

**HARMONIZATION WITH THE NOVEMBER 30, 2020 FEDERAL ECONOMIC UPDATE
AIMED AT TEMPORARILY ZERO-RATING FACE MASKS AND FACE SHIELDS**

On November 30, 2020, the Deputy Prime Minister and Minister of Finance of Canada presented the *fall 2020 Economic Update*. At that time, she tabled in the House of Commons legislative proposals to amend the *Excise Tax Act*.

These proposed amendments to the goods and services tax and the harmonized sales tax (GST/HST) system are currently being studied by the Ministère des Finances du Québec and harmonization decisions in this regard will be announced later.

However, it is possible to announce today that the Québec sales tax (QST) system will be modified to integrate into it, adapted according to its general principles, the federal measure to temporarily zero-rate face masks and face shields.

The modification to the QST system will only be adopted after federal legislation is assented to that follows up on this measure, bearing mind the technical amendments that may be made prior to the assent. Additionally, it will be applicable from the same date as the modification adopted for the application of the federal measure with which it is being harmonized.

For information concerning the matters dealt with in this information bulletin, contact the Secteur du droit fiscal, de l'optimisation des revenus et des politiques locales et autochtones at 418 691-2236.

The English and French versions of this bulletin are available on the Ministère des Finances website at www.finances.gouv.qc.ca.