

Calculation of Instalments – GST/HST and QST

You must complete this form if you are a GST/HST registrant or a QST registrant who is required to make instalment payments because you have an annual reporting period.

Due date for instalment payments

You must send form FPZ-558-V, form FPZ-58-V or form VDZ-458.0.1-V, along with a cheque or money order, to an office of Revenu Québec by the last day of the month following each fiscal quarter.

1 Calculation of GST/HST instalments

Net amount of GST/HST reported in box 109 of form FPZ-2034.CD-V or form FPZ-34.CD-V during the previous fiscal year (see [note 1 below](#))

	1
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Estimated net amount of GST/HST for the current fiscal year (see [note 2 below](#))

	2
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Enter the amount from line 1 or line 2, whichever is lower. If the amount is less than \$3,000, enter 0.

	3
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÷ 4

Divide the amount from line 3 by 4.

Amount of each GST/HST instalment =

	4
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2 Calculation of QST instalments

Net amount of QST reported in box 209 of form FPZ-2034.CD-V or form VDZ-471.CD-V during the previous fiscal year (see [note 1 below](#))

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Estimated net amount of QST for the current fiscal year (see [note 2 below](#))

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Enter the amount from line 5 or line 6, whichever is lower. If the amount is less than \$3,000, enter 0.

	7
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÷ 4

Divide the amount from line 7 by 4.

Amount of each QST instalment =

	8
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Note 1: If the **previous fiscal year is less than 365 days long**, enter on line 1 or on line 5 the result of the calculation **a x 365 / b**, where
a = total of the net amounts of GST/HST reported in box 109 or the net amounts of QST reported in box 209, for **all** reporting periods that end during the 12 months preceding the reporting period covered; and
b = total number of days in the reporting periods.

Note 2: If the estimated amount is used to calculate the amount of instalments and those instalments subsequently prove to be **less than the total amount of tax payable for the fiscal year**, interest may be charged on the balance owing. Interest may also be charged on any instalment that is not remitted by the due date.

Do not return this form.