

Income Tax

ADM. 1.5/R40

Withdrawn Bulletins

Date of publication:

December 20, 2024

This bulletin lists all the interpretation and administrative bulletins withdrawn in the past 24 months.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

DECEMBER 20, 2024

TVQ. 176-7 **Supplies of pacemakers, implantable cardioverter defibrillators and artificial cardiac valves** (December 28, 2007). Withdrawn because the Québec sales tax system is harmonized with the goods and services tax and harmonized sales tax (GST/HST) system. For a supply of a medical or surgical prosthesis, Revenu Québec applies the principles explained in the Canada Revenue Agency publication *Excise and GST/HST News - No. 89 (Summer 2013)*.

TVQ. 321-2 **Judicial Sale, Sale by Judicial Authority and Sale by the Creditor of Corporeal Movable Property** (November 30, 1998). Withdrawn because it essentially restates the language of the law. Moreover, given that the Québec sales tax system is generally harmonized with the goods and services tax and harmonized sales tax (GST/HST) system as regards the rules discussed in the bulletin, Revenu Québec generally applies the same principles as those set out and explained by the Canada Revenue Agency (CRA) in various documents on these same rules under the GST/HST system that are available on the CRA website.

SEPTEMBER 27, 2024 *No bulletins withdrawn or cancelled.*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 Withdrawn because the information can be found in interpretation bulletin LAF. 14-1, *Distribution of Property – General Principles*.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 Withdrawn due to changes regarding an election made for no consideration.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MARCH 26, 2024 *No bulletins withdrawn or cancelled.*

DECEMBER 20, 2023 *No bulletins withdrawn or cancelled.*

SEPTEMBER 29, 2023 *No bulletins withdrawn or cancelled.*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 Withdrawn and superseded by bulletin TVQ. 169.3-1.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*.