

Performing or Working in Quebec?



Withholding Tax

If you are a non-Canadian performing or earning a fee for services provided in Quebec, in addition to the 15 per cent federal withholding tax, your fee is subject to a 9 per cent withholding tax in Quebec.



Quebec Taxability

In many cases, you may not be taxable in Quebec or be required to file a Quebec income tax return.



Reclaim Withholding Tax

However, if Quebec tax is withheld, to recover it you must file a Quebec income tax return and may also need to apply for a Quebec tax ID.



Quebec Waiver

A Quebec waiver of withholding tax can be applied for to avoid the tax withholding up front as long as it's done at least 30 days ahead of the Quebec performance (or date payment is received).



We're here to help

Contact your Crowe Soberman representative as soon as a Quebec contract is undertaken to discuss your eligibility for a Quebec waiver.

The sports and entertainment industries are competitive, diverse and constantly changing. We get it. That's why we developed a niche group with specialized experience that caters to the unique markets and addresses today's most complex issues. Our clients include athletes, artists, performers, producers and those in the business of sports and entertainment. We constantly monitor emerging issues—here in Canada and around the globe—so that we're ready to structure our clients' financial matters in their best interest.

For more information on the Quebec Waiver or Sports & Entertainment tax in Canada, contact:



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