HARMONIZATION WITH CERTAIN SALES TAX MEASURES OF THE FEDERAL BUDGET OF MARCH 19, 2019

On March 19, 2019, the Minister of Finance of Canada presented the federal government's budget for 2019. Along with the budget, the federal Minister of Finance tabled, in the House of Commons, supplementary information, notices of ways and means motions and draft amendments to various GST/HST regulations to amend, among others, Part IX of the *Excise Tax Act*.[1]

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 today that changes will be made to Québec's sales tax (QST) system to incorporate, with adaptations on the basis of its general principles, the federal health measures pertaining to human ova and *in vitro* embryos (BR 1 and BR 2)[2], foot care devices supplied on the order of a podiatrist or chiropodist (BR 4) and multidisciplinary health care services (BR 5).

The changes to the QST system will be adopted only after the assent of any federal legislation implementing these measures relating to the GST/HST, taking into account technical amendments that may be made prior to assent. They will apply on the same date as that used for the application of the federal measures with which they harmonize.

For information concerning 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.

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[1]   DEPARTMENT OF FINANCE CANADA, *Tax Measures: Supplementary Information*, March 19, 2019.

[2]   The references in parentheses correspond 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 19, 2019.