

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



Agence du revenu du Canada

Protected B when completed

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

Identification of principal

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.

Name	s.	
GST/HST account number	Québec enterprise number (NEQ) (if applicable)	Identification number File
		, , , , , , , , , T _i Q _i , , , , ,
2 Identification of agent		
Name		
SYNDICAT DES PRODUCTEURS FO	RESTIERS DU SUD DU QU	JÉBEC
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,	1,1,4,3,0,6,2,9,3,4	1, 0, 0, 6, 1, 0, 9, 7, 8, 7 T , Q , 0, 0, 0, 1
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 b	y the election	
The election may be made for one or more suppli enclose a sheet with the requested information.	es. Describe the supplies for which t	the principal and the agent are making this election. If you need more space

3.3 Period of validity Indicate the period of validity of the election (check one box only).		-
The following date only:		
	nding on the date that will be indicated in Part 6 when the electi	on is revoked.
	nding on, unless the election is revoke	
4 Certification by principal		
I certify that the information given on this form and in any enclo or the person authorized to sign on the principal's behalf, and t	sed documents is, to the best of my knowledge, accurate and co hat I am liable for the obligations resulting from the joint electi	mplete, that I am the principal on.
First and last names of the principal or authorized person (please print)	Signature	Date
Lucie Foucault / Assistant Director First and last names of the agent or authorized person (please print)	osed documents is, to the best of my knowledge, accurate and to I am liable for the obligations resulting from the joint election. Signature	[2,0,2,1 ₁ 0,3 ₁ 1,5] Date
6 Revocation of election		
We, the principal and the agent, revoke the joint election made	in Part 3 of this form.	
Effective date of revocation		
		ليبيابا
First and last names of the principal or authorized person (please print)	Signature	Date
	Signatura	Date
First and last names of the agent or authorized person	Signature	Date

Personal information with respect to the GST/HST is collected under the Excise Tax Act to administer tax, rebates, and elections. It may also be used for any purpose related to the administration or enforcement of the Act such as audit, compliance and the payment of debts owed to the Crown. It may be shared or verified with other federal, provincial/territorial government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties or other actions. Under the Privacy Act, individuals have the right to access their personal information and request correction if there are errors or omissions. Refer to Info Source at canada.ca/cra-info-source, Personal Information Bank CRA PPU 241.

(please print)