

## TAXES IN QUEBEC

### ✦ THERE ARE TWO TAXES IN QUÉBEC

- Goods and services tax (GST) (TPS in French) - 5%
- Québec sales tax (QST) (TVQ in French) - 9.975%

are collected on supplies of most property and services.

### ✦ GENERAL ACCOMMODATION TAX

- The tax on lodging is usually 3.5% of the price of an overnight stay.

### ✦ FOR TOUR OPERATORS ACCOMMODATION TAX

- The tax is \$3.50 per overnight stay when:
  - the accommodation unit is acquired by an intermediary (a person such as a tour operator) from a sleeping-accommodation establishment operator for the purpose of renting it to another person;
  - the accommodation unit is rented from an intermediary.

### ✦ How to calculate taxes

▪ Room =	\$100.00
▪ Tax on lodging \$3.50 =	<u>\$3.50</u>
▪ <i>Sub-total</i> =	<u>\$103.50</u>
▪ GST 5% on \$103.50 =	<u>\$5.18</u>
▪ <i>Sub-total</i> =	<u>\$108.68</u>
▪ QST 9.975% on \$103.50 =	<u>\$10.33</u>
▪ <b>Total</b> =	<b><u>\$119.01</u></b>

### ✦ For more information, read **Tax on Lodging**

- <https://www.revenuquebec.ca/documents/en/publications/in/IN-260-V%282018-10%29.pdf>

### ✦ For general information, visit

- <https://www.revenuquebec.ca/en/citizens/consumption-taxes/taxable-zero-rated-or-tax-exempt-goods-and-services/tax-on-lodging/>