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Finances Québec

# INFORMATION BULLETIN

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# Harmonization with certain sales tax measures proposed in the federal budget of November 5, 2026

On November 5, 2026, the Minister of Finance for Canada presented the federal government's budget for the year 2026. On that occasion, he tabled, in the House of Commons, supplementary information describing each of the tax measures proposed in the budget, as well as Notices of Ways and Means Motions proposing amendments to the related federal tax legislation and regulations.[1]

The proposed amendments are currently being studied by the Ministère des Finances du Québec, and harmonization decisions in this regard will be announced at a later date.

However, it can be announced today that, given the general principle of harmonization of the Québec sales tax (QST) system with that of the goods and services tax and the harmonized sales tax (GST/HST) system, amendments will be made to the QST system to incorporate, by adapting them in accordance with its general principles and its specific features, and taking into account the context in which the QST operates, the proposed federal measures on the treatment of massage therapy services and the alternating electric field therapy devices.

## ❑ Application date

The amendments to the QST system will be adopted only after the assent of any federal legislation giving effect to these measures, taking into account the technical amendments that may be made prior to the assent. Moreover, they will be applicable starting on the same dates as those retained for the application of the federal measures with which they are harmonized.

To obtain information on this information bulletin, contact the Secteur du droit fiscal, de l'optimisation des revenus et des politiques locales et autochtones, at secteurdudroitfiscaletdelafiscalite@finances.gouv.qc.ca.

The English and French versions of this bulletin are available on the government website Québec.ca.

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1 DEPARTMENT OF FINANCE CANADA, *Budget 2026 – Tax Measures: Supplementary Information,* [Online], November 5, 2026, [https://budget.canada.ca/2026/report-rapport/tm-mf-en.html].