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NEQ vs BN vs GST/QST numbers: Quebec business IDs decoded

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Why one Quebec business ends up with five numbers

A Quebec business deals with at least three separate administrations, and each keeps its own file on you:

- the **Registraire des entreprises du Québec** (the provincial business register), which issues the **NEQ**;
- the **Canada Revenue Agency (CRA)**, which issues the federal **business number (BN)** and attaches program accounts to it;
- **Revenu Québec**, which issues the **QST registration number** and, if you have employees, a **source-deduction file**.

Add the CNESST (workplace health and safety) once you hire, and a small company can have five or six identifiers that look alike, are all called "business number" by someone, and are not interchangeable. Forms get rejected, bank onboarding stalls and invoices go out with the wrong number because of this.

This guide decodes each identifier: its format, who issues it, what it is used for and where to find it if you lost it. If you still need to *obtain* these numbers, start with our guides to [registering with the NEQ](#) and to [Revenu Québec registration for GST/QST and source deductions](#). This article is general information, not legal or tax advice.

The quick decoder

Identifier	Looks like	Issued by	What it identifies
NEQ (numéro d'entreprise du Québec)	10 digits, e.g. 1171234567	Registraire des entreprises	The enterprise in Quebec's public register
CRA business number (BN)	9 digits, e.g. 123456789	Canada Revenue Agency	The legal entity for federal tax purposes

Identifier	Looks like	Issued by	What it identifies
CRA program account	BN + 2 letters + 4 digits, e.g. 123456789 RT 0001	Canada Revenue Agency	One federal account (GST/HST, payroll, corporate tax...)
QST registration number	10 digits + TQ + 4 digits, e.g. 1234567890 TQ 0001	Revenu Québec	Registration for the Quebec sales tax
Revenu Québec source-deduction file	Identification number + RS + file number	Revenu Québec	Your Quebec payroll remittance account

The formats come from the [Registraire's description of a register file](#), the [CRA's program account page](#) and [Revenu Québec's QST validation page](#). The example numbers are placeholders.

The NEQ: your identity in the Quebec register

The NEQ is "un identifiant numérique composé de dix chiffres" assigned by the Registraire to each enterprise registered in the enterprise register, according to [Québec.ca](#). Three points matter in practice:

- **It is mandatory** for any enterprise doing business in Quebec, with exceptions. A person operating a sole proprietorship under their own first and last name, and a non-profit governed by the Civil Code, do not have to register, though they may do so voluntarily ([Québec.ca](#)).
- **One per sole proprietor.** A person operating sole proprietorships cannot have more than one NEQ ([Québec.ca](#)). Each corporation, by contrast, is its own enterprise with its own NEQ.
- **It is reused across Quebec government bodies.** [Québec.ca](#) lists organizations that can use the NEQ, including the CNESST, the Office de la protection du consommateur, the Office québécois de la langue française, the Régie du bâtiment du Québec, Revenu Québec and the SAAQ ([Québec.ca](#)).

The NEQ never changes when you move or rename the business. The registration date shown in the register is the date the NEQ was assigned, and "this date will never be changed" ([Québec.ca](#)).

Reading the first two digits

The first two digits of a NEQ tell you the legal form ([Québec.ca](#)):

Prefix	Legal form
11	Legal persons (corporations, for example)
22	A natural person operating a sole proprietorship
33	Partnerships, associations and other groups
88	Public authorities

This is a useful sanity check. If a supplier invoices as "Something Inc." but gives you a NEQ starting with 22, the number belongs to an individual's sole proprietorship, not to a corporation. Ask which entity you are actually contracting with.

The CRA business number (BN)

The BN is the federal identifier. It is nine digits and it identifies the legal entity, not a tax account. The CRA builds every account on top of it (CRA).

Rules worth knowing:

- **One BN per entity.** "If you have previously registered for a BN, you cannot register for another one for the same business or legal entity." New program accounts are added to the existing BN (CRA).
- **Federal incorporation gives you one automatically.** Once a federal incorporation is approved, you get a BN. A Quebec (provincial) incorporation does not: the CRA lists Quebec among the jurisdictions where you "do not receive a BN" on incorporation and must register for one separately (CRA).
- **Government contracts need it.** You must have a BN before you can register for a Procurement Business Number through CanadaBuys (CRA).

Program accounts: RT, RP, RC, RZ and the rest

A program account number has three parts: the 9-digit BN, a 2-letter program identifier, and a 4-digit reference number that separates accounts of the same type. The CRA's own example: 123456789 is the BN, 123456789 RT 0001 is the GST/HST account and 123456789 RP 0001 is the payroll account (CRA).

The identifiers a small Montreal business is most likely to meet (CRA):

Code	Account	Who needs it
RT	GST/HST	Businesses that collect GST/HST
RP	Payroll deductions	Employers and other payers of employment amounts
RC	Corporation income tax	Incorporated businesses
RZ	Information returns	Filers of slips such as T5, T5018, T5013
RR	Registered charities	Charities
RM	Import/export	Importers and exporters (administered by the CBSA since October 21, 2024)

Worked example. A Montreal consulting corporation incorporated in Quebec in 2026, registered for GST/QST, with two employees, might hold:

- NEQ 11xxxxxxx (Registraire);
- BN 123456789 (CRA), with 123456789 RC 0001 for corporate tax, 123456789 RT 0001 for GST and 123456789 RP 0001 for federal payroll;
- QST number 1234567890 TQ 0001 (Revenu Québec);
- a Revenu Québec source-deduction file for Quebec payroll;
- a CNESST employer file.

That is five identifiers before the business has issued a single invoice.

GST in Quebec: a CRA number managed by Revenu Québec

This is where most confusion comes from. In Quebec, "registration for the GST is done with Revenu Québec at the same time you register for the QST" ([Revenu Québec](#)). Revenu Québec administers the GST for most Quebec businesses, but the GST account number still has the federal format: your BN followed by RT and four digits.

So your invoices typically show two different-looking numbers:

- **GST:** 123456789 RT 0001 (9 digits + RT + 4)
- **QST:** 1234567890 TQ 0001 (10 digits + TQ + 4)

Separately, you may still need CRA accounts for corporate income tax, imports/exports and federal payroll; Revenu Québec notes you can open those either before or after registering with it ([Revenu Québec](#)).

The QST registration number

Revenu Québec's QST number is "ten digits followed by the letters TQ and four more digits" ([Revenu Québec](#)). Its first ten digits are not your NEQ and not your BN; do not try to derive one from the other.

One exception trips up accounts-payable teams. If a QST number "has only nine digits, does not include the letters TQ and is identical to the GST/HST registration number", the business is a selected listed financial institution whose QST is administered by the CRA on Revenu Québec's behalf. Such numbers cannot be checked with Revenu Québec's tool; you call the CRA instead ([Revenu Québec](#)). For an ordinary supplier, a 9-digit "QST number" is a red flag that they gave you the wrong number.

Payroll and other employer accounts

Hiring adds accounts on both sides:

- **Revenu Québec source deductions.** A new employer must register for source deductions. Revenu Québec assigns "a file number that confirms your registration for source deductions when you apply for registration or when you make your first remittance as an employer." A payroll service provider must remit under *your* file number, not its own ([Revenu Québec](#)).
- **CRA payroll (RP).** Registering with Revenu Québec does not replace the federal account: you "have to contact the Canada Revenue Agency to open a payroll program account" ([Revenu Québec](#)).
- **CNESST.** An employer that starts its activities must notify the CNESST ([LATMP, s. 290](#)), and the regulation sets the deadline at 60 days from the start of its activities ([Règlement sur le financement, s. 3](#)). Because the Act defines an employer as a person who uses a worker's services under an employment contract, the clock in practice starts when your first employee, full or part time, starts work. Missing it is an offence (fine of \$1,000 to \$2,000 for a corporation, [s. 461](#)). The CNESST then keeps its own employer file, and it can use your NEQ to identify you ([Québec.ca](#)).

On Revenu Québec's payroll forms, the account appears as your identification number followed by the letters **RS** and a file number, the same pattern as the QST number with TQ (form [RLZ-1.S-V](#)). Copy yours from your registration confirmation or a remittance slip rather than rebuilding it (see "Where to find a number you lost" below). The registration guide linked above walks through opening these accounts.

Which number goes on which document

Document or situation	Number(s) usually requested
Sales invoice to a Quebec customer	GST number (BN + RT) and QST number (10 digits + TQ) if you are registered
Supplier onboarding form from a Quebec client	NEQ, plus GST and QST numbers
Federal corporate return (T2)	BN with RC account
Federal payroll remittances, T4 slips	BN with RP account
Quebec payroll remittances, RL-1 slips	Revenu Québec source-deduction file (identification number + RS)
CNESST declarations	CNESST employer file (NEQ to identify you)
Bank account opening for a corporation	Varies by bank; expect the NEQ and incorporation documents, and possibly the BN
Federal government bid on CanadaBuys	BN, then a Procurement Business Number
Commercial lease or OQLF/RBQ/OPC dealings	Usually the NEQ

On invoices, the GST number is not optional once the amount is large enough for your customer to claim an input tax credit. Under the federal [Input Tax Credit Information \(GST/HST\) Regulations](#), an invoice of \$100 or more (but under \$500) must show the supplier's registration number, along with the tax amount or a tax-included statement; from \$500 it must also show the buyer's name, payment terms and a description of each supply. Our [Quebec freelancer invoice checklist](#) covers the rest of a compliant invoice.

Where to find a number you lost

- **NEQ:** search the business name in the free [enterprise register search](#); the NEQ is on the statement of information. Your certificate of incorporation or registration also shows it.
- **BN and program accounts:** CRA correspondence, notices of assessment and your CRA business account; if you incorporated federally, your Corporations Canada documents.
- **QST number, GST account and Revenu Québec file numbers:** if you registered through Revenu Québec's "Register a New Business" service, its tracking service "has your identification and file numbers as well as your GST account number, if you have one"; otherwise use My Account for businesses ([Revenu Québec](#)).
- **Old invoices and filings:** your last GST/QST return and your own invoice template usually carry the correct numbers.

How to verify a supplier's numbers for free

Before you pay tax to a supplier, three free checks:

1. **NEQ and status.** Look the business up in the [Registraire's register](#). Confirm the name, the legal form (the NEQ prefix) and that the status is "registered", not struck off.
2. **GST number.** Use the CRA's [GST/HST registry](#). Enter only the first nine digits, the business name as shown on the invoice and the transaction date. The CRA points you to Revenu Québec for QST numbers.
3. **QST number.** Use Revenu Québec's **Validate a QST Registration Number** online service. It returns the status of the number, its effective date and the business name ([Revenu Québec](#)). Businesses with many suppliers can use the API version of the same check.

If the name returned by a registry does not match the name on the invoice, ask before paying. Your input tax credit depends on the supplier being registered.

Common mistakes that get forms rejected

- **Putting the NEQ where the BN is expected** (or the reverse). The field length usually gives it away: 10 digits is the NEQ, 9 is the BN.
- **Giving 9 digits for the QST number.** Unless you are a selected listed financial institution, a QST number has 10 digits plus TQ plus 4.
- **Giving the bare BN as a GST number.** Customers and portals want the full program account (BN + RT + 0001).
- **Assuming a Quebec incorporation created a BN.** It does not; register with the CRA separately ([CRA](#)).
- **Letting a payroll provider remit under its own number.** Revenu Québec requires your own source-deduction file number ([Revenu Québec](#)).
- **Reusing old numbers after a change of structure.** When a sole proprietor incorporates, the new corporation is a new entity: new NEQ, new BN, and new GST/QST registrations. The old numbers stay with the individual.

Keep the identity behind the numbers consistent

Most rejections at banks and payment platforms come from mismatches: a name spelled one way at the Registraire and another way at the CRA, or one address in the register and another on the GST account. When you change the address or name, update every file, not just the register. On the Quebec side, most of these updates go through your clicSÉCUR-secured online files.

If you need a stable Montreal address to use consistently across these registrations, 2727 Coworking offers a [business address](#) in Griffintown.

Sources

- [Numéro d'entreprise du Québec \(NEQ\)](#) — Gouvernement du Québec ([Québec.ca](#))

- Enterprise register: description of the information in a file — Gouvernement du Québec (Québec.ca)
- Rechercher une entreprise au registre des entreprises — Gouvernement du Québec (Québec.ca)
- Program accounts you may need — Canada Revenue Agency
- When you need a business number or program account — Canada Revenue Agency
- Confirming a GST/HST account number — Canada Revenue Agency
- Input Tax Credit Information (GST/HST) Regulations, SOR/91-45, s. 3 — Justice Laws Website
- Application Programming Interface (API) Used to Validate a QST Registration Number — Revenu Québec
- Other Administrative Formalities — Revenu Québec
- Registering for Source Deductions — Revenu Québec
- Loi sur les accidents du travail et les maladies professionnelles, RLRQ c. A-3.001, ss. 2, 290 and 461 — LégisQuébec
- Règlement sur le financement, RLRQ c. A-3.001, r. 7, s. 3 — LégisQuébec
- Summary of Source Deductions and Employer Contributions (RLZ-1.S-V, 2026-10) — Revenu Québec

Source links

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

1. <https://quebec.ca/en/businesses-and-self-employed-workers/find-information-about-enterprise/search-enterprise-register/description-information-file>
2. <https://www.canada.ca/en/revenue-agency/services/tax/businesses/topics/business-registration/business-number-program-account/need-program-accounts.html>
3. <https://www.revenuquebec.ca/en/online-services/tools/application-programming-interface-api-used-to-validate-a-qst-registration-number>
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10. <https://www.revenuquebec.ca/documents/en/formulaires/rlz/RLZ-1.S-V%282026-10%29DXI.pdf>
11. <https://laws-lois.justice.gc.ca/eng/regulations/SOR-91-45/section-3.html>
12. <https://www.quebec.ca/entreprises-et-travailleurs-autonomes/obtenir-renseignements-entreprise/recherche-registre-entreprises/acceder-registre-entreprises>
13. <https://www.canada.ca/en/revenue-agency/services/e-services/digital-services-businesses/confirming-a-gst-hst-account-number.html>

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