures in the budget and, among other things, a Notice of Ways and Means Motion to amend the *Excise Tax Act*.

The Ministère des Finances du Québec is still examining the proposed amendment relating to the GST/HST health care rebate (BR 1).²⁰ The decision regarding harmonization in this respect will be announced later.

However, it is possible to announce today that the Québec sales tax (QST) system will be modified to integrate into it, adapted according to its general principles, the federal measure respecting the application of the GST/HST on assignment sales by individuals (BR 2).

□ **Application date**

The modification to the QST system will only be adopted following assent to any federal statute giving effect to amendments to the federal measure, considering technical amendments that may be made prior to assent. In addition, it will come into effect on the same date as the date retained to implement the amendments to the federal measure with which it is harmonized.

¹⁹ MINISTÈRE DES FINANCES DU QUÉBEC, *Information Bulletin 2021-5*, June 30, 2021, p. 14.

²⁰ The references between parentheses correspond to the budget resolution (BR) numbers of the *Notice of Ways and Means Motion to amend the Excise Tax Act* tabled in the House of Commons on April 7, 2022.