

**EXTENSION OF THE ELIGIBILITY PERIOD FOR THE REFUNDABLE
TAX CREDIT GRANTING AN EXCEPTIONAL ALLOWANCE
TO MITIGATE THE COST OF LIVING INCREASE**

On November 25, 2021, on the occasion of the presentation of the *Update on Québec's Economic and Financial Situation*,¹ the government introduced a refundable tax credit granting an exceptional allowance to mitigate the significant increase in the cost of living (hereinafter called the "refundable tax credit granting an exceptional allowance").

To benefit from the tax assistance, individuals had to be eligible for the refundable solidarity tax credit for the payment period beginning July 1, 2021 and ending June 30, 2022.² In addition, provided that their tax return for the 2020 taxation year was filed with Revenu Québec no later than on December 31, 2021,³ individuals eligible for this refundable tax credit received the amount of tax assistance between January 24, 2022 and February 4, 2022 without having to apply for it.

However, some taxpayers did not file their tax return for the 2020 taxation year with Revenu Québec within the prescribed time limit or did not file a written request to amend this return within this time limit. For these reasons, they did not receive, in whole or in part, the amount of the refundable tax credit granting an exceptional allowance to which they could have been entitled.

Consequently, the Québec tax legislation will be amended to extend the December 31, 2021 deadline to June 30, 2022, which will allow more low- and middle-income Quebecers to benefit from the refundable tax credit granting an exceptional allowance.

To obtain information concerning the terms of application of the extension announced in this information bulletin, please contact Revenu Québec's client services at the following numbers:

Québec city area: 418-659-6299

Montréal area: 514-864-6299

Elsewhere in Canada or the United States: 1-800-267-6299 (toll free).

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

¹ MINISTÈRE DES FINANCES DU QUÉBEC, *Information Bulletin 2021-8*, November 25, 2021, pp. 3-7.

² In respect of the base year ended December 31, 2020.

³ Subject to the exception introduced by *Information Bulletin 2019-10*, at pages 6-8, and provided for in ss. 1029.8.116.18.1 and 1029.8.116.18.2 of the *Taxation Act*.