

**Election or Revocation of an Election by a Principal and the Principal's Agent:
Responsibility for Collecting, Reporting and Remitting the GST/HST and the QST**

This form must be completed by a principal and the principal's agent in order to make a joint election to have the agent collect the GST/HST and the QST on supplies (not by auction) made by the agent on behalf of the principal, and to have the agent report and remit those taxes to Revenu Québec. This joint election may also be made by a principal and the principal's billing agent. To make such an election, the principal and the agent must both be registered for the tax or taxes to which the election applies.

This election may **not** be made for a supply for which the principal and the agent have made another joint election for it to be considered taxable. Once the election has been made, the principal and the agent are solidarily liable

for the obligations resulting from the election. A list of those obligations is provided in the "General information" section on page 3.

To make the election, complete parts 1 through 5. To revoke the election, complete Part 6. Note that this form constitutes an agreement between the principal and the agent and is **not** to be filed with us. The principal and the agent must each keep a copy for as long as the election remains in effect and for six years following the end of the last year covered by the election (or for six years following the end of the year in which the election is revoked). You may be asked to provide the form in case of an audit.

For more details, read the "General information" section.

1 Identification of principal

Name			
GST/HST account number	Québec enterprise number (NEQ) (if applicable)	Identification number	File
1, 2, 3, 4, 5, 6, 7, 8, 9, 0, R, T		1, 2, 3, 4, 5, 6, 7, 8, 9, 0, T, Q	

2 Identification of agent

Name SYNDICAT DES PRODUCTEURS FORESTIERS DU SUD DU QUÉBEC			
GST/HST account number	Québec enterprise number (NEQ) (if applicable)	Identification number	File
1, 0, 8, 0, 5, 9, 8, 5, 8, R, T, 0, 0, 0, 1	1, 1, 4, 3, 0, 6, 2, 9, 3, 4	1, 0, 0, 6, 1, 0, 9, 7, 8, 7	T, Q, 0, 0, 0, 1

3 Joint election

The principal and the agent jointly elect, for the designated period, to have the agent collect, report and remit the tax or taxes designated below on supplies of property or services.

3.1 Designated taxes

Indicate the tax or taxes covered by the election (check one box only).

- GST/HST and QST GST/HST QST

3.2 Description of supplies covered by the election

The election may be made for one or more supplies. Describe the supplies for which the principal and the agent are making this election. If you need more space, enclose a sheet with the requested information.
