



E-COMMERCE

Certain Suppliers Outside Canada Required to Collect QST Beginning January 1, 2019

In the 2018-2019 Budget Speech on March 27, 2018, the Québec government announced a new measure intended to ensure tax fairness by requiring certain suppliers outside Québec to collect Québec sales tax (QST). This measure includes the implementation of a QST registration service reserved for such suppliers.

Beginning January 1, 2019, certain suppliers outside Canada must have registered for the QST using the online registration service reserved for them and will have to collect and remit to Revenu Québec the QST on the taxable supplies of incorporeal movable property or services they make in Québec to persons who are not registered for the QST. Suppliers outside Canada are subject to the new measure if:

- they do not have an establishment in Canada and do not carry on a business in Canada;
- they are not already registered for the QST and the GST/HST;
- the total value of certain taxable supplies they make in Québec to consumers (other than through certain digital platforms) is more than \$30,000 per year; and
- they make supplies of incorporeal movable property or services in Québec to persons who are not registered for the QST.

Furthermore, certain operators of digital platforms will also be required to register for the QST and to collect and remit to Revenu Québec the tax on certain taxable supplies of incorporeal movable property or services made in Québec through their digital platforms by certain suppliers outside Canada.

For more information, refer to [Suppliers Outside Québec](#) or go directly to the [registration service](#) page.

The implementation of this measure means that Quebecers will have to pay QST on certain purchases made from suppliers outside Canada or through certain digital platforms. Under certain conditions, a similar measure will apply to Canadian suppliers (outside Québec) and other operators of digital platforms beginning September 1, 2019.

If you have any questions, you can call our client services at 1 833 372-3850 (toll-free from Canada or the United States) or, if you are calling from elsewhere, at 1 819 348-9735 (long-distance charges apply). You can also write to us at Contact-NR@revenuquebec.ca. We can determine whether a business is subject to the new measure. If it is, we will guide you through the QST registration process.

Revenu Québec

Direction principale des relations avec la clientèle des entreprises