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E-COMMERCE: CERTAIN SUPPLIERS OUTSIDE QUÉBEC REQUIRED TO COLLECT THE QST BEGINNING SEPTEMBER 1, 2019

Beginning September 1, 2019, certain suppliers outside Québec and operators of specified digital platforms that are registered for the GST/HST must register for the QST and collect the QST on certain taxable supplies they make in Québec and remit it to us.

Suppliers outside Québec that are registered for the GST/HST: mandatory QST registration beginning September 1, 2019

These suppliers must collect the QST on taxable supplies of corporeal moveable property, incorporeal moveable property or services they make in Québec to people whose usual place of residence is Québec and who are not registered for the QST.

Registration is mandatory for suppliers that meet the following conditions:

- They do not have any establishments in Québec, nor do they carry on a business in Québec.
- They are not currently registered for the QST.
- They make more than \$30,000 per year in supplies of services to consumers in Québec, other than supplies of services and incorporeal movable property made through specified digital platforms.
- They supply corporeal moveable property, incorporeal moveable property or services to consumers in Québec who are not registered for the QST and whose usual place of residence is in Québec.

Operators of specified digital platforms are subject to similar rules.

Another similar measure, which has been in effect [since January 1, 2019](#), applies to certain suppliers and operators of specified digital platforms that are located outside Canada and are not registered for the GST/HST.

A major step towards ensuring tax fairness!

The taxation of e-commerce currently represents a major challenge for Revenu Québec, in part due to the ever-increasing number of online transactions conducted. The new government measure is therefore entirely consistent with our commitment of taking concrete action to deal with these new taxation challenges and to working actively to ensure tax fairness in all areas.

For more information, go to the [Suppliers Outside Québec](#) section of our website.

