

Request for Cancellation or Variation of Registration

Use this form to request:

- cancellation or variation of a business's registration for consumption taxes, that is, the goods and services tax and harmonized sales tax (GST/HST) as well as the Québec sales tax (QST);
- cancellation of a business's registration for source deductions; or
- cancellation of a business's registration for corporation income tax.

Please note that we will grant such a request only if we are convinced that registration is no longer required or that variation of registration is necessary. In addition, GST/HST and QST may be deemed to have been collected at the time of cancellation or variation. See "General Information" on page 3.

Once you have duly completed and signed the form, send it to one of the following addresses:

- 3800, rue de Marly, Québec (Québec) G1X 4A5
- C. P. 3000, succursale Place-Desjardins, Montréal (Québec) H5B 1A4

Note that a version of this form that you can complete onscreen is available on our website at www.revenuquebec.ca.

1 Identification of the business

Last name and first name (for an individual in business) or name of the entity			Area code	Telephone	Extension
Mailing address					Postal code
Enter the appropriate numbers for the individual or business.					
Social insurance number		Identification number		File	
Québec enterprise number (NEQ)		GST account number			
Name of an authorized person (if applicable)			Title	Area code	Telephone
					Extension

2 Request for cancellation or variation of registration for consumption taxes

To request cancellation of registration for consumption taxes for a business that is **not a small supplier**, complete section 2.1.

To request cancellation or variation of registration for consumption taxes for a **small supplier**, complete section 2.2.

To request cancellation of **QST registration only** for any business, complete section 2.3.

2.1 Cancellation of registration for a business that is not a small supplier

Check the appropriate box to indicate the reason why you are requesting cancellation of registration.

- | | | | |
|---|---|--|-------------------------------------|
| <input type="checkbox"/> Commercial activities ceased | <input type="checkbox"/> Change in legal status | <input type="checkbox"/> Death of the individual | <input type="checkbox"/> Bankruptcy |
| <input type="checkbox"/> Sale of the business | <input type="checkbox"/> Corporation no longer in existence | <input type="checkbox"/> Change in type of sales made (from taxable to exempt) | |
| <input type="checkbox"/> Amalgamation of the business | <input type="checkbox"/> Partnership dissolved | <input type="checkbox"/> Other: _____ | |

Go on to section 2.4.

2.2 Cancellation or variation of registration for a small supplier

Which of the following are you requesting? Cancellation Variation

Has the business been registered for at least one year? Yes No

If **yes**, indicate the effective date of registration.

If **no**, you cannot cancel or vary your registration.

Has the business ceased its commercial activities? Yes No

If **yes**, go on to section 2.4.



2.2 Cancellation or variation of registration for a small supplier (cont.)

Enter the total taxable sales (including zero-rated sales) made by the business during the previous four calendar quarters. \$

Where applicable, check the boxes corresponding to the activities carried on by the business. You cannot cancel registration of the business for the GST/HST or the QST in respect of the first two activities listed (operation of a taxi business and collection of admissions in Canada on behalf of a non-resident). In respect of the other activities listed, you cannot cancel registration of the business for the QST.

Please note that registration of the business will be cancelled in respect of all activities not mentioned in the list below.

- Operation of a **taxi** business
- Collection of **admissions** in Canada on behalf of a non-resident
- Retail sales of **tobacco** products
- Retail sales of **fuel**
- Sale or lease of new **tires**
- Sale or long-term lease of road **vehicles**
- Sale of **alcoholic beverages** (unless the business holds a reunion permit)

Go on to section 2.4.

2.3 Cancellation of QST registration only

If the business ceases to carry on commercial activities in Québec, but continues to do so elsewhere in Canada, you can cancel only its QST registration. Its GST/HST registration remains in effect.

Enter the names of the provinces in which the business continues to carry on activities. _____

2.4 Effective date of cancellation or variation of registration

Enter the effective date of cancellation or variation of registration (see "General Information" on page 3).

2.5 Value of property held at the time of cancellation or variation of registration

Enter the amount representing the fair market value of the property held by the business at the time of the cancellation or variation of its registration (see "General Information" on page 3). \$

3 Request for cancellation of registration for source deductions

Explain why you are requesting cancellation of registration for source deductions if the reason is different from your reason for requesting cancellation of registration for consumption taxes (refer to section 2.1). If the reason is the same, do not write anything.

Enter the effective date of cancellation of registration (see "General Information" on page 3).

4 Request for cancellation of registration for corporation income tax

You can request cancellation of registration for corporation income tax only if the corporation has been dissolved. If this is the case, send us a copy of the dissolution order (certificate of dissolution or letters patent). Note that corporations not incorporated in Québec can request cancellation of registration if they no longer have an establishment in Québec. Explain why you are requesting cancellation of registration for corporation income tax if the reason is different from your reason for requesting cancellation of registration for consumption taxes (refer to Part 2). If the reason is the same, do not write anything.

Enter the effective date of cancellation of registration.

5 Certification

I hereby certify that the information given on this form and in any attached documents is, to the best of my knowledge, accurate and complete and that I am the person authorized to sign on behalf of the business.

Name Signature Title or position Date



Effective date of cancellation or variation of registration for consumption taxes

The effective date of **cancellation** of registration for consumption taxes is the date as of which the business is no longer required to collect GST/HST and QST on the taxable sales it makes. As of that date, the business is no longer entitled to claim input tax credits (ITCs) or input tax refunds (ITRs) other than those that pertain to activities in respect of which registration has been maintained.

The effective date of **variation** of registration for consumption taxes is the date as of which the business is required to collect GST/HST and QST solely on the taxable sales it makes in respect of the activities listed in section 2.2. As of that date, the business is no longer entitled to claim ITCs or ITRs other than those that pertain to activities in respect of which registration has been maintained.

Note that a small supplier must have been registered for consumption taxes for at least 12 months before its registration can be cancelled or varied.

In addition, note that we will write to the business to confirm that the date entered in section 2.4 is in fact the date that we consider to be the effective date of cancellation or variation of its registration.

Value of the property held at the time of cancellation or variation of registration for consumption taxes

When a business's registration is cancelled, the business is deemed to have:

- sold, immediately before cancellation of its registration, the property that it used in order to carry on its commercial activities and for which it was entitled to claim ITCs and ITRs;
- collected GST/HST and QST on the fair market value of the property (with the exception of capital property); and
- sold its **capital property** immediately before cancellation of its registration and collected GST/HST and QST equal to the **basic tax content** of the capital property at that time. The basic tax content is the GST/HST and the QST that should have been paid in respect of the capital property and any improvements thereto, after deducting any amount recoverable (except ITCs and ITRs) and after taking into account depreciation of the capital property.

You are required to remit to us the GST/HST and the QST on those deemed sales with the last return you file as a registrant.

You must also file any GST/HST and QST returns that had not yet been filed as of the cancellation date and remit any unpaid GST/HST and QST collected or to be collected on the taxable supplies made during the period in which you were a registrant.

For more information, refer to document IN-203-V, *General Information Concerning the QST and the GST/HST*.

Sale of a business

In the case of a business or part of a business, the acquirer and the supplier may have the right to jointly elect to have the GST/HST and QST not apply to the sale. To do so, both the acquirer and the supplier must complete form FP-2044-V, *Election Respecting the Acquisition of a Business or Part of a Business*.

Effective date of cancellation or variation of registration for source deductions

The effective date of cancellation of registration for source deductions is the date on which the business permanently ceases to make payments of source deductions and employer contributions because, for example, it no longer has any employees or it has ceased its activities.

The following table shows the deadlines for submitting each of the documents, depending on your situation. For more information, refer to the *Guide for Employers* (TP-1015.G-V), which is available on our website at www.revenuquebec.ca.

Filing deadlines for your source deductions-related documents		
Documents to be submitted	You permanently cease making remittances (for example, because you no longer have any employees)	You cease operating your business
The remittance slip (together with your payment)	The 20th day of the month following the month of your last remittance of source deductions, employer contributions and compensation tax	The 7th day following the day you cease operating your business
<ul style="list-style-type: none"> • RL-1 slips¹ and form RLZ-1.S-V or temporary RL-1 slips¹ (RL-1.T) and form RLZ-1.ST-V • RL-2 slips¹ and the RL-2 summary • RL-25 slips¹ and the RL-25 summary 	The 20th day of the month following the month of your last remittance	The 30th day following the day you cease operating your business

Certification

This form must be signed by the individual (in the case of an individual in business) or by one of the following people:

- a member of a partnership
- a trustee of a trust
- a director (president, vice-president, secretary or treasurer) of a corporation
- an authorized person

A corporation can authorize a person to represent it by providing a resolution of the board of directors or a unanimous shareholder agreement, as applicable, that authorizes the person to sign this form on its behalf. In other cases (for example, an individual or a partnership), the business can authorize a person to represent it by providing a power of attorney or filing form MR-69-V, *Power of Attorney, Authorization to Communicate Information, or Revocation* (on which the business must specify that the person is authorized to sign this form on its behalf).

Definitions

Public service body: A non-profit organization, a charity, a municipality, a hospital authority, a school authority, a public college or a university.

Small supplier: A person whose total taxable sales made worldwide (including sales made by the person's associates) do not exceed \$30,000² for the current calendar quarter and the four calendar quarters preceding it. A person generally ceases to be considered a small supplier immediately after the end of the calendar month following the four calendar quarters in which the limit is exceeded. However, a person immediately ceases to be considered a small supplier if the limit is exceeded within a single calendar quarter.

A charity or a public institution is considered a small supplier if, as applicable:

- it is in its first year of existence;
- it is in its second year of existence and its gross revenue did not exceed \$250,000 during its first fiscal year;
- it has been in existence for more than two years and, in one of its previous two fiscal years, its gross revenue did not exceed \$250,000; or
- it is considered a small supplier according to the general definition provided above.

1. You must also remit copies 2 and 3 of the RL slips to your former employees or former beneficiaries.

2. For public service bodies, the limit is \$50,000.

