

Income Tax

ADM. 1.5/R39

Withdrawn Bulletins

Date of publication:

September 27, 2024

This bulletin lists all the interpretation and administrative bulletins withdrawn in the past 24 months. It is updated on a regular basis.

SEPTEMBER 27, 2024 *No bulletins withdrawn or cancelled.*

JUNE 27, 2024

LAF. 14-3/R2

Distribution of Property – Successions (June 28, 2013). Withdrawn because the information can be found in interpretation bulletin LAF. 14-1, *Distribution of Property – General Principles*. See that bulletin for information on section 14 of the *Tax Administration Act*.

TVQ. 334-1/R1

Election in Respect of Supplies Made Between Members of a Closely Related Group (June 29, 2012). Withdrawn due to changes regarding an election made for no consideration. Interpretation bulletin TVQ. 11.1-1 was revised to specify that a resident in Canada, outside Québec, may make an election.

MARCH 26, 2024

No bulletins withdrawn or cancelled.

DECEMBER 20, 2023

No bulletins withdrawn or cancelled.

SEPTEMBER 29, 2023

No bulletins withdrawn or cancelled.

JUNE 29, 2023

TVQ. 198-2

Supply by Way of Sale of Work-in-Progress (May 31, 1996). Withdrawn and superseded by bulletin TVQ. 169.3-1. The bulletin was revised to take into account amendments to the *Act respecting the Québec sales tax* regarding the supply of financial services—which has been exempt under the QST system since January 1, 2013—and to harmonize with the GST/HST system.

MARCH 31, 2023

TVQ. 126-1/R2

Fees Charged by a University for Educational Materials (February 28, 2001). Withdrawn because the Québec sales tax system is harmonized with the goods and services tax and harmonized sales tax system. For supplies made by a university, as defined in section 1 of the *Act respecting the Québec sales tax* (CQLR, c. T-0.1), Revenu Québec applies the principles explained in GST/HST memorandum 20-3, *Universities*.

DECEMBER 21, 2022

TVQ. 240-1

Input Tax Refund in Respect of a Computer (July 30, 1999). Withdrawn. Computer equipment (“a computer”) was previously included in property referred to in the second paragraph of Class 12 of Schedule B to the *Regulation respecting the Taxation Act*, subject to conditions and provided it was acquired after May 12, 1988, and before June 13, 2003. A computer is now considered “capital property” under section 1 of the *Act respecting the Québec sales tax* because it is included in Class 50 of Schedule B to the *Regulation respecting the Taxation Act*. Furthermore, given that the Québec sales tax system is harmonized with the federal goods and services tax system, Revenu Québec applies the same principles as those explained in GST/HST Memorandum 8.1, *General Eligibility Rules*.

TVQ. 321-1

Expenses Incurred in Connection with a Seizure or Repossession of Property by a Creditor Who has Made a Supply of a Financial Service (January 31, 1997). Withdrawn owing to the exemption generally applied to the supply of a financial service as of January 1, 2013.