

Consumer Taxes

TVQ. 151-1/R1

Travel fees in a controlled zone (ZEC)

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Reference(s):

Act respecting the Québec sales tax (CQLR, c. T-1), ss. 1, 138.1 (par. 5), 139 and 151

This version of interpretation bulletin TVQ. 151-1 replaces that of June 29, 2006. The changes are largely stylistic. The position remains unchanged.

This bulletin specifies how the *Act respecting the Québec sales tax* (AQST) applies in respect of travel fees collected in a ZEC.

GENERAL

1. The government of Québec established ZECs on land in the domain of the State for the development, harvesting and conservation of wildlife or a species of wildlife and for the carrying on of recreational activities.
2. ZECs are usually managed by non-profit organizations or charities.
3. The *Act respecting the conservation and development of wildlife* (CQLR, c. C-61.1) provides that an agency that is party to a memorandum of agreement must collect fees from users to travel about the territory of a ZEC or to carry on any activity therein. Those fees are vested in the agency, which must use them for the management of the ZEC.
4. No person may use a vehicle to travel in a ZEC without paying the travel fees set by by-law of the agency, in conformity with the *Regulation respecting hunting and fishing controlled zones* (CQLR, c. C-61.1, r. 78).
5. In certain cases, travel fees are not collected, in particular from:
 - (a) a person travelling in a ZEC in the performance of his or her employment;
 - (b) a person travelling in a ZEC in order to go to or return from a principal residence or private property that is not part of the ZEC.
6. No person may hunt or fish in a ZEC without paying the travel fees set by by-law of the agency, in conformity with the *Regulation respecting hunting and fishing controlled zones*.

SUPPLY OF ADMISSION

7. Section 138.1 of the AQST provides that a supply made by a charity of any property or service is exempt, except those listed in a paragraph in that section.

8. Paragraph 5 of section 138.1 of the AQST, applicable to a charity, provides that an admission in respect of a place of amusement is taxable unless the maximum consideration for a supply made by the charity of such an admission does not exceed \$1.

9. Section 151 of the AQST provides that a supply made by a public sector body, other than a charity, of an admission in respect of a place of amusement is exempt if the maximum consideration for the supply does not exceed \$1.

DEFINITIONS

10. Under section 1 of the AQST:

“admission” means a right of entry or access to, or attendance at, a place of amusement, a seminar, an activity or an event;

“charity” means a registered charity or a registered Canadian amateur athletic association, within the meaning assigned by section 1 of the *Taxation Act* (CQLR, c. I-3), but does not include a public institution;

“place of amusement” includes, in particular, any zoo, wildlife or other park as well as any place, structure or apparatus, machine or device the purpose of which is to provide any type of amusement or recreation;

“public sector body” means a government or a public service body;

“public service body” includes, in particular, a non-profit organization.

11. For purposes of section 151 of the AQST, section 139 of the AQST provides that the terms “public sector body” and “public service body” do not include a charity.

APPLICATION OF THE ACT

12. A ZEC constitutes a place of amusement within the meaning of section 1 of the AQST.

13. A supply made by an organization managing a ZEC of hunting or fishing rights and travel rights on payment of fees set by by-law constitutes a single supply of admission to a place of amusement.

14. That supply is taxable under paragraph 5 of section 138.1 or section 151 of the AQST.

15. This bulletin applies retroactively to July 1, 1992.