

IMPORTANT NOTICE TO BUSINESSES DEALING WITH NON-RESIDENT SUPPLIERS SUCH AS FACEBOOK AND GOOGLE

Since 2019, non-resident suppliers that provide services to Quebec consumers must be registered for and collect QST on such services. The federal government passed similar legislation for GST/HST which came in effect on July 1, 2021.

Non-resident suppliers who are required to register for GST/HST and QST under these new rules can do so using a T. simplified regime to reduce their administrative burden.

Revenu Quebec maintains a list of the non-resident suppliers that are registered for the QST under the simplified regime. Please [click here](#) to access the list of non-resident suppliers.

Non-resident suppliers that are registered under the simplified regimes, such as Facebook and Google, are only required to collect GST and QST on sales made to non GST/QST registrants. When dealing with these suppliers, GST/QST registrants must provide their GST and QST registration numbers in order to avoid being charged these taxes. Please note that the QST registration number of the non-resident suppliers that are registered under the simplified regime starts with "NR". A QST registrant should not be paying QST to a supplier whose QST registration number starts with the letters "NR".

Registrants who paid sales taxes in error to non-resident suppliers registered under the simplified regime are not eligible for Input Tax Credits or Input Tax Refunds. In addition, registrants cannot claim a refund of GST or QST paid in error from the tax authorities. Requests for refunds must be made directly to the non-resident supplier. In practice, however, it might be difficult to obtain refund from the non-resident supplier.

If you have not done so already, we recommend updating your profile with these suppliers with your GST and QST account numbers as soon as possible to avoid paying sales taxes for which you may be out of pocket.



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Lorie has been leading PSB Boisjoli's commodity tax department since 2011.

Drawing on her vast experience and comprehensive legal knowledge, Lorie assists our clients with all aspects of Canadian commodity tax compliance. Whether she is providing tax advice or negotiating with the tax authorities, Lorie remains passionately devoted to defending her clients' best interests. Her unique and personalised approach supports a smooth process for handling government audits and the resolution of disputes between our clients and tax authorities. Throughout all of her work, Lorie never ceases to advocate for her clients.

To consult her complete biography click [here](#).



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Ms. Glavina is a Senior Manager in the tax department at PSB Boisjoli . She has over 20 years of experience in accounting and taxation.

Member of the Ordre des CPA, CGA du Québec, she has focused her career in the specialized field of consumption taxes.

Prior to joining PSBB, Irena worked in Consumption Taxes with another firm and with large companies, such as Air Canada, VIA Rail and Imperial Esso where she acquired solid experience in various fields requiring the application of various Canadian taxes including, GST / HST, QST and other provincial taxes, federal excise tax and fuel taxes.