

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

✦ For more information,

✦ [Inspections of Tourist Accommodation Establishments](#)

✦ [Tax on Lodging – Paying and Billing the Tax](#)

✦ [Calcul Taxes Quebec](#)

✦ [Reverse Calculator of Sales Tax, GST and QST](#)