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Do I Charge GST/QST to Clients Outside Quebec? Decision Matrix

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Executive Summary

A Montreal service supplier that invoices a client outside Quebec cannot read the tax treatment off the client's province alone. As of October 2026, the official rules place a service by the recipient address the supplier obtains in the ordinary course of business (www.revenuquebec.ca), and the supplier's own location is not the test. In CRA's worked example, a Quebec supplier designing a website for an Ontario company charges HST at the Ontario rate, not GST and QST (www.canada.ca). QST applies only to taxable supplies made in Quebec (www.grantthornton.global).

Provincial rates drive the arithmetic. GST is 5% and QST is 9.975%, calculated on the selling price excluding GST (www.revenuquebec.ca). HST is 13% in Ontario (www.ontario.ca), 14% in Nova Scotia from April 1, 2025 (news.novascotia.ca), and 15% in New Brunswick, Newfoundland and Labrador, and Prince Edward Island (www2.gnb.ca) (www.gov.nl.ca) (www.princeedwardisland.ca). Where the supply lands in a non-participating province, 5% GST applies (www.canada.ca). On an illustrative \$5,000 fee, the invoice total ranges from \$5,000 (zero-rated) to \$5,750 (15% HST).

Three gates sit in front of the general rule. First, special rules for real property, goods, in-person services to individuals, events, transportation and telecommunications override it (www.canada.ca) (www.revenuquebec.ca). Second, services to non-residents are generally zero-rated but carry listed exceptions, including a non-resident individual who is in Canada when in contact with the supplier (www.revenuquebec.ca). Third, certain suppliers outside Quebec and platform operators have separate registration obligations; check supplier residence, registration regime and platform role before applying them (Revenu Québec).

Registration is a separate decision. A small supplier is not required to register for or collect GST/HST and QST (www.revenuquebec.ca), but the \$30,000 test counts worldwide taxable supplies (www.revenuquebec.ca). The supplier must be able to support each determination with evidence (www.canada.ca), so this report offers a

documented question path and a bookkeeper handoff packet. It does not issue a charge or do-not-charge answer, and a Quebec indirect-tax CPA should review every scenario.

Introduction and Background

This report examines one operational question: before a registered Quebec service supplier issues an invoice to a client elsewhere in Canada or abroad, which facts should be captured, which official rule family appears relevant, and when should a CPA be asked? It is an evidence-first decision matrix for services, not a registration guide. It is published by 2727coworking.com, a Montreal coworking and virtual-office provider, which is not a tax adviser and is not one of the options compared here.

Three layers of tax interact. The federal GST applies across Canada, and the HST replaces the GST and the provincial sales tax in participating provinces (www.revenuquebec.ca). The participating provinces are New Brunswick, Newfoundland and Labrador, Nova Scotia, Ontario and Prince Edward Island (www.canada.ca). Quebec is a non-participating province for GST/HST purposes (www.canada.ca) and levies its own QST on taxable supplies made in Quebec (www.legisquebec.gouv.qc.ca). A Montreal supplier registers for GST/HST and QST with Revenu Québec (www.montrealfinancier.ca), and files with it rather than with the Canada Revenue Agency (CRA).

Registered suppliers do not need a separate registration to charge HST. Revenu Québec states that they must collect and remit it on taxable sales in a participating province (www.revenuquebec.ca). Terminology matters: CRA replaced its draft bulletin B-103 with the 3-3 series of GST/HST memoranda in April 2026 (www.canada.ca), so older pages that cite B-103 may be stale. Public commentary is also fragmented, and much of it addresses the reverse scenario of suppliers located outside Quebec selling into it. The evidence trail here is therefore built from the statute, regulations and agency memoranda, with practitioner pages used as corroboration.

Evidence Checklist and the General Place-of-Supply Path

Facts to capture before choosing a tax treatment

The general services rule turns on information the supplier already holds. The checklist below is the minimum a bookkeeper needs on file.

- **Supplier status:** registered for GST/HST and QST, a small supplier not registered, or under review (a separate decision).
- **Customer legal name and type:** individual, corporation or other entity, and whether it is a registrant.
- **Every address obtained:** home, business, billing, contracting or shipping, in any country.
- **Contract party:** who is liable under the agreement to pay, since the recipient is generally that person.
- **Where the work is physically done:** supplier premises, client premises or remote access to client systems.
- **Service category:** design, translation, consulting, training, implementation or advisory work.
- **Property connection:** any real property, goods or intangible rights the service concerns, and where they are.

- **Residency evidence for non-Canadian clients:** a signed, dated statement and supporting documents.

The general rule and its address hierarchy

Revenu Québec's page on sales of services states that a service is considered performed in Québec if the supplier obtains, in the ordinary course of business, a Québec purchaser address under a three-step hierarchy: the single address obtained (www.revenuquebec.ca), then the address most closely connected with the service where several are obtained. The federal Regulations end the same hierarchy with "in any other case, the address in Canada of the recipient that is most closely connected with the supply" (laws-lois.justice.gc.ca), and the Quebec Act mirrors it for QST (www.legisquebec.gouv.qc.ca).

The test is limited to what the supplier already collects: CRA says the rule does not require obtaining an address the supplier does not already obtain in the ordinary course of business (www.canada.ca). With several candidate addresses the supplier has no discretion to pick one, and the most closely connected address is generally the contracting address.

CRA's own example fits a Montreal designer closely. A Quebec supplier designs a website for a New Brunswick sole proprietor, the work is done in Quebec, and the New Brunswick business address is the closest connected, so the supply is made in New Brunswick at 15% HST (www.canada.ca).

Table 1 below maps obtained-address evidence to the address the general rule points to. It is a documentation aid, not a conclusion.

Table 1. Client-address evidence and the address the general rule uses (subject to verification)

What the supplier has obtained	Address the general rule points to	Evidence notes
One Canadian home or business address	That address	Revenu Québec states the single-address rule directly
Several Canadian addresses (head office, billing office, branch)	The address most closely connected with the supply, usually the contracting address	Generally the contracting address, meaning the address from which the supplier is hired
Only a Canadian PO Box; no Canadian home or business address	The province of the other Canadian address most closely connected with the supply, which can be the PO Box	Apply the residual address rule when obtained in the ordinary course of business for a legitimate business reason (CRA, paragraphs 23 and 38–40)
Only an email or IP address that does not identify a specific physical address	No relevant Canadian address from that information; use the performance fallback if no other relevant Canadian address is obtained	Distinguish non-physical contact information from a Canadian PO Box
An address supplied only as a billing address	Can count under the residual limb if obtained for a legitimate business reason	
No Canadian address at all	Fallback: where the Canadian element is performed, more than 50% in participating provinces or not	(www.canada.ca)

Table 1 shows that the supplier's records, not the client's actual consumption, drive the first test, so contracts, purchase orders and onboarding forms should be read together.

When no Canadian address is obtained

If no Canadian address is obtained, the rule shifts to where the work is done. The Canadian element is the part of the service performed in Canada (laws-lois.justice.gc.ca), and performance generally means where the person doing the work is physically located. For remote access work, CRA says the location of the customer's property is taken into account (www.canada.ca). Revenu Québec's translation example places a Quebec translator's sales in Québec because the service is performed primarily in Québec and no customer addresses are obtained (www.revenuquebec.ca). The QST fallback operates the same way, but only where no Canadian address is obtained (www.legisquebec.gouv.qc.ca). A service performed wholly outside Canada is not made in Canada at all for GST/HST (laws-lois.justice.gc.ca), and the QST address rule does not apply to it (www.legisquebec.gouv.qc.ca).

The Special-Rule Gate: Categories That Override the General Rule

A generic services rule must not be applied before an exception check. Revenu Québec states that special rules apply to transportation, telecommunications, postal services and any services relating to real property or personal property (www.revenuquebec.ca). CRA states the order of operation: a specific rule displaces the general ones, and the general address test is expressly subject to those rules (laws-lois.justice.gc.ca).

Real property

A service in relation to real property follows the property. CRA's Quebec-building example establishes the federal result: 5% GST rather than HST ([CRA Example 25](#)). QST must be assessed separately. Section 22.15.0.3 places a service relating to an immovable primarily situated in Quebec in Quebec, and section 16 imposes QST on taxable supplies there. A Quebec registrant's taxable, non-zero-rated architectural service concerning a Quebec building therefore ordinarily also attracts 9.975% QST ([Québec sales tax Act, section 22.15.0.3](#); [section 16](#)). Practitioners give the same direction for a Toronto architect designing a building in Vancouver, who charges BC rates (inputrecovery.com).

Goods, rights and software work

For services on goods, the rules turn on whether the property stays in one province while the service is performed, and for rights and licences, the test asks where the rights may be used. A software implementation therefore needs a decision on whether it is a service, a licence, or both.

Individuals present, events and advisory work

Services performed substantially (90% or more) in the presence of the individual receiving them have a personal-services rule (www.canada.ca), but advisory, consulting and professional services are carved out of it. Services in relation to an event are placed where they are performed primarily at the event location (laws-lois.justice.gc.ca).

The exception checklist below prevents a generic rule from being applied to a special category.

- **Does the service concern identifiable real property?** If yes, test the property location rule first.
- **Does it concern identifiable goods?** If yes, test where the goods stay or are delivered back.

- **Is it an intangible right?** If yes, test where the right may be used.
- **Is it delivered in person to an individual?** If yes, test the 90% presence rule.
- **Is it tied to a conference, festival or similar event?** If yes, test the event rule.
- **Does it involve transport, telecommunication or postal elements?** If yes, stop and escalate.

Clients Outside Quebec: GST, HST, QST and Province Determination

Once the supply is assigned to a place, the tax follows. Practitioners phrase it simply: the rate depends on the place of supply, not on where the supplier lives (wealthnorth.ca), and a Montreal CPA practice advises charging the rate prevailing where the customer is located (www.montrealfinancial.ca). Stripe's Canadian tax guide ties the rate to where the customer receives the good or service (stripe.com), and the Canadian Federation of Independent Business frames it as a choice between the supplier's own province and the customer's (www.cfib-fcei.ca).

The mechanics for a Quebec supplier are as follows. If the supply is made in a participating province, HST applies in place of GST (www.granthonrton.global). If it is made in Canada but in no participating province, it is deemed made in a non-participating province (laws-lois.justice.gc.ca), and 5% GST applies. QST applies only to taxable supplies made in Quebec (www.granthonrton.global), so a client whose Ontario address is the one obtained does not receive a QST charge on a supply placed in Ontario (taxtips.ca).

Not every outcome is settled by the place-of-supply result. The non-harmonized provinces add a separate layer: British Columbia levies a 7% provincial sales tax on the purchase or lease price of goods and services, with exceptions (www2.gov.bc.ca), Saskatchewan a six per cent sales tax (www.saskatchewan.ca), and Manitoba a general rate of 7% (www.gov.mb.ca). Whether any provincial sales tax question arises for a Montreal service supplier is a CPA question outside the place-of-supply analysis.

Table 2 below is the decision matrix. It records the path, the evidence, the rule family that appears relevant, the provisional outcome family and the review flag. The final column links the official source.

Table 2. Decision matrix for services (provisional rule families, not tax results)

Step and supplier status	Facts to capture	Rule family that appears relevant	Provisional outcome family	Tax-review flag	Source
1. Registered or registration under review	Registration numbers, small supplier status	Registration and small supplier rules	Charging applies only if registered or required to register	Review if near \$30,000	(www.revenuquebec.ca)
2. Canadian client address obtained, plain service	All addresses, contract party	General address hierarchy	Quebec: GST and QST; HST province: HST; other: GST	Review if several addresses	(laws-lois.justice.gc.ca)
3. No Canadian address obtained	Where work is performed	Performance fallback	GST and QST if primarily in Quebec	Review if work is split	(www.legisquebec.gouv.qc.ca)

Step and supplier status	Facts to capture	Rule family that appears relevant	Provisional outcome family	Tax-review flag	Source
4. Service tied to property	Property type and location	Special property rules	Follows property location	Always review	(www.canada.ca)
5. In-person service to an individual	Presence percentage, location	Personal services rule	Follows location of service	Review if hybrid	(www.canada.ca)
6. Client outside Canada	Residency evidence, individual or entity	Non-resident zero-rating	Generally zero-rated	Review if any exception triggers	(www.revenuquebec.ca)
7. Digital delivery, consumer sale or platform involvement	Supplier residence; regular/general versus simplified/specified registration; platform role; service versus property classification	For a Quebec freelancer under the regular regime, apply the relevant service or property rules; assess platform obligations separately	Digital delivery or a consumer customer alone does not put the supplier in a non-resident simplified regime	Review supplier status, classification and any platform role	(CRA: regular service rules); (CRA: non-resident digital regimes); (Revenu Québec: collection by system and platform role)

Table 2 is a question path, not a lookup table. Each row has a source because the first-order answer (which rule family) often differs from the second (which exception applies). A supplier that cannot complete the "facts to capture" column for a row should treat that row's outcome as unverified.

Non-Resident Clients and Zero-Rated Export Possibilities

For services, the general zero-rating provision is section 7 of Part V of Schedule VI of the Excise Tax Act (www.canada.ca), and its legislative text covers a service made to a non-resident person, subject to listed exclusions (laws-lois.justice.gc.ca). Revenu Québec describes the supply of a service in Québec to non-residents as generally zero-rated, and BDC notes that a zero-rated supply has a 0% rate throughout Canada (www.bdc.ca). A Montreal supplier billing a US company for remote work will therefore often charge no tax, but only after the exceptions are tested.

Export exclusions and alternative zero-rating provisions

- **Non-resident individual in Canada:** the exclusion applies to a service made to an individual who is in Canada when in contact with the supplier (laws-lois.justice.gc.ca), and Revenu Québec lists the same case.
- **Services rendered to individuals in Canada:** Check where the individuals receiving the service are located, regardless of who pays. Section 7 excludes services rendered to individuals while they are in Canada, including management training invoiced to a foreign corporation. Check any applicable alternative zero-rating provision before deciding whether tax applies (CRA, paragraph 6 and Example 1).

- **Goods in Canada:** services in respect of tangible personal property situated in Canada at the time of performance are excluded, and the Quebec Act mirrors this for corporeal movables situated in Québec (www.legisquebec.gouv.qc.ca).
- **Real property:** practitioners flag that services relating to Canadian real estate stay taxable (help.truenorthaccounting.com).
- **Advisory work:** advisory, consulting and professional services are excluded from the general provision (www.canada.ca) but can be separately zero-rated under section 23 (laws-lois.justice.gc.ca), with a Quebec equivalent.
- **Vocational training and advertising:** For GST/HST, section 18 is a specific vocational-training provision. It covers instruction of non-resident individuals, or examinations, in courses leading to certificates, diplomas, licences or similar credentials attesting competence to practise or perform a trade or vocation. The courses must include pass/fail assessment using tests, graded materials or projects; attendance alone is insufficient. The recipient must be a non-resident other than an individual and not registered under the regular GST/HST regime; simplified registration alone does not disqualify it. Section 8 zero-rates advertising supplied to a non-resident not registered under the regular regime when the service is performed. Advertising can also qualify under section 7 if none of its exclusions applies. Test section 7 separately for other training; failure of one provision does not settle whether another applies. ([CRA export-services memorandum](#)) ([CRA educational-services memorandum](#)) ([Excise Tax Act](#))

Residency and evidence

The supplier must establish residency. CRA says registrant suppliers must determine customer residence or registration status and retain satisfactory evidence of non-residency and, where applicable, non-registration. A signed, dated certification effective on the supply date is a recommended, generally accepted evidence method; CRA also considers other satisfactory documentation ([CRA residence-status memorandum](#)). Two caveats apply. A non-resident with a permanent establishment in Canada is deemed resident for activities carried on through it (www.canada.ca), and an accounting-firm explainer notes that many foreign companies have a substantial physical presence in Canada (help.truenorthaccounting.com).

Practitioner summaries put the core idea in broad terms, noting that GST/HST need not be charged to customers outside Canada (montrealfinancial.ca) and that services for non-residents may be zero-rated (taxtips.ca). These summaries are shorter than the statute. The Quebec zero-rating test is worded in terms of a person not resident in Québec (www.legisquebec.gouv.qc.ca), which is one reason to ask a CPA how an out-of-province Canadian client interacts with it.

Digital Platforms and Consumer Sales: Alternate Rule Path

This report's matrix is built for business services supplied by a Quebec registrant. Digital delivery or a consumer customer alone does not move a Quebec resident freelancer into the non-resident simplified GST/HST regime ([CRA](#)). Review the supplier's residence, registration regime, platform role and supply classification before choosing a rule path. Revenu Québec states that certain suppliers outside Québec and certain digital platform operators must register for the QST and collect it on certain taxable supplies made in Québec (www.revenuquebec.ca).

Business-to-business sales are treated differently. A supplier registered under the specified system need not collect QST when the recipient provides a QST number showing registration under the general QST system (www.revenuquebec.ca). The federal digital-economy measures took effect July 1, 2021 (www.canada.ca). Tax-software commentary notes the same direction: the simplified regime precludes non-resident businesses from collecting on B2B supplies (www.avalara.com) and applies to B2C sales only (www.avalara.com).

These regimes were designed for suppliers outside Quebec selling into it. A Montreal registrant selling digital services to consumers elsewhere in Canada should not apply them by analogy. The general place-of-supply path applies to that registrant, and any consumer-facing or platform feature in the business model is a trigger for CPA review. Quebec and Saskatchewan had earlier required certain non-resident vendors to register for local sales tax on digital services sold to consumers (www.avalara.com), and the Quebec specified system took effect in 2019 (www.bdo.ca). A law-firm summary defines specified Québec consumers as persons not registered for QST (www.mccarthy.ca).

Invoice Documentation and Bookkeeping Handoff

What an invoice must carry

GST/HST-registered purchasers need specific invoice information to support their input tax credits (ITCs); CRA's [invoice information requirements](#) explain the applicable details. Agree the invoice template with the bookkeeper and confirm the QST input tax refund (ITR) documentation requirements separately. Records also need enough service detail to show how the tax was determined, which links the invoice to the place-of-supply decision.

Records, credits and currency

Revenu Québec requires registers and supporting documents to be kept until six years after the end of the last year to which they apply (www.revenuquebec.ca). For the zero-rating decision, the retention package should include the signed residency statement, the contract, the address history and the performance-location notes.

A registrant must be registered in the reporting period in which the tax was paid or became payable to claim ITCs. Registration entitles a supplier to credits on purchases made to make taxable supplies, including zero-rated supplies.

When an invoice is issued in a foreign currency, CRA converts consideration on the day the GST/HST is payable, the earlier of payment and due date (www.canada.ca). The Bank of Canada expresses rates as one unit of foreign currency converted into Canadian dollars (www.bankofcanada.ca). A QST-specific conversion rule was not confirmed in the sources reviewed, so the bookkeeper should ask the CPA to confirm the Quebec treatment.

Bookkeeper handoff packet

The packet below can accompany each non-routine invoice and complements an invoice checklist the supplier maintains separately.

- **Customer file:** legal name, entity type, all addresses obtained, contract party.

- **Evidence of residency:** signed, dated statement and supporting documents for non-Canadian clients.
- **Service description:** category and delivery method, in enough detail to test exceptions.
- **Work location log:** where the work was physically performed, and any share performed in each province.
- **Property nexus note:** none, or a description of the real property, goods or rights concerned.
- **Registration status:** registration numbers and small supplier status as of the invoice date.
- **Provisional rule family and source link:** from Table 2, with the review date.
- **Tax code applied:** the code selected in accounting software and the CPA approval field.

Tax-code mapping worksheet

- **Code name:** the label used in the accounting software.
- **Treatment:** GST and QST, HST (province and rate), GST only, or zero-rated.
- **Effective date:** the date the mapping takes effect.
- **Triggering facts:** which evidence rows justify using the code.
- **CPA approval:** name and date.

Data Analysis and Evidence

Rates in force

Table 3 below applies rates verified on the cited pages as of October 2026 to a single illustrative invoice of \$5,000 in fees. GST is 5% and QST is 9.975% on the price excluding GST (www.revenuquebec.ca). Ontario HST is 13% (www.ontario.ca), Nova Scotia 14% (news.novascotia.ca), and New Brunswick, Newfoundland and Labrador, and Prince Edward Island are 15% (www2.gnb.ca) (www.gov.nl.ca) (www.princeedwardisland.ca). The table is not a recommendation and does not generalize to any client, because the rate depends on the facts captured above.

Table 3. Illustrative arithmetic on a \$5,000 fee (illustrative only; rates as of October 2026)

Place of supply result	Tax family	Rate	Tax on \$5,000	Invoice total
Quebec	GST + QST	5% + 9.975% on \$5,000	\$250.00 + \$498.75 = \$748.75	\$5,748.75
Ontario	HST	13%	\$650.00	\$5,650.00
Nova Scotia	HST	14%	\$700.00	\$5,700.00
New Brunswick, Newfoundland and Labrador, Prince Edward Island	HST	15%	\$750.00	\$5,750.00
Alberta and other non-participating jurisdictions	GST	5%	\$250.00	\$5,250.00
British Columbia, Saskatchewan, Manitoba	GST (provincial tax analysed separately)	5%	\$250.00	\$5,250.00 before any provincial tax

Place of supply result	Tax family	Rate	Tax on \$5,000	Invoice total
Non-resident, zero-rated	Zero-rated	0%	\$0.00	\$5,000.00

Table 3 shows a spread of \$750 on a \$5,000 fee between a zero-rated and a 15% HST invoice, and about \$1.98 per \$100 of fees between Quebec (14.975% combined) and Ontario (13%). The QST line is computed on the fee excluding GST, so the combined rate on the fee is 14.975% rather than a compounded figure. The rows are only as reliable as the place-of-supply determination behind them. A wrong row is not a rounding error: it changes whom the supplier collects from and what the supplier remits.

Thresholds and dates

The small supplier threshold is \$30,000, counted on supplies made worldwide by the person and associates (www.revenuquebec.ca). A supplier that exceeds the limit in a single calendar quarter immediately loses small-supplier status and must collect tax on the supply causing the excess and subsequent taxable, non-zero-rated supplies. A supplier that exceeds \$30,000 across four consecutive calendar quarters, without exceeding it in one quarter, generally loses small-supplier status at the end of the calendar month following that four-quarter period; collection obligations begin after that month (Revenu Québec). Monitor both tests, including worldwide taxable and zero-rated supplies by the supplier and associates. Voluntary registration is available below the threshold. Practitioners add that zero-rated foreign revenue still counts, so a freelancer whose clients are all abroad can still cross the threshold (wealthnorth.ca). As a rule, a person carrying on commercial activities in Québec must register for the GST and QST (www.revenuquebec.ca).

Case Studies and Real-World Examples

All scenarios below are **(Hypothetical Example)** illustrations that use the official rule families as sources. They are not tax results, and each requires CPA review.

Remote design for an Ontario company (Hypothetical Example). A registered Montreal designer works entirely in Montreal for a company whose Ontario business address is the only address obtained. CRA's official example of a Quebec supplier designing a website for an Ontario company concludes that the place of supply is Ontario, with HST at the Ontario rate, and a practitioner site gives the same example (taxtips.ca). Flag: confirm that no other address was obtained.

Translation for clients with no address collected (Hypothetical Example). A Montreal translator receives documents by email, returns translations by email and obtains no customer addresses. Revenu Québec's matching example, summarized earlier, places the supply in Québec because the work is performed primarily there. Flag: if invoicing details later add an Ontario or US address, the address rules would apply first.

Consulting for a US corporation (Hypothetical Example). A Montreal consultant advises a US corporation with no Canadian presence, delivering work remotely. The advisory exclusion from section 7 sends the analysis to the separate advisory provision. Flags: whether the corporation has a permanent establishment in Canada, and whether the engagement concerns Canadian real property or goods.

On-site training in Halifax (Hypothetical Example). A Montreal trainer delivers a two-day workshop to employees of a Nova Scotia company at its premises. This may engage the personal-services rule, with Nova Scotia HST at 14% (news.novascotia.ca). Flags: whether the rule applies when the contracting party is a company rather than the attending individuals, whether the sessions are hybrid, and what share is performed in person.

Software implementation with remote access (Hypothetical Example). A Montreal developer configures a client's system in British Columbia by remote access, with the client's servers located there. The location of the customer's property is relevant to performance. Flags: whether the engagement includes a licence, whether an address was obtained, and any provincial sales tax question in British Columbia (www2.gov.bc.ca).

Service tied to property (Hypothetical Example). A Montreal architect reviews plans for a building in Ontario for a Toronto client. CRA's official examples place real property services by property location. Flag: always review.

Implications and Future Directions

CPA review triggers

A Quebec indirect-tax CPA should review any scenario that meets one of the following triggers.

- **Several addresses** across provinces or countries in the customer file.
- **Any real property, goods or rights connection**, however small.
- **Non-resident clients with possible Canadian presence**, such as a permanent establishment.
- **Individuals who may be in Canada** at any time of contact.
- **Registered non-resident recipients**, where the provision depends on registration.
- **Consumer or platform features** in the business model.
- **Worldwide taxable supplies near \$30,000**, including zero-rated supplies and associates' supplies, in one calendar quarter or cumulatively over four consecutive calendar quarters ([Revenu Québec](#)).
- **Foreign-currency invoices** needing a conversion convention.

Update ledger

The ledger below records the volatile points a reader should recheck before relying on this report. Dates are as stated on the pages.

- **CRA memoranda 3-3 series:** April 2026 replaced draft B-103.
- **Nova Scotia HST:** 14% from April 1, 2025 (news.novascotia.ca).
- **Rates and thresholds:** GST 5%, QST 9.975%, \$30,000.
- **Digital-economy measures:** in effect since July 1, 2021.
- **Not verified here:** a QST-specific currency conversion rule, provincial sales tax obligations of a Quebec service supplier in British Columbia, Saskatchewan and Manitoba, and legacy Schedule IX text interacting with the Regulations.

Future change is most likely where the sources already show activity: digital and platform rules, whose thresholds and definitions have been revised since 2019, and the memoranda series itself, which CRA reissued in 2026. Suppliers who keep a tax-code mapping with effective dates and a CPA approval field can absorb such changes without re-reading every invoice.

Frequently Asked Questions (FAQs)

Do I charge GST/QST to clients outside Quebec? Not by default. The tax follows the place of supply, set by the client's location and the address the supplier obtains (wealthnorth.ca). A client with an Ontario business address means HST rather than GST and QST (taxtips.ca), and QST applies only to supplies made in Quebec (www.grantthornton.global).

Do freelancers charge GST and QST to out-of-province clients? A registered freelancer charges the tax of the place of supply: the customer's province rate (www.montrealfinancial.ca), which is HST in participating provinces (www.grantthornton.global) and GST elsewhere. An unregistered small supplier is not required to collect.

Do I charge QST to clients in Ontario? Generally no, where the Ontario address is the one obtained and the supply is placed in Ontario. QST applies only to taxable supplies made in the province of Quebec (www.grantthornton.global).

Are services to US clients zero-rated? Services to non-residents are generally zero-rated (www.bdc.ca), and practitioners summarize that GST/HST need not be charged to customers outside Canada (montrealfinancial.ca). Exceptions exist, such as individuals visiting Canada (wealthnorth.ca), and evidence of non-residency should be kept.

When do I charge HST to clients in other provinces? When the supply is made in a participating province: New Brunswick, Newfoundland and Labrador, Nova Scotia, Ontario or Prince Edward Island (www.grantthornton.global).

What about the small supplier exemption? A small supplier need not register, and the count includes worldwide supplies, so a freelancer whose clients are all abroad can still cross the threshold (wealthnorth.ca).

Do I need to register as a self-employed person in Quebec? As a rule, registration applies to those carrying on commercial activities in Québec, while a small supplier below the threshold is not required to register. Voluntary registration is possible. The registration decision is separate from the place-of-supply matrix in this report.

Conclusion

The question "do I charge GST/QST to clients outside Quebec" is better treated as a sequence of documented decisions than a yes or no. The registration status of the supplier opens the analysis. The obtained client address sets the place of supply for plain services, special categories override it, and non-resident clients bring the zero-rating provisions with their exceptions. A Quebec resident freelancer does not enter the non-resident simplified GST/HST regime merely by delivering services digitally or selling to consumers (CRA); review registration regime, supply classification and platform responsibilities where relevant.

The supplier's practical task is to capture facts at onboarding, record the question path, link the source for each rule family, and hand the bookkeeper a packet that shows what was known on the invoice date. This report intentionally does not issue a definitive tax result from client province alone. Each scenario, tax code and conversion convention should be reviewed by a Quebec indirect-tax CPA before use.

Source links

Links cited in this article, in order of first appearance. Full addresses are provided for readers using extracted text.

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