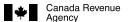


Goods and Services Tax, Harmonized Sales Tax and Québec Sales Tax



Agence du revenu du Canada

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

Calculation of GST/HST instalments

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.

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
Estimated net amount of GST/HST for the current fiscal year (see note 2 below)			2
Enter the amount from line 1 or line 2, whichever is lower. If the amount is less than \$3,000	, enter 0.		3
		÷ 4	
Divide the amount from line 3 by 4.	Amount of each GST/HST instalment =		4
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)			5
Estimated net amount of QST for the current fiscal year (see note 2 below)			6
Enter the amount from line 5 or line 6, whichever is lower. If the amount is less than \$3,000	enter 0.		7
		÷ 4	
Divide the amount from line 7 by 4.	Amount of each QST instalment =	_	8

- 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.