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QST for Non-Resident Digital Sellers: Specified Registration

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Two sales taxes, two registrations

A software company in Austin or a course creator in Lyon can owe Quebec sales tax without ever setting foot in Montreal. This guide covers the Quebec sales tax (QST) rules for sellers outside Quebec, which Revenu Québec calls the **specified system**, and the federal counterpart, the **simplified GST/HST** regime. It is educational information, not tax advice.

A foreign seller deals with two separate taxes and two administrations:

- The **goods and services tax (GST)**, or harmonized sales tax (HST) in some provinces, is federal and run by the Canada Revenue Agency (CRA). Its digital economy measures took effect on July 1, 2021.
- The **QST** is provincial. Revenu Québec states that [certain suppliers outside Québec and certain digital platform operators must register for the QST, collect it at 9.975% on certain taxable supplies made in Québec \(rate as of October 2026\) and remit it.](#)

Registering with one does not register you with the other. Expect two numbers, two returns and two payments. For how the two taxes fit together inside Quebec, see [Quebec GST/QST rates and filing deadlines for 2026](#).

Who is a specified Quebec consumer

A specified Québec consumer is a [person whose usual place of residence is situated in Québec and who does not show that they are registered under the general QST system](#). Two consequences:

1. **Residence counts, not location at the time of purchase.** A Montrealer buying your app while travelling is still a Quebec resident.
2. **A Quebec business that proves general QST registration (a number containing "TQ") is not a specified consumer.** A business that gives no number is treated like a consumer.

The federal definition is parallel: a specified Canadian recipient is resident in Canada and has not given satisfactory evidence of registration under the normal GST/HST regime.

Deciding where a customer lives

Revenu Québec treats a buyer as a specified Québec consumer when any two pieces of information support a usual place of residence in Québec: billing, home or business address; the device's IP address or other geolocation; payment information; SIM card data; the location of a landline; or other relevant information. On the same page:

- If two indicators point to Québec and at least two point elsewhere, rely on the most reliable ones.
- If the information points to Québec but most of the customer's addresses are elsewhere in Canada, treat the customer as not resident in Québec.
- If your business model cannot produce two non-contradictory indicators, contact Revenu Québec.

The CRA uses the same indicators: a customer is resident in Canada if you hold two or more Canadian indicators and no more than one foreign indicator.

The \$30,000 threshold

A supplier outside Canada not registered for GST/HST must register when its threshold amount is more than \$30,000 for a 12-month period (as of October 2026). The amount is the total of taxable supplies of services and incorporeal movable property (civil-law language for intangibles such as software, digital content and subscriptions) to specified Québec consumers. Revenu Québec adds that at \$30,000 or less registration is not required, but "as soon as your threshold amount exceeds \$30,000, you must register."

- **Only Quebec consumer sales count**, not sales to TQ-registered businesses or to the rest of Canada.
- **Sales through a specified distribution platform operated by a QST registrant are excluded**; the platform collects.
- **Timing.** The *Act respecting the Québec sales tax* sets the test. The threshold amount counts supplies that are, "or could reasonably be expected to be," made in the period (s. 477.4.3), and you must be registered at any time when the threshold amount for **any 12-month period that includes that time** exceeds \$30,000 (s. 477.5). So both a look-back and a look-forward window count: if you can reasonably expect to pass \$30,000 in the next 12 months, the obligation can start now. The application must be filed on or before the day from which you are required to be registered. The CRA applies the same wording federally. In practice, recompute a rolling 12-month total, plus a 12-month forecast, every month.
- **Currency.** Sales priced in foreign currency are converted to Canadian dollars with a fair and reasonable method, used consistently (s. 477.4.3, last paragraph).

Which route applies to you

Revenu Québec's registration page for suppliers outside Québec sorts sellers into routes:

Your situation	What counts toward \$30,000	QST route
Outside Canada, not GST/HST-registered	Services and intangibles to specified Québec consumers, excluding sales through a QST-registered platform	Specified system
Outside Quebec, GST/HST-registered	Tangible goods and intangibles and services supplied in Québec to specified Québec consumers	Specified system, or elect the general system
Platform operator not resident in Québec	Own sales plus sales by third-party sellers not on the general system	Specified system
Stores or delivers goods in Québec	Separate calculation	General system

The second row catches Canadian businesses in other provinces: a GST/HST-registered Ontario webshop counts physical goods shipped to Quebec consumers as well as digital sales. Such a supplier [may elect the general QST system](#) if it meets the optional registration requirements, and must then give and maintain security. If you hold inventory in Quebec, our [Amazon FBA compliance guide](#) covers the general system. Where you qualify for both systems, Revenu Québec says to register only under the general one.

What counts as a taxable supply here

Specified registrants collect QST on [taxable supplies of services or incorporeal movable property made in Québec to specified Québec consumers, excluding zero-rated supplies](#), plus certain tangible goods delivered to them in Québec. The CRA's list of typical federal "specified supplies" shows what this covers in practice: [streaming, mobile apps, e-books, online gaming, and traditional services such as legal and accounting services](#). Federally, services relating to real property follow the normal place-of-supply rules instead.

So a SaaS subscription, a paid newsletter, an online course or remote bookkeeping sold to a Quebec household can all be in scope.

Platform sales. You do not collect QST on intangibles or services supplied to specified Québec consumers through a [specified distribution platform whose operator has a QST number including "TQ" or "NR"](#). Confirm each platform's status rather than assuming. Sales from your own website remain yours.

How to register: My Account for suppliers outside Québec

Registration is online, through the [registration service in My Account for suppliers outside Québec](#). You receive a QST number including the letters **"NR"** and use the same portal to update your file, file returns and view them. Specified registrants must [meet their obligations using My Account for suppliers outside Québec](#).

1. Confirm your route with the table above.
2. Track your rolling 12-month Quebec consumer sales.
3. As soon as the past or reasonably expected 12-month total passes \$30,000, register the legal entity that makes the sales, no later than the day the obligation starts.
4. Note your NR number and effective date; [your first reporting period begins on your registration date](#).
5. Turn on 9.975% QST at checkout for Quebec consumers from that date.

Revenu Québec's line for suppliers outside Québec is 1 833 372-3850 (toll-free from Canada and the U.S.) or 1 819 348-9735 from elsewhere.

Collecting 9.975% and the B2B exception

Once registered, you collect QST at 9.975% and remit it on taxable supplies made in Québec to specified Québec consumers. On the same page, Revenu Québec says you do not collect QST when the buyer gives a registration number that **includes the letters TQ**. In practice:

- Add an optional "Quebec QST number" field for business buyers and store it with the transaction.
- Remove QST only for numbers containing "TQ". A nine-digit number without "TQ" that matches the buyer's GST/HST number belongs to a selected listed financial institution; Revenu Québec says to validate those with the CRA.
- No number, no exception.

Federally, a customer that gives its normal-regime GST/HST number is not charged GST/HST. If you charge it anyway, the customer cannot recover it as an input tax credit and must ask you for a refund, so collect numbers at checkout.

Simplified GST/HST registrants must show customers either the price and the tax, or that tax is included in the price. The QST rule is the same (s. 477.7): on the invoice, the receipt or the agreement, show either the price and the QST in a way that clearly gives the amount of tax, or that the price includes the QST. If you show the rate, show it separately from the GST/HST rate, and call the tax by its name or an abbreviation ("QST"). No other format is prescribed; adding your NR number is optional but keeps records clean.

Reporting and paying

Under the specified system, the reporting period is the calendar quarter, filed online, with the return and payment due on the last day of the following month. The simplified GST/HST calendar is the same:

Quarter	QST and simplified GST/HST due
January 1 to March 31	April 30
April 1 to June 30	July 31
July 1 to September 30	October 31
October 1 to December 31	January 31

Specified net tax = QST collected or payable in the quarter, minus QST refunded or credited to customers, plus bad debts recovered, minus bad debts written off. A positive result is remitted; a negative one can be claimed as a refund.

Payment goes through a Canadian financial institution's online payment service or by international transfer such as SWIFT. The filing acknowledgement gives the banking details and a unique payment code per return; include it. **Currency**. You can elect, return by return, to calculate your specified net tax in U.S. dollars or euros

and then remit in that currency (s. 477.15; the two currencies are prescribed by s. 477.15R1 of the QST Regulation). Without the election, convert foreign-currency sales to Canadian dollars at the exchange rate on the last day of the quarter or another method Revenu Québec accepts; whichever method you use must be kept for at least 24 months. Federally, simplified registrants can likewise apply to file and pay in U.S. dollars or euros.

No input tax refunds under the specified system

A specified registrant cannot claim an input tax refund (ITR), so QST paid on Quebec costs stays a cost. Federally, simplified registrants are likewise not entitled to input tax credits, though some net tax deductions and rebates remain.

This rarely matters while your costs are abroad. It matters once you spend in Quebec on contractors, events or workspace. GST/HST-registered suppliers can elect the general QST system (with security); they then claim ITRs but must collect QST on all taxable supplies in Québec, whatever the customer's status. Simplified GST/HST registrants may, if they meet certain conditions, apply for normal GST/HST. A supplier outside Canada with no GST/HST registration can also move to the general QST system, but only by registering for normal GST/HST at the same time: under s. 411 of the QST Act, a person registered (or required to be) under the specified system, other than a Canadian specified supplier, may apply for voluntary general registration only if it also applies to the CRA under subsection 240(3) of the *Excise Tax Act*. It must also fit one of s. 411's cases, for example an agreement to supply services performed in Québec or intangibles used in Québec. Its specified registration then ends on the day the general registration takes effect (s. 477.5). A real presence in the province also brings extra-provincial registration.

The federal GST/HST simplified regime

The federal regime covers non-resident vendors selling taxable digital products or services to Canadian consumers and to Canadian entities not registered under the normal regime.

- **Threshold:** more than \$30,000 CAD over any 12-month period, counting sales to all of Canada, for vendors not registered under the normal regime and not carrying on business in Canada.
- **Rate by province of residence**, as of October 2026: 5% GST in Quebec and the non-HST provinces and territories, 13% HST in Ontario, 14% in Nova Scotia, 15% in New Brunswick, Newfoundland and Labrador and Prince Edward Island. A Quebec consumer pays 5% GST plus 9.975% QST, 14.975% in total.
- **Registration:** for non-residents, the only option is the non-resident registration web form, which must be completed in one session and times out after 30 minutes of inactivity.
- **One regime at a time:** you cannot hold simplified and normal GST/HST registration simultaneously.
- **Filing:** quarterly via GST/HST NETFILE; keep records for six years.

Goods sold into Canada fall under a different measure, where only normal registration is available. For the reverse flow, a Quebec business billing clients elsewhere, see [do I charge GST/QST to clients outside Quebec?](#)

Illustrative example

Illustrative example, rates in force in October 2026, Canadian dollars.

Northwind Apps LLC, in Oregon, is not GST/HST-registered and sells a \$20-a-month subscription from its own website. Its sales to Quebec consumers for the 12 months to June 30, 2026 were \$14,000, but after a June launch campaign it can reasonably expect about \$3,000 a month, or \$36,000 for the 12 months beginning July 1, 2026. That expected amount exceeds \$30,000, so it must be registered on July 1, 2026 and applies by that date under the QST specified system. Its expected Canada-wide consumer sales also exceed \$30,000, so it registers for simplified GST/HST from the same date.

For July 1 to September 30, 2026:

Item	Amount
Subscriptions to Quebec consumers	\$9,000.00
QST at 9.975%	\$897.75
QST on a \$100 refund to one Quebec consumer	-\$9.98
Specified net tax to Revenu Québec, due October 31, 2026	\$887.77
Montreal agency that gave its TQ and GST/HST numbers (\$2,400)	No QST, no GST

Its federal return for the quarter: 5% GST on \$8,900 of net Quebec consumer sales (\$445.00), 13% HST on \$15,000 of Ontario sales (\$1,950.00) and 5% GST on \$6,000 of Alberta and British Columbia sales (\$300.00), so \$2,695.00 to the CRA by the same date. QST it paid on a Montreal meeting room for a user event cannot be recovered under either regime.

Checklist for a foreign SaaS or marketplace seller

- ☐ Capture at least two location indicators per sale (billing address, IP, payment country) and keep them.
- ☐ Offer a business number field; remove QST only for "TQ" numbers, GST/HST only for normal-regime numbers.
- ☐ Track rolling 12-month Quebec consumer sales (QST) and Canadian consumer sales (GST/HST) monthly, in Canadian dollars, with a 12-month forecast.
- ☐ Separate direct sales from platform sales; confirm each platform's registration in writing.
- ☐ Register in My Account for suppliers outside Québec and through the CRA non-resident web form.
- ☐ Show the QST amount, or that it is included, on receipts; decide whether to file in CAD, USD or EUR.
- ☐ Calendar April 30, July 31, October 31 and January 31 for both returns.
- ☐ Keep each Revenu Québec payment code for SWIFT transfers.
- ☐ Review yearly whether Quebec spending justifies the general QST system.

A business address or meeting room in Griffintown, such as those at 2727 Coworking, does not change any of these rules for a foreign seller.

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Source links

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Website: <https://2727coworking.com>

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