

Who should file this form?

Complete this form if you manufacture clothing (in whole or in part) or have clothing manufactured (in whole or in part), and you are registered or are required to be registered for the QST. You are not required to file the return if the clothing is made solely for the needs of your business or to sell at retail. Footwear and jewellery, as well as clothing made to measure for individuals, are also excluded.

What are your obligations?

A **duly signed** copy of this form must be filed with the Ministère **every month**, along with your QST return, even if you did not use subcontracting services for the period. Be sure to provide **all** information requested on the form.

What information are you required to provide for the reporting period covered?

The information you give should relate only to subcontractors (including self-employed persons) that manufactured clothing for you (in whole or in part),¹ where the supply² of the service was made in Canada. Do not include other subcontractors, such as those you hire to maintain or repair equipment.

The following information must be given with regard to each subcontractor:

- the name, address and telephone number;
- the total of the amounts charged for the work (that is, the total of the amounts that you paid or that you owe with respect to the work for the reporting period concerned, minus any portion you reported for a previous period);
- the MRQ identification and file numbers (if the subcontractor is a registrant) and the amount of QST payable with respect to the amounts reported;
- the social insurance number, if the subcontractor is an individual and is not registered for the QST.

Please print clearly and use a separate section for each subcontractor.

Important: If you are providing information concerning more than four subcontractors, use as many paper copies of the form as you need, or use the electronic version of the form (VDW-350.49-V) on our Web site. (See below for more information.)

Have you heard about the new application offered free of charge by the Ministère?

To make filing easier, the Ministère has designed a special application, the Subcontracting Expenses Information Return: Clothing Industry (VDZ-350.49-V), that you may use to file your monthly information return.

Principal advantages of using the application:

- It can be obtained **free of charge** on the Web site of the Ministère at www.revenu.gouv.qc.ca. Simply download the application and install it on your computer.
- It is a **time-saver**, since the data you enter (name, address and telephone number of the subcontractors) can be saved and reused as needed.
- It can be used for **as many subcontractors as you wish**.
- It **simplifies filing**, as you do not have to complete several information returns. Once the data is entered, simply print the form, sign it and submit it with your QST return.

What are the consequences if you do not file an information return or do not provide all of the required information?

Subcontracting expenses that are not reported on this return or respecting which you do not provide all the required information will be disallowed; this means that you will **not be able to deduct the expenses from your net income or claim an input tax refund (ITR)** with respect to any unreported amounts or any amounts for which you did not provide all the required information. You will also be liable to the **penalties** provided for in the fiscal legislation; that is,

- **\$25 per day for each day of default**, to a maximum of \$2,500 if you do not file the return on time;
- **\$100 for each piece of required information** that you did not provide in the information return.

What is the filing deadline?

This form must be received by the Ministère du Revenu du Québec **no later** than one month after the end of your reporting period.

Where should you file your form?

This form must be sent to one of the following offices of the Ministère du Revenu du Québec:

Ministère du Revenu
3800, rue de Marly
Sainte-Foy (Québec)
G1X 4A5

or
Ministère du Revenu
Complexe Desjardins
C. P. 3000, succursale Desjardins
Montréal (Québec) H5B 1A4

1. Include information concerning businesses that carried out embroidery work, silk-screening, printing, pressing, washing out, etc.
2. The term "supply" means the provision of property or a service in any manner, including sale, transfer, barter, exchange, licence, lease, gift or disposition.

Important: Indicate the number of subcontractors that manufactured clothing for you during the reporting period.

If the subcontractor is an individual				If the subcontractor is not an individual			
Last name		First name		Legal name			
Address in full (street number and name)				Apt., suite	Trade name or firm name		
City, village, municipality		Province or state	Country	Postal code	Area code	Telephone	Amounts charged (not including taxes) \$
If the subcontractor is a QST registrant				If the subcontractor is not a QST registrant			
QST payable \$	MRQ identification number		File T Q	Social insurance number		Québec enterprise number (NEQ)	

If the subcontractor is an individual				If the subcontractor is not an individual			
Last name		First name		Legal name			
Address in full (street number and name)				Apt., suite	Trade name or firm name		
City, village, municipality		Province or state	Country	Postal code	Area code	Telephone	Amounts charged (not including taxes) \$
If the subcontractor is a QST registrant				If the subcontractor is not a QST registrant			
QST payable \$	MRQ identification number		File T Q	Social insurance number		Québec enterprise number (NEQ)	

If the subcontractor is an individual				If the subcontractor is not an individual			
Last name		First name		Legal name			
Address in full (street number and name)				Apt., suite	Trade name or firm name		
City, village, municipality		Province or state	Country	Postal code	Area code	Telephone	Amounts charged (not including taxes) \$
If the subcontractor is a QST registrant				If the subcontractor is not a QST registrant			
QST payable \$	MRQ identification number		File T Q	Social insurance number		Québec enterprise number (NEQ)	

If the subcontractor is an individual				If the subcontractor is not an individual			
Last name		First name		Legal name			
Address in full (street number and name)				Apt., suite	Trade name or firm name		
City, village, municipality		Province or state	Country	Postal code	Area code	Telephone	Amounts charged (not including taxes) \$
If the subcontractor is a QST registrant				If the subcontractor is not a QST registrant			
QST payable \$	MRQ identification number		File T Q	Social insurance number		Québec enterprise number (NEQ)	

Certification – I certify that the information provided is accurate and complete.

X

Return to:

Signature of registrant or registrant's authorized representative

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Date

Area code Telephone

Timbre du Ministère