



### 3.3 Period of validity

Indicate the period of validity of the election (check one box only).

- The following date only: 

	Y				M			D
--	---	--	--	--	---	--	--	---
- The period beginning on 

	Y				M			D
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 and ending on the date that will be indicated in Part 6 when the election is revoked.
- The period beginning on 

	Y				M			D
--	---	--	--	--	---	--	--	---

 and ending on 

	Y				M			D
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, unless the election is revoked before the end of the period.

### 4 Certification by principal

I, \_\_\_\_\_, certify that the information given on this form and in any attached documents is,  
(please print)

to the best of my knowledge, accurate and complete and that I am the principal or the person authorized to sign on the principal's behalf. In addition, I understand that the election will be in effect only for the period of validity indicated in section 3.3 and that all the conditions necessary for the application of the election must be fulfilled.

\_\_\_\_\_  
Signature of principal or authorized person

	Y				M			D
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Date

### 5 Certification by auctioneer

I, \_\_\_\_\_, certify that the information given on this form and in any attached documents is,  
(please print)

to the best of my knowledge, accurate and complete and that I am the auctioneer or the person authorized to sign on the auctioneer's behalf. In addition, I understand that the election will be in effect only for the period of validity indicated in section 3.3 and that all the conditions necessary for the application of the election must be fulfilled.

\_\_\_\_\_  
Signature of auctioneer or authorized person

	Y				M			D
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Date

### 6 Revocation of election

We, the principal and the auctioneer, revoke the joint election made in Part 3 of this form.

Effective date of revocation 

	Y				M			D
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\_\_\_\_\_  
Signature of principal or authorized person

	Y				M			D
--	---	--	--	--	---	--	--	---

  
Date

\_\_\_\_\_  
Signature of auctioneer or authorized person

	Y				M			D
--	---	--	--	--	---	--	--	---

  
Date

## General information

### General rule

An auctioneer that is a GST/HST or a QST registrant is responsible for collecting the GST/HST or the QST on sales of tangible personal property made on behalf of the owner or vendor of the property (hereinafter referred to as the "principal"), and for reporting and remitting those taxes to Revenu Québec.

The services the auctioneer provides to the principal related to the sale of the property (such as price estimates, advertising or illustrations for items to be sold at auction, short-term storage, and auctioneering services, including calling the auction and providing facilities) are generally not subject to GST/HST or QST.

For more information, refer to GST/HST Info Sheet GI-010, *Auctioneers*, available on the website of the Canada Revenue Agency at [www.cra-arc.gc.ca](http://www.cra-arc.gc.ca). The information it provides also applies to the QST.

### Joint election to have the principal collect, report and remit the GST/HST and the QST

If an auctioneer and the auctioneer's principal are both GST/HST or QST registrants, they may jointly elect to have the principal collect the GST/HST or the QST on sales of prescribed property made by the auctioneer on the principal's behalf, and to have the principal report and remit those taxes to Revenu Québec. Note that once the election has been made, the auctioneer must collect the taxes on the services the auctioneer provides to the principal.

The election can be made for both the GST/HST and the QST, or for only one of those taxes, even if the auctioneer and the principal are registered for both of the taxes.

The period of validity of the election may be a single day, a fixed period or a period of indeterminate length. Whatever the period chosen, all of the following conditions must be fulfilled each day the election is in effect:

- Both the principal and the auctioneer are GST/HST or QST registrants.
- The property sold is prescribed property.
- The sales would be taxable (or zero-rated) if they were made by the principal.
- 90% or more of the proceeds from sales made by the auctioneer on the principal's behalf are attributable to sales of property to which the election applies.

If any of these conditions are not fulfilled on a particular day, the election is not in effect **for that day** and the general rule applies to the sales made by the auctioneer on that day.

### Prescribed property

The following property is prescribed property:

- cut flowers and foliage, bedding plants, nursery stock, potted plants and plant bulbs and tubers;
- horses;
- motor vehicles designed for highway use;
- machinery and equipment (other than office equipment), including attachments, designed for use in
  - the exploration for, or the development or production of, petroleum, natural gas, minerals or water,
  - mining, quarrying or logging,
  - the construction or demolition of capital works, buildings, structures, roads, bridges, tunnels or other projects,
  - the manufacture or production of tangible personal property, the development of manufacturing or production processes, or the development of tangible personal property for manufacture or production,
  - the treatment or processing of toxic waste or the detection, measurement, prevention, treatment, reduction or removal of pollutants,
  - carrying refuse or waste from, or exhausting dust or noxious fumes produced by, manufacturing or production operations, or
  - the prevention of accidents in the workplace or the mitigation of their effects; and
- repair or replacement parts for property listed in the preceding bullet.

### Additional information

For more information on the GST/HST, refer to Guide RC4022, *General Information for GST/HST Registrants*, available on the website of the Canada Revenue Agency at [www.cra-arc.gc.ca](http://www.cra-arc.gc.ca). For more information on the QST, refer to the publication *General Information Concerning the QST and the GST/HST (IN-203-V)*, available on the Revenu Québec website at [www.revenuquebec.ca](http://www.revenuquebec.ca). You can also contact Revenu Québec at one of the following numbers:

- 514 873-4692 (in the Montréal area);
- 418 659-4692 (in the Québec City area); or
- 1 800 567-4692 (toll-free).