

March 22, 2017

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## HARMONIZATION WITH THE MARCH 22, 2017 FEDERAL BUDGET MEASURE TO RESTORE THE TAX-FREE TREATMENT OF NALOXONE

On March 22, 2017, the Minister of Finance of Canada presented the federal government's budget for 2017. On the occasion of the presentation of the budget, he tabled, in the House of Commons, supplementary information and notices of ways and means motions proposing amendments to, among other things, Part IX of the Excise Tax Act.<sup>1</sup>

These proposed amendments to the goods and services tax and harmonized sales tax (GST/HST) system are currently being studied by the Ministère des Finances du Québec and harmonization decisions in this regard will be announced at a later date.

However, it can be announced as of today that a change will be made to the Québec sales tax (QST) system to incorporate, with adaptations on the basis of its general principles, the federal measure to restore the zero-rated treatment of naloxone and its salts (BR 1).<sup>2</sup>

The change to the QST system will be adopted only once assent has been given to any federal statute implementing the measure, taking into account technical amendments that may be made prior to assent. In addition, it will apply as of the same date as that retained for the purposes of the federal measure with which it is harmonized.

For information concerning the matter dealt with in this information bulletin, contact the Secteur du droit fiscal, de l'optimisation des revenus et des politiques locales et autochtones at 418 691-2236.

The English and French versions of this bulletin are available on the Ministère des Finances website, at [www.finances.gouv.qc.ca](http://www.finances.gouv.qc.ca).

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<sup>1</sup> DEPARTMENT OF FINANCE CANADA, *Tax Measures: Supplementary Information*, March 22, 2017.

<sup>2</sup> The reference in parentheses corresponds to the number of the budget resolution (BR) of the Notice of Ways and Means Motion to Amend the *Excise Tax Act* tabled in the House of Commons on March 22, 2017.