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## chapter T-0.1, r. 2

### Regulation respecting the Québec sales tax

Act respecting the Québec sales tax  
(chapter T-0.1, s. 677)

O.C. 1607-92.

#### INTERPRETATION

O.C. 1607-92.

**ORL.** For the purposes of this Regulation, unless the context indicates otherwise,

“Act” means the Act respecting the Québec sales tax (chapter T-0.1);

“tax fraction”, at a particular time, means the amount determined by the formula

$A / B$ .

For the purposes of the formula in the definition of “tax fraction” in the first paragraph,

(1) A is the rate of tax applicable in respect of the supply or bringing into Québec, and

(2) B is the total of 100% and the rate of tax referred to in subparagraph 1.

O.C. 1607-92, s. 0R1; O.C. 1463-2001, s. 1; O.C. 701-2013, s. 1.

#### INVESTMENT PLAN

O.C. 320-2017, s. 1.

**IRO.1.** For the purposes of paragraph 5 of the definition of “investment plan” in section 1 of the Act, an employee life and health trust within the meaning of section 1 of the Taxation Act (chapter I-3) is a prescribed person.

O.C. 320-2017, s. 1.

#### FINANCIAL SERVICE

O.C. 1607-92.

**IRL.** For the purposes of the definition of the expression “financial service” provided for in section 1 of the Act, the services provided by the Canadian Payments Association or any of its members in respect of the clearing and settlement of cheques and other payment items under the national

payments system of that Association are prescribed services for the purposes of subparagraph 13 of that definition.

O.C. 1607-92, s. 1R1.

**IRL.1.** For the purposes of the definition of “financial service” in section 1 of the Act, the following services are prescribed services for the purposes of subparagraph *b* of paragraph 17 of that definition when supplied by a supplier who provides administrative or management services to a person referred to in that paragraph:

(1) the issuance of a financial instrument by, or the transfer of ownership of a financial instrument from, the supplier to the person;

(2) the operation or maintenance of a charge, chequing, deposit, savings, loan or other account that the person has with the supplier; and

(3) if the person is a trust governed by a self-directed registered retirement savings plan or a self-directed registered retirement income fund, the arranging for the issuance, renewal, variation or transfer of ownership of a financial instrument for the person.

For the purposes of the first paragraph, “registered retirement income fund” and “registered retirement savings plan” have the meanings assigned by section 1 of the Taxation Act (chapter I-3).

O.C. 1463-2001, s. 2.

**IR2.** For the purposes of the definition of the expression “financial service” provided for in section 1 of the Act and subject to section 1R3, the following services are prescribed services for the purposes of subparagraph 20 of that definition, other than the services referred to in section 1R1:

(1) the collection, transfer or processing of information;

(2) an administrative service, including an administrative service in respect of the payment or receipt of benefits, principal, claims, dividends, interest or other amounts, other than services pertaining solely to the making of the payment or the taking of the receipt.

O.C. 1607-92, s. 1R2.

**Interpretation Bulletins:** TVQ. 514-1/R1.

**IR3.** The services referred to in section 1R2 and provided in respect of an instrument by any of the following persons are not prescribed services:

(1) a person at risk;

(2) a person that is a member of a closely related group of which a person at risk is also a member, if the recipient of the service is not the person at risk or another person that is a member of the closely related group;

(3) a broker, mandatary or salesperson who arranges for the issuance, renewal or variation, or the transfer of ownership, of the instrument for a person at risk or a person that is a member of a closely related group of which the person at risk is also a member.

For the purposes of the first paragraph, the expression:

“instrument” means money, an account, a financial instrument or a credit card or debit card voucher;

“person at risk”, in respect of an instrument in relation to which a service referred to in section 1R2 is provided, means a person who is financially at risk by virtue of the acquisition, issuance or ownership by that person of the instrument or by virtue of an acceptance, a guarantee or an indemnity in respect of the instrument, but does not include a person who becomes so at risk in the course of, and only by virtue of, authorizing a transaction, or supplying a clearing or settlement service, in respect of the instrument.

O.C. 1607-92, s. 1R3; O.C. 1635-96, s. 6; O.C. 1463-2001, s. 3; O.C. 229-2014, s. 1.

**Interpretation Bulletins:** TVQ. 514-1/R1.

## VALUE OF PROPERTY BROUGHT INTO QUÉBEC

O.C. 1607-92.

**17R1.** For the purposes of sections 17R3 to 17R14, the expression

“carrier media” means property capable of storing software; (*support de transmission*)

“qualifying vehicle” has the meaning assigned by section 2 of the Non-Taxable Imported Goods (GST/HST) Regulations (SOR/91-31); (*véhicule admissible*)

“remaining duties payable” means any duty, fee or tax included in the consideration for a supply under section 52 of the Act; (*droit à payer*)

“software” means instructions or data to be processed by data processing equipment; (*logiciel*)

“value for duty” has the meaning assigned to it by the Customs Act (Revised Statutes of Canada, 1985, chapter 1, 2nd Supplement); (*valeur en douane*)

“vessel” has the meaning assigned to it by the Vessel Duties Reduction or Removal Regulations (SOR 90-304, (1990) 124 Can. Gaz. Part II, 2246). (*navire*)

For the purposes of sections 17R3 to 17R14, the number of months or weeks in a period is the number of months or weeks, as the case may be, included, in whole or in part, in the period, the first day of the first such month or week, as the case may be, being the first day of the period.

O.C. 1607-92, s. 17R1; O.C. 1451-2000, s. 1; O.C. 1463-2001, s. 51; O.C. 229-2014, s. 2.

**17R2.** For the purposes of section 17 of the Act, the prescribed circumstances are those listed in sections 17R3 to 17R14, and the prescribed manner for determining the value of property brought into Québec in those circumstances is that provided for in those sections.

O.C. 1607-92, s. 17R2; O.C. 390-2012, s. 1; O.C. 229-2014, s. 3.

**17R3.** The bringing into Québec of property described in item 19, 22, 25, 28, 29, 34, 37, 50, 51, 55 or 56, or, where the property is brought by a person not resident in Québec, item 4, 10, 13, 45 or 48 of the Schedule to the Temporary Importation (Excise Levies and Additional Duties) Regulations (SOR 89-427, (1989) 123 Can. Gaz., Part II, 3928) and imported in circumstances where the terms and conditions of those Regulations are met or, where those Regulations do not apply, those terms and conditions, other than any respecting security, would be met if those Regulations applied, is a prescribed circumstance.

The value of property referred to in the first paragraph shall be determined by the following formula:

$$(1 / 60 \times A \times B) + (C \times B / D).$$

For the purposes of that formula:

- (1) A is the value for duty of the property;
- (2) B is the number of months during which the property remains in Québec;
- (3) C is the remaining duties payable in respect of the property;
- (4) D is the number of months during which the property remains in Canada.

O.C. 1607-92, s. 17R3; O.C. 1451-2000, s. 2.

**17R4.** The bringing into Québec of a vessel that is imported temporarily in the circumstances referred to in section 3 of the Vessel Duties Reduction or Removal Regulations (SOR 90-304, (1990) 124 Can. Gaz., Part II, 2246) is a prescribed circumstance.

The value of a vessel referred to in the first paragraph shall be determined by the following formula:

$$(1 / 120 \times A \times B) + (C \times B / D).$$

For the purposes of that formula:

- (1) A is the value for duty of the vessel;
- (2) B is the number of months during which the vessel remains in Québec in Canadian customs waters within the meaning assigned to that expression by the Vessel Duties Reduction or Removal Regulations (SOR 90-304, (1990) 124 Can. Gaz., Part II, 2246);

(3) C is the remaining duties payable in respect of the vessel;

(4) D is the number of months during which the vessel remains in Canada.

O.C. 1607-92, s. 17R4; O.C. 1470-2002, s. 1.

**17R5.** The bringing into Québec of a vessel that is imported temporarily in the circumstances referred to in paragraph *a* of section 11 of the Vessel Duties Reduction or Removal Regulations (SOR 90-304, (1990) 124 Can. Gaz., Part II, 2246) is a prescribed circumstance.

The value of a vessel referred to in the first paragraph shall be determined by the following formula:

$$(1 / 50 \times A \times B) + (C \times D / E).$$

For the purposes of that formula:

(1) A is the value for duty of the vessel;

(2) B is the number of months during which the vessel is subject to paragraph *a* of section 11 of the Regulations referred to in the first paragraph;

(3) C is the remaining duties payable in respect of the vessel;

(4) D is the number of months during which the vessel remains in Québec;

(5) E is the number of months during which the vessel remains in Canada.

O.C. 1607-92, s. 17R5; O.C. 1470-2002, s. 1.

**17R6.** The bringing into Québec of a vessel that is imported temporarily in the circumstances referred to in paragraph *b* of section 11 of the Vessel Duties Reduction or Removal Regulations (SOR 90-304, (1990) 124 Can. Gaz., Part II, 2246) is a prescribed circumstance.

The value of a vessel referred to in the first paragraph shall be determined by the following formula:

$$(1 / 100 \times A \times B) + (C \times D / E).$$

For the purposes of that formula:

(1) A is the value for duty of the vessel;

(2) B is the number of months during which the vessel is subject to paragraph *b* of section 11 of the Regulations referred to in the first paragraph;

(3) C is the remaining duties payable in respect of the vessel;

(4) D is the number of months during which the vessel remains in Québec;

(5) E is the number of months during which the vessel remains in Canada.

O.C. 1607-92, s. 17R6; O.C. 1470-2002, s. 1.

**17R7.** The bringing into Québec of a vessel that is imported in the circumstances referred to in section 13 or 14 of the Vessel Duties Reduction or Removal Regulations (SOR 90-304, (1990) 124 Can. Gaz., Part II, 2246) is a prescribed circumstance.

The value of a vessel referred to in the first paragraph shall be determined by the following formula:

$$A + B.$$

For the purposes of that formula:

(1) A is the value of the repairs or modifications to the vessel and in respect of which section 13 or 14 of the Regulations referred to in the first paragraph applies;

(2) B is the remaining duties payable in respect of the vessel.

O.C. 1607-92, s. 17R7; O.C. 1470-2002, s. 1.

**17R8.** The bringing into Québec of any carrier media on which software is stored in circumstances in which a tax was or will become payable by the person bringing the property into Québec on the supply made to that person in Québec of the right to use that software is a prescribed circumstance.

The value of the carrier media referred to in the first paragraph shall be determined by the following formula:

$$A - B.$$

For the purposes of that formula:

(1) A is the value for duty of that carrier media and software;

(2) B is the value of that software.

O.C. 1607-92, s. 17R8; O.C. 1470-2002, s. 1.

**17R9.** The bringing into Québec of a locomotive or railway equipment that is imported in circumstances where customs duties are partially remitted under the Government of Canada Order in Council (P.C. 1953-18/894 dated 4 June 1953) is a prescribed circumstance.

The value of a locomotive or railway equipment referred to in the first paragraph shall be determined by the following formula:

$$(1 / 120 \times A \times B) + (C \times B / D).$$

For the purposes of that formula:

- (1) A is the value for duty of the locomotive or railway equipment;
- (2) B is the number of months during which the locomotive or railway equipment remains in Québec;
- (3) C is the remaining duties payable in respect of the locomotive or railway equipment;
- (4) D is the number of months during which the locomotive or railway equipment remains in Canada.

O.C. 1607-92, s. 17R9; O.C. 1470-2002, s. 1.

**17R10.** The bringing into Québec of the railway rolling stock that is imported for use in international service in circumstances referred to in the Railway Rolling Stock (International Service) Remission Order No. 4 (TR/75-103, (1975) 109 Can. Gaz., Part II, 2484) and in which the rolling stock is temporarily diverted, within the meaning of that Order, is a prescribed circumstance.

The value of the railway rolling stock referred to in the first paragraph shall be determined by the following formula:

$$A + (B \times C / D).$$

For the purposes of that formula:

- (1) A is the value of the monthly rental charge for the rolling stock that can reasonably be attributed to the right of enjoyment of that rolling stock in Québec;
- (2) B is the remaining duties payable in respect of the rolling stock;
- (3) C is the number of months during which the rolling stock is in Québec;
- (4) D is the number of months during which the rolling stock is in Canada.

O.C. 1607-92, s. 17R10; O.C. 1470-2002, s. 1.

**17R11.** The bringing into Québec of the railway rolling stock that is imported in circumstances described in the code referred to in section 11 of the Value of Imported Goods (GST/HST) Regulations (SOR/91-30) in which the rolling stock becomes subject to customs duties by reason of the fact that it is used temporarily in Canada, is a prescribed circumstance.

The value of the railway rolling stock referred to in the first paragraph shall be determined by the following formula:

$$(A \times B) + (C \times D / E).$$

For the purposes of that formula:

- (1) A is the average monthly rental charge for the rolling stock that can reasonably be attributed to the right of enjoyment of that rolling stock in Québec;
- (2) B is the number of months during which the rolling stock is used temporarily in Québec;
- (3) C is the remaining duties payable in respect of the rolling stock;
- (4) D is the number of months during which the rolling stock is in Québec;
- (5) E is the number of months during which the rolling stock is in Canada.

O.C. 1607-92, s. 17R11; O.C. 1463-2001, s. 51; O.C. 1470-2002, s. 1; O.C. 701-2013, s. 2.

**17R12.** The bringing into Québec of property not referred to in sections 17R3 to 17R11 that is imported in circumstances where customs duties, excise duties or excise taxes — other than the tax provided for in Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) — are reduced, removed, relieved or remitted under a federal statute, a regulation or a remission order made under a federal statute is a prescribed circumstance.

The value of property referred to in the first paragraph shall be determined by the following formula:

$$A + B.$$

For the purposes of that formula:

- (1) A is the value for duty of the property;
- (2) B is the remaining duties payable in respect of the property.

O.C. 1607-92, s. 17R12; O.C. 1463-2001, s. 51; O.C. 1470-2002, s. 1.

**17R13.** The bringing into Québec, on a particular day, of a bus or aircraft — in this section referred to as "the conveyance" — that is, on that particular day, imported temporarily in Canada by a lessee of the conveyance under a lease with a lessor not resident in Canada with whom the lessee is dealing at arm's length, is a prescribed circumstance where

- (1) the conveyance is exported from Canada on or before the earlier of

- (a) the day that is 24 months after the particular day; and
- (b) the day on which the lease is terminated;

- (2) if the conveyance is imported more than once, the total number of months, each of which is included in the periods

throughout which the conveyance is held in Canada by the lessee under a lease with the lessor, does not exceed 24; and

(3) the value of the conveyance is determined in accordance with section 14 of the Value of Imported Goods (GST/HST) Regulations (SOR 91-30, (1991) 125 Can. Gaz. Part II, 117).

The value of the conveyance referred to in the first paragraph is determined by the formula

$$(1 / 60 \times A \times B) + C.$$

In applying the formula provided for in the second paragraph,

(1) A is the value for duty of the conveyance;

(2) B is the number of months in the period beginning on the day on which the conveyance is brought into Québec and ending on the day the conveyance is first shipped out of Québec after the day it was brought into Québec; and

(3) C is the duties payable in respect of the conveyance.

O.C. 1451-2000, s. 3.

**17R14.** The bringing into Québec of a qualifying vehicle that is temporarily imported by an individual resident in Canada in the circumstances described in section 15 of the Value of Imported Goods (GST/HST) Regulations (SOR/91-30), is a prescribed circumstance.

The value of a vehicle referred to in the first paragraph shall be determined by the following formula:

$$(A \times B) + C.$$

For the purposes of that formula:

(1) A is

(a) if the vehicle is described in any of the subheadings in paragraph *a* of element A in the formula set out in section 15 of the Value of Imported Goods (GST/HST) Regulations:

i. in the case of a truck, sport utility vehicle, minivan or van; \$300,

ii. in the case of a motorhome or similar vehicle, \$1,000; and

iii. in any other case, \$200; and

(b) in any other case, \$300;

(2) B is the number of weeks during which the vehicle remains in Canada; and

(3) C is the remaining duties payable in respect of the vehicle.

O.C. 229-2014, s. 4.

## ROAD VEHICLE TEMPORARILY BROUGHT INTO QUÉBEC

O.C. 1108-95, s. 1.

### **17.2R1.** (Revoked).

O.C. 1108-95, s. 1; O.C. 1635-96, s. 7; O.C. 1249-2005, s. 1; [This amendment will be fully applicable when a date of coming into force is fixed by Order in Council of the Government].

### **17.2R2.** (Revoked).

O.C. 1108-95, s. 1; O.C. 1635-96, s. 7; O.C. 1249-2005, s. 1; [This amendment will be fully applicable when a date of coming into force is fixed by Order in Council of the Government].

### **17.2R3.** (Revoked).

O.C. 1108-95, s. 1; O.C. 1635-96, s. 7; O.C. 1249-2005, s. 1; [This amendment will be fully applicable when a date of coming into force is fixed by Order in Council of the Government].

### **17.2R4.** (Revoked).

O.C. 1108-95, s. 1; O.C. 1635-96, s. 7; O.C. 1249-2005, s. 1; [This amendment will be fully applicable when a date of coming into force is fixed by Order in Council of the Government].

### **17.2R5.** (Revoked).

O.C. 1108-95, s. 1; O.C. 1635-96, s. 7; O.C. 1249-2005, s. 1; [This amendment will be fully applicable when a date of coming into force is fixed by Order in Council of the Government].

## PLACE OF SUPPLY

O.C. 1470-2002, s. 2.

**22.30R1.** For the purposes of section 22.30 of the Act, the supplies described in sections 22.30R5 to 22.30R14 are prescribed supplies.

O.C. 1470-2002, s. 2.

**22.30R2.** For the purposes of sections 22.30R5 to 22.30R14, the expression:

“Canadian rights”, in respect of incorporeal movable property, means that part of the property that can be used in Canada;

“computer-related service” means:

(1) a technical support service that is provided by means of telecommunications and relates to the operation or use of computer hardware or software; or

(2) a service involving the electronic storage of information and computer-to-computer transfer of information;



“final recipient”, in respect of a computer-related service or in respect of access to the Internet, means a person who is the recipient of a supply of the service or access and who acquires it otherwise than for the purpose of supplying it to another person;

“leg” means a part of a flight of an aircraft that begins where passengers embark or disembark the aircraft, where freight is loaded on the aircraft or unloaded from it or where the aircraft is stopped to allow for its servicing or refuelling, and that ends where it is next stopped for any of those purposes.

O.C. 1470-2002, s. 2; O.C. 701-2013, s. 3.

**22.30R3.** For the purposes of sections 22.30R5 to 22.30R14, the following rules apply:

(1) a property is deemed to be delivered in Québec where the supplier

(a) ships the property to a destination in Québec that is specified in the contract for carriage of the property or transfers possession of the property to a common carrier or consignee that the supplier has retained on behalf of the recipient to ship the property to such a destination, or

(b) sends the property by mail or courier to an address in Québec; and

(2) a property is deemed to be delivered outside Québec where the supplier

(a) ships the property to a destination in another province that is specified in the contract for carriage of the property or transfers possession of the property to a common carrier or consignee that the supplier has retained on behalf of the recipient to ship the property to such a destination, or

(b) sends the property by mail or courier to an address in another province.

The first paragraph does not apply where the property is corporeal movable property supplied by way of sale that is, or is to be, delivered outside Canada to the recipient.

O.C. 1470-2002, s. 2.

**22.30R4.** For the purposes of sections 22.30R5 to 22.30R14, a supply is made in Canada where it is deemed made in Canada under Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15).

O.C. 1470-2002, s. 2.

**22.30R5.** A supply of a service made in respect of the importation of goods and the service is the arranging for their release within the meaning of subsection 2(1) of the Customs Act (Revised Statutes of Canada, 1985, chapter 1, 2nd Supplement) or the fulfilling, in respect of the importation, of any requirement under that Act or the Customs Tariff (Statutes of Canada, 1997, chapter 36), to

account for the goods, to report or to remit any amount, is a prescribed supply if,

(1) where the goods are accounted for as commercial goods within the meaning of subsection 1 of section 212.1 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15), under section 32 of the Customs Act, the goods are situated in Québec at the time of their release;

(2) where subparagraph 1 does not apply, the tax provided for in the first paragraph of section 17 of the Act would be payable in respect of the importation if

(a) that section were read with the first paragraph replaced by the following:

“Every person resident in Québec who is liable, in respect of goods, to pay tax imposed under the Customs Act on imported goods, or who would be so liable if the goods were subject to tax, is required to pay to the Minister a tax calculated at the rate of 9.975 % on the value of the property.”; and

(b) that section were read without reference to its fourth paragraph.

The first paragraph does not apply to the supply of any service provided in relation to an objection, appeal, redetermination, re-appraisal, review, refund, abatement, remission or drawback, or in relation to a request for any of the foregoing.

O.C. 1470-2002, s. 2; O.C. 390-2012, s. 2; O.C. 701-2013, s. 4.

**22.30R6.** A supply of railway rolling stock is a prescribed supply where made otherwise than by way of sale and where the supplier delivers the rolling stock or makes it available to the recipient of the supply in Québec.

Where a supply of railway rolling stock made by way of lease, licence or similar arrangement is a prescribed supply for the first lease interval, within the meaning of section 32.2 of the Act, in the total period during which possession or use of the rolling stock is provided under the arrangement, the supply of the rolling stock for each of the other lease intervals under the arrangement in that period is also a prescribed supply.

O.C. 1470-2002, s. 2.

**22.30R7.** Subject to the second and third paragraphs, where continuous possession or use of railway rolling stock is given by a supplier to a recipient throughout a period under two or more successive leases, licences or similar arrangements entered into between the supplier and the recipient, the rolling stock is deemed, for the purposes of section 22.30R6, to have been delivered to the recipient under each of those arrangements at the location at which it is delivered or made available to the recipient under the first of those arrangements.

Where a supply of railway rolling stock otherwise than by way of sale is made under an agreement that has effect from 1 April 1997 and, under the agreement, the rolling stock was delivered or made available to the recipient before that day, the following rules apply:

(1) the rolling stock is deemed, under the agreement, to have been delivered or made available to the recipient outside Québec; and

(2) where the recipient retains continuous possession or use of the rolling stock under a renewal agreement entered into with the supplier that immediately succeeds the agreement, the first paragraph applies as if the renewal agreement were the first arrangement between the supplier and the recipient for the supply of the rolling stock.

Where a supply of railway rolling stock otherwise than by way of sale is made under an agreement that is in effect since 1 July 2010 and, under that agreement, the rolling stock was delivered or made available to the recipient in Ontario or British Columbia before that day, the following rules apply:

(1) the rolling stock is deemed, under the agreement, to have been delivered or made available to the recipient outside Québec; and

(2) where the recipient retains continuous possession or use of the rolling stock under a renewal agreement with the supplier that immediately succeeds the agreement, the first paragraph applies as if the renewal agreement were the first arrangement between the supplier and the recipient for the supply of the rolling stock.

O.C. 1470-2002, s. 2; O.C. 390-2012, s. 3.

**22.30R7.1.** A supply of a service rendered in connection with criminal, civil or administrative litigation, other than a service rendered before the commencement of such litigation, that is under the jurisdiction of a court or other tribunal established under the laws of Québec or that is in the nature of an appeal from a decision of such a court or other tribunal, is a prescribed supply.

O.C. 390-2012, s. 4.

**22.30R7.2.** A supply of a service in relation to a performance, athletic or competitive event, festival, ceremony, conference or similar event is a prescribed supply if the service is to be performed primarily at a location of the event in Québec.

O.C. 390-2012, s. 4.

**22.30R8.** (*Revoked*).

O.C. 1470-2002, s. 2; O.C. 390-2012, s. 5.

**22.30R9.** Where a supplier receives a particular corporeal movable property of another person for the purpose of supplying a service of repairing, maintaining, cleaning,

adjusting or altering the property, or producing a negative, transparency, photographic print or other photographic-related good, the supply of the service, and of any property supplied in connection with it, or of the photographic-related good is a prescribed supply where the supplier delivers the particular corporeal movable property or good, as the case may be, in Québec to the recipient of the supply after the service or production of the good is completed.

O.C. 1470-2002, s. 2; O.C. 390-2012, s. 6.

**22.30R10.** A supply of a service in respect of a trust governed by a registered retirement savings plan, a registered retirement income fund, a registered education savings plan, a registered disability savings plan or a tax-free savings account within the meaning assigned by section 1 of the Taxation Act (chapter I-3), provided by a trustee of the trust is a prescribed supply if the mailing address of the annuitant of the registered retirement savings plan or registered retirement income fund, of the subscriber of the registered education savings plan or of the holder of the registered disability savings plan or the tax-free savings account is in Québec.

O.C. 1470-2002, s. 2; O.C. 390-2012, s. 7.

**22.30R11.** A supply made in Canada of a service provided by telephone and accessed by calling a number beginning with the digits 1-900 or containing the local telephone prefix 976 is a prescribed supply if the telephone call originates in Québec.

O.C. 1470-2002, s. 2; O.C. 701-2013, s. 5.

**22.30R12.** Where a supply of a computer-related service or access to the Internet is made in Canada by a particular supplier and there is to be only one final recipient of the service or access, as the case may be, who acquires it under an agreement with either the particular supplier or another supplier, the supply is a prescribed supply if,

(1) where there is a single ordinary location at which the final recipient makes use of the service or access and either the particular supplier maintains information sufficient to determine that location or it is the normal business practice of the particular supplier to obtain such information, that location is in Québec; and

(2) in any other case, the mailing address of the recipient of the supply is in Québec.

O.C. 1470-2002, s. 2; O.C. 1149-2006, s. 1; O.C. 1116-2007, s. 1.

**22.30R13.** Where a supply of a computer-related service or access to the Internet is made in Canada by a particular supplier and there are to be multiple final recipients of the service or access, each of whom acquires it under an agreement with the particular supplier or another supplier, the supply is a prescribed supply if,

(1) where there is a single ordinary location at which each of those final recipients makes use of the service or access and either the particular supplier maintains information sufficient to determine that location or it is the normal business practice of the particular supplier to obtain such information, the supply would be deemed to be made in Québec, under any of sections 22.11.1, 22.11.2, 22.15.0.1 and 22.15.0.2 of the Act, if the service were performed, or the access were attainable, as the case may be, at each location where, and to the same extent to which, the final recipients make use of the service or access; and

(2) in any other case, the mailing address of the recipient of the supply is in Québec.

O.C. 1470-2002, s. 2; O.C. 1149-2006, s. 2; O.C. 1116-2007, s. 2; O.C. 390-2012, s. 8.

**22.30R14.** A supply of an air navigation service, within the meaning of subsection 2(1) of the Civil Air Navigation Services Commercialization Act (Statutes of Canada, 1996, chapter 20) is a prescribed supply if the leg of the flight in respect of which the service is performed originates in Québec.

O.C. 1470-2002, s. 2; O.C. 701-2013, s. 6.

**22.30R15.** A supply of a service of screening made by a screening contractor to the Authority, within the meaning assigned to “screening contractor” and “Authority” by section 2 of the Canadian Air Transport Security Authority Act, enacted by section 2 of the Budget Implementation Act, 2001 (Statutes of Canada, 2002, chapter 9), is a prescribed supply if all or substantially all of the service is performed at an airport situated in Québec.

O.C. 229-2014, s. 5.

## SUPPLY OF A PUBLICATION

O.C. 1607-92.

**24R1.** (*Revoked*).

O.C. 1607-92, s. 24R1; O.C. 1466-98, s. 25; O.C. 1463-2001, s. 4.

**24.1R1.** Subject to section 677R10, for the purposes of section 24.1 of the Act, the following property is prescribed corporeal movable property:

(1) a newspaper, book, periodical, magazine and any other similar publication, other than a publication referred to in paragraph 1 of section 81 of the Act or that would, with the necessary modifications, be referred to in that paragraph if it came from outside Canada; and

(2) an audio recording that relates to a publication referred to in paragraph 1 and that accompanies the publication when it is submitted to the Canada Post Corporation or to a customs officer within the meaning of the Customs Act

(Revised Statutes of Canada, 1985, chapter 1, 2nd Supplement).

O.C. 1463-2001, s. 5.

## PRESCRIBED MANDATARIES

O.C. 701-2013, s. 7.

**29.1R1.** For the purposes of section 29.1 of the Act, an entity listed in Schedule III is a prescribed mandatary, except for the following entities:

(1) the Fondation de la faune du Québec;

(2) the Services juridiques communautaires de Pointe-Saint-Charles et Petite-Bourgogne local legal aid centre;

(3) the Centre communautaire juridique de Montréal regional legal aid centre.

O.C. 701-2013, s. 7.

## ARTISTS' REPRESENTATIVES

O.C. 1607-92.

**38R1.** (*Revoked*).

O.C. 1607-92, s. 38R1; O.C. 1635-96, s. 8.

**41.2.1R1.** For the purposes of section 41.2.1 of the Act, the following property is prescribed property:

(1) cut flowers and foliage, bedding plants, nursery stock, potted plants and plant bulbs and tubers;

(2) horses;

(3) motor vehicles designed for highway use;

(4) machinery and equipment, other than office equipment, designed for use in:

(a) the exploration for, or the development or production of, petroleum, natural gas, minerals or water;

(b) mining, quarrying or logging;

(c) the construction or demolition of capital works, buildings, structures, roads, bridges, tunnels or other projects;

(d) the manufacture or production of corporeal movable property, the development of manufacturing or production processes or the development of corporeal movable property for manufacture or production;

(e) the treatment or processing of toxic waste or the detection, measurement, prevention, treatment, reduction or removal of pollutants;

(f) carrying refuse or waste from, or exhausting dust and noxious fumes produced by, manufacturing or producing operations; or

(g) the prevention of accidents in the workplace or the mitigation of their effects;

(5) attachments for corporeal movable property included in paragraph 4; and

(6) repair or replacement parts for corporeal movable property included in paragraph 4 or 5.

O.C. 1470-2002, s. 3.

**41.6R1.** For the purposes of section 41.6 of the Act, the registrants listed in Schedule I are the prescribed registrants.

O.C. 1635-96, s. 9.

#### INPUT TAX CREDIT REFUND ALLOCATION METHODS

O.C. 229-2014, s. 6.

**42.0.11R1.** For the purposes of section 42.0.11 of the Act, banks, insurers and securities dealers are prescribed classes of financial institutions.

For the purpose of determining the prescribed class of a financial institution in relation to a fiscal year, the following rules apply:

(1) a person whose principal business in Canada is not the carrying on of an insurance business at any time in the fiscal year is deemed not to be an insurer;

(2) a person is deemed not to be a bank if the person is an insurer at any time in the fiscal year;

(3) a person is a securities dealer in relation to a fiscal year if

(a) the principal business in Canada of the person is the carrying on of a business as a trader in, or as a broker or salesperson of, securities at any time in the fiscal year;

(b) the person is authorized under the laws of a province, the Northwest Territories, the Yukon Territory, the Territory of Nunavut or Canada to carry on in Canada a business as a trader in, or as a broker or salesperson of, securities at any time in the fiscal year; and

(c) the person is not a bank or an insurer at any time in the fiscal year.

O.C. 229-2014, s. 6.

**42.0.13R1.** For the purposes of section 42.0.13 of the Act, the prescribed percentage for a prescribed class referred to in the first paragraph of section 42.0.11R1 is as follows:

(1) 12% in the case of banks;

(2) 10% in the case of insurers; and

(3) 15% in the case of securities dealers.

O.C. 229-2014, s. 6.

**42.0.14R1.** For the purposes of section 42.0.14 of the Act, the classes of financial institutions referred to in the first paragraph of section 42.0.11R1 are prescribed classes, and the percentage set out in section 42.0.13R1 is prescribed in relation to the prescribed class.

O.C. 229-2014, s. 6.

#### DUTIES, FEES AND TAXES

O.C. 1607-92.

**52R1.** For the purposes of section 52 of the Act, the duties imposed under the following Acts in respect of the transfer of an immovable are prescribed duties:

(1) the Land Transfer Duties Act (chapter D-17);

(1.1) section 1129.29 of the Taxation Act (chapter I-3);

(2) the Act respecting duties on transfers of immovables (chapter D-15.1).

O.C. 1607-92, s. 52R1; O.C. 1635-96, s. 10; O.C. 1282-2003, s. 1.

#### CONTINUATION OF MERGED OR AMALGAMATED CORPORATIONS

O.C. 1607-92; O.C. 1466-98, s. 25.

**76R1.** For the purposes of section 76 of the Act, the prescribed provisions are those listed in Schedule II and the prescribed purposes consist in the application of those provisions.

O.C. 1607-92, s. 76R1.

#### CONTINUATION OF A WOUND-UP CORPORATION

O.C. 1607-92; O.C. 1466-98, s. 25.

**77R1.** For the purposes of section 77 of the Act, the prescribed provisions are those listed in Schedule II and the prescribed purposes consist in the application of those provisions.

O.C. 1607-92, s. 77R1.

## GOODS BROUGHT BY MAIL OR COURIER

O.C. 1607-92.

**81R1.** For the purposes of paragraph 8 of section 81 of the Act, the following goods are prescribed goods:

(1) goods on which a duty of excise is imposed under the Excise Act (Revised Statutes of Canada, 1985, chapter E-14) or would be imposed under that Act if the goods were manufactured or produced in Canada, and wine;

(2) goods that are prescribed property for the purposes of section 24.1 of the Act where the supplier of the goods is required to register under Division I of Chapter VIII of Title I of the Act and is not so registered;

(3) goods for which the value for duty is reduced by the application of section 85 of the Customs Tariff (Statutes of Canada, 1997, chapter 36);

(4) goods that are purchased from a retailer in Québec and mailed or shipped from outside Canada directly to the purchaser;

(5) goods that are purchased or ordered through or from a person in Québec acting for or on behalf of a person outside Canada who is selling the goods.

O.C. 1607-92, s. 81R1; O.C. 1463-2001, s. 6.

## GOODS NOT SUBJECT TO TAXATION BROUGHT INTO QUÉBEC

O.C. 1607-92.

**81R2.** For the purposes of paragraph 9 of section 81 of the Act, the following circumstances and goods are the prescribed circumstances and the prescribed goods:

(1) precious metals brought into Québec under any circumstances;

(2) unwrought silver, gold or platinum, waste and scrap of precious metals or of metals clad with precious metals, and concentrates of silver, gold or platinum, where brought into Québec for the purpose of being refined into precious metals;

(3) goods brought into Québec for the sole purpose of public exhibit by a public sector body, where the following conditions are fulfilled while the goods remain in Québec:

(a) title to the goods is not intended to pass and does not pass to a person in Québec; and

(b) use of the goods is not intended to pass and does not pass to a person in Québec that is not a public sector body;

(4) goods brought into Québec for the sole purpose of maintenance, overhaul or repair of those goods in Québec, where the following conditions are fulfilled:

(a) neither title to nor beneficial use of the goods is intended to pass, or passes, to a person in Québec while the goods remain in Québec; and

(b) the goods are sent out of Québec as soon after the maintenance, overhaul or repair is completed as is reasonable in view of the circumstances surrounding the arrival of the goods in Québec and, where applicable, the normal business practice of the person having brought them into Québec;

(5) crude oil, where the following conditions are fulfilled:

(a) the crude oil is brought into Québec for the sole purpose of being refined in Québec;

(b) title to the crude oil is not held by a person in Québec at the time the crude oil is brought into Québec;

(c) title to the crude oil is not intended to pass and does not pass to a person in Québec while the crude oil remains in Québec;

(d) title to all refined products produced from the crude oil is not intended to pass and does not pass to a person in Québec while the refined products remain in Québec; and

(e) the refined product is sent out of Québec as soon after the refining is completed as is reasonable in view of the circumstances surrounding the arrival of the crude oil in Québec and, where applicable, the normal business practice of the person having brought it into Québec;

(6) foreign-based conveyances, where the following conditions are fulfilled:

(a) the conveyance referred to in paragraph 1 of section 81 of the Act by reason of the reference to the heading referred to in subparagraph i of paragraph f of section 3 of the Non-Taxable Imported Goods (GST/HST) Regulations (SOR 91-31) is diverted for maintenance, overhaul or repair in Québec;

(b) neither title to nor beneficial use of the conveyance is intended to pass, or passes, to a person in Québec while the conveyance remains in Québec; and

(c) the conveyance is sent out of Québec as soon after the maintenance, overhaul or repair is completed as is reasonable in view of the circumstances surrounding the arrival of the conveyance in Québec and, where applicable, the normal business practice of the person having brought it into Québec;

(7) a drawing, a print, an etching, a sculpture, a painting or other similar work of art, where the following conditions are fulfilled:

(a) the work is part of a shipment of art brought into Québec on consignment and the total value of the shipment, determined in accordance with the second paragraph of section 17 of the Act, is at least \$250,000;

(b) at the time the work is brought into Québec, it is reasonable to expect, in view of previous experience in importing works of art of the person bringing the goods into Québec, that at least 75%, in value, of the works in the shipment will be sent out of Québec within one year after they are brought into Québec;

(c) the work is brought into Québec for the purpose of supply by the person having brought it into Québec in the ordinary course of his business; and

(d) the person having brought the goods into Québec provides to the Minister a signed and dated declaration stating that he expects that at least 75%, in value, of the works of art in the shipment will be sent out of Québec within one year after they are brought into Québec and, if he sends less than 75%, he notifies the Minister of the percentage sent;

(8) locomotives, railway rolling stock and vessels that are imported in circumstances where customs duties have been remitted or removed under the provisions referred to in any of the following subparagraphs and that are brought into Québec:

(a) the Railway Rolling Stock (International Service) Remission Order No. 3 (TR/75-102, (1975) 109 Can. Gaz., Part II, 2482);

(b) the code referred to in subparagraph ii of paragraph *h* of section 3 of the Non-Taxable Imported Goods (GST/HST) Regulations;

(c) the Railway Rolling Stock (International Service) Remission Order No. 4 (TR/75-103, (1975) 109 Can. Gaz., Part II, 2484);

(d) *(subparagraph revoked)*;

(e) section 5, 6, 7, 15, 16 or 17 of the Vessel Duties Reduction or Removal Regulations (SOR 90-304, (1990) 124 Can. Gaz., Part II, 2246);

(8.1) railway passenger, baggage or freight cars from outside Canada (in this paragraph referred to as “imported cars”) that are brought into Québec if

(a) the imported cars are brought in temporarily for use in the transportation of passengers, baggage or freight from a place in Canada to another place in Canada;

(b) railway cars of the same kind and number as the imported cars could not have been acquired from Canadian production or other Canadian sources at a reasonable cost or could not have been delivered in Canada when needed; and

(c) the imported cars are shipped outside Canada on or before the earlier of the day that is one year after the day on which the imported cars are brought in, and the day on or before which railway cars of the same kind and number as the imported cars could be delivered in Canada after having been acquired from Canadian production or other Canadian sources at a reasonable cost;

(9) the goods referred to in the following items of the Schedule to the Temporary Importation Regulations (SOR 89-427, (1989) 123 Can. Gaz., Part II, 3928) that are imported in accordance with the terms and conditions of those Regulations and that are brought into Québec:

(a) items 3, 16 to 18, 27, 32, 33, 36, 39 to 44, 49, 52 to 54 and 57;

(b) items 38 and 47, where the goods are brought into Québec by a person not resident in Québec;

(10) goods brought into Québec after having been sent out of Québec for warranty repair work, where the following conditions are fulfilled by the person bringing them into Québec:

(a) he is able to establish by means of an invoice or written statement from the supplier of the goods that, excluding shipping charges, communication expenses and other non-repair expenses, the cost of the warranty repair work is borne by the supplier under the terms of the warranty;

(b) he possesses, where applicable, a copy of the export report in respect of the goods;

(c) failing the document mentioned in subparagraph *b*, he possesses one of the following documents:

i. a Canadian customs document proving that the goods were exported in accordance with the Customs Act (Revised Statutes of Canada, 1985, chapter 1, 2nd Supplement);

ii. a carrier’s document concerning the sending of the goods outside Québec;

iii. a customs accounting document respecting the importing of the goods into the country where the warranty repair work was performed;

iv. a declaration made by the person sending the goods to Québec that the goods sent to Québec are the goods sent from Québec for warranty repair work; or

v. any other evidence showing that the goods were sent outside Québec;

(10.1) a representational gift that is an article

(a) that is presented by a donor acting in the capacity as a Head of State, Head of Government or representative of a government, a public body of a foreign country or a political subdivision of a foreign country, to a donee acting in the capacity of the Governor General, the Prime Minister of Canada, a minister of the Government of Canada, a member of the Senate or House of Commons, the Premier of Québec or of another province, the Northwest Territories, Yukon Territory or Nunavut Territory, or a municipal mayor, in the course of an official visit by the donee outside Canada; or

(b) that is to be presented by a donor described in subparagraph *a* in the course of an official visit by the donor to Canada and that is subsequently so presented;

(11) medals, trophies, plaques or other similar articles to be presented at awards ceremonies by the person having brought them into Québec;

(12) a qualifying vehicle, within the meaning of section 2 of the Non-Taxable Imported Goods (GST/HST) Regulations (SOR/91-31), that is imported temporarily by an individual resident in Canada and not accounted for as a commercial good, within the meaning of subsection 212.1(1) of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15), under section 32 of the Customs Act, and that is brought into Québec if

(a) the last supply of the vehicle to the individual was made in the course of a vehicle rental business by way of lease, licence or similar arrangement under which continuous possession or use of the vehicle is provided for a period of less than 180 days;

(b) immediately before the importation, the individual was outside Canada for an uninterrupted period of at least 48 hours; and

(c) the vehicle is exported outside Canada within 30 days after the importation; and

(13) goods brought into Québec from outside Canada and that are referred to in paragraph *n* of section 3 of the Non-Taxable Imported Goods (GST/HST) Regulations.

O.C. 1607-92, s. 81R2; O.C. 1463-2001, s. 51; O.C. 390-2012, s. 9; O.C. 701-2013, s. 8; O.C. 229-2014, s. 7; O.C. 66-2016, s. 1; O.C. 321-2017, s. 1.

## HEALTH CARE SERVICE

O.C. 1607-92.

**117R1.** For the purposes of section 117 of the Act, the following are prescribed services:

(1) laboratory, radiological or other diagnostic services generally available in a health care facility; and

(2) the administration of drugs, biologicals or related preparations in conjunction with the provision of services referred to in paragraph 1.

O.C. 1607-92, s. 117R1; O.C. 1635-96, s. 11; O.C. 390-2012, s. 10.

## EQUIVALENT COURSE

O.C. 1607-92.

**128R1.** For the purposes of section 128 of the Act, a music course other than such a course following a curriculum established or approved by the Minister of Education, Recreation and Sports is a prescribed equivalent course.

O.C. 1607-92, s. 128R1; 2005, c. 28, s. 195.

**129R1.** (*Revoked*).

O.C. 1607-92, s. 129R1; O.C. 1635-96, s. 12.

## FOOD OR BEVERAGE SUPPLIED IN A SCHOOL CAFETERIA

O.C. 1607-92.

**131R1.** For the purposes of section 131 of the Act, the following foods and beverages are prescribed food and beverages:

(1) carbonated beverages;

(2) beverages referred to in paragraph 4 of section 177 of the Act, where they are sold in cans, cartons or bottles; and

(3) foods referred to in any of paragraphs 6 to 13 of section 177 of the Act, where they are prepackaged for sale to consumers.

O.C. 1607-92, s. 131R1.

## GAME OF CHANCE

O.C. 1607-92.

**138.1R1.** For the purposes of paragraph 9 of section 138.1 of the Act, a game of chance organized by the Société des loteries du Québec is a prescribed game of chance.

O.C. 1470-2002, s. 4.

**146R1.** For the purposes of section 146 of the Act, a game of chance organized by the Société des loteries du Québec is a prescribed game of chance.

O.C. 1607-92, s. 146R1.

**MEDICAL DEVICE**

O.C. 1607-92.

**176R1.** *(Revoked).*

O.C. 1607-92, s. 176R1; O.C. 1466-98, s. 1.

**176R2.** *(Revoked).*

O.C. 1607-92, s. 176R2; O.C. 1466-98, s. 1.

**AGRICULTURE AND FISHING**

O.C. 1607-92.

**178R1.** For the purposes of paragraph 10 of section 178 of the Act, sections 178R2 to 178R12 list the property related to agriculture that is prescribed property, where it is provided by way of sale.

O.C. 1607-92, s. 178R1; O.C. 1108-95, s. 2.

**178R2.** In respect of tillage equipment, the prescribed property is the following:

- (1) disc plows with 3 furrows or more;
- (2) mouldboard plows with 3 furrows or more;
- (3) row crop cultivators with an operational width of at least 2.44 m (8 feet);
- (4) field cultivators with an operational width of at least 2.44 m (8 feet);
- (5) rotovators with an operational width of at least 1.83 m (6 feet);
- (6) combination discer-cultivators with an operational width of at least 2.44 m (8 feet);
  - (6.1) mulchers with an operational width of at least 2.44 m (8 feet);
- (7) chisel plows with an operational width of at least 2.44 m (8 feet);
- (8) discers with an operational width of at least 2.44 m (8 feet);
- (9) harrows with an operational width of at least 2.44 m (8 feet), when sold in complete units;
- (10) rotary hoes with an operational width of at least 2.44 m (8 feet);
- (11) rototillers with an operational width of at least 1.83 m (6 feet);

(12) pulverizers with an operational width of at least 2.44 m (8 feet);

(12.1) bean harvesters with an operational width of at least 2.44 m (8 feet);

(13) *(paragraph revoked)*;

(13.1) farm-type roller-packers with an operational width of at least 2.44 m (8 feet);

(14) rod weeders with an operational width of at least 2.44 m (8 feet);

(15) subsoil chisels with an operational width of at least 2.44 m (8 feet).

O.C. 1607-92, s. 178R2; O.C. 1463-2001, s. 7.

**178R3.** In respect of haying equipment, the prescribed property is the following:

- (1) hay conditioners, crushers or crimpers;
- (2) hay cubers;
- (2.1) silage baggers and round-bale wrapping machines;
- (3) hay tedders;
- (4) mower-conditioners;
- (5) bale throwers, elevators or conveyors;
- (6) hay balers;
- (7) hay rakes;
- (8) swath turners and windrow turners.

O.C. 1607-92, s. 178R3; O.C. 1463-2001, s. 8.

**178R4.** In respect of harvesting equipment, the prescribed property is the following:

- (1) self-propelled or pull-type swathers;
- (2) self-propelled or pull-type windrowers;
- (3) self-propelled or pull-type combines;
- (4) combine or forage harvester pickups;
- (5) self-propelled, tractor-mounted or pull-type mechanical fruit or vegetable pickers or harvesters;
- (6) forage harvesters;
- (7) headers for swathers, windrowers, combines or forage harvesters.

O.C. 1607-92, s. 178R4; O.C. 1463-2001, s. 9.



**178R5.** In respect of grain handling or processing equipment, the prescribed property is the following:

- (1) farm-type tub grinders and other farm-type feed grinders;
- (2) farm-type feed grinder mixers;
- (3) grain bins or tanks with a capacity of not more than 181 m<sup>3</sup> (5,000 bushels);
- (4) self-propelled feed or ensilage carts;
  - (4.1) transportable conveyors with belts less than 76.2 cm (30 inches) wide and 0.48 cm (3/16 inch) thick, transportable farm grain augers, transportable farm utility augers and transportable elevators;
- (5) bin sweeps or cleaners designed for attachment to portable farm grain augers;
- (6) farm-type feed mixers;
- (7) ensilage mixers;
- (8) farm-type feed mills, including roller mills and hammer mills;
  - (8.1) grain dryers;
- (9) farm-type grain toasters for use in livestock feed production;
- (10) farm tractor-powered pneumatic grain conveyors;

(11) *(paragraph revoked)*.

O.C. 1607-92, s. 178R5; O.C. 1463-2001, s. 10.

**178R6.** In respect of planters and seeders, the prescribed property is the following:

- (1) farm-type row-crop or toolbar seeders or planters designed to seed 2 or more rows at a time;
- (2) grain or seed drills with an operational width of at least 2.44 m (8 feet);
- (3) airflow seeders.

O.C. 1607-92, s. 178R6.

**178R7.** In respect of tractors, the prescribed property is tractors designed for farm use that have a rating of at least 44,74 kW at power takeoff (60 PTO h.p.).

O.C. 1607-92, s. 178R7.

**178R8.** In respect of miscellaneous property, the prescribed property is the following:

(1) rock or root windrowers, rock rakes and root rakes;

(1.1) self-propelled, tractor-mounted or pull-type agricultural wagons or trailers designed for

(a) off-road handling and transporting of grain, forage, livestock feed or fertilizer, and

(b) use at speeds not exceeding 40 km per hour;

(1.2) individual components of an automated and computerized farm livestock or poultry feeding system, when the components are supplied together unassembled and, once assembled, constitute the fully operational feeding system;

(2) individual components of a milking system that consists of a receiver group, vacuum supplier, pulsators and related equipment, when the components are supplied together unassembled and, once assembled, constitute a fully operational milking system;

(3) farm-type refrigerated bulk milk coolers;

(3.1) shredders with an operational width of at least 3.66 m (12 feet);

(4) silo unloaders;

(4.1) farm-type granular fertilizer or pesticide applicators with an operational capacity of at least 0.2265 m<sup>3</sup> (8 cubic feet);

(5) liquid, box, tank or flail manure spreaders;

(6) mechanical rock or stone pickers;

(6.1) leafcutter bees;

(7) *(paragraph revoked)*;

(8) forage blowers;

(8.1) assembled and fully operational automated and computerized farm livestock or poultry feeding systems;

(9) assembled, fully operational milking systems consisting of a receiver group, vacuum supplier, pulsators and related equipment;

(10) injection systems for liquid manure spreaders;

(11) self-propelled, tractor-mounted, cultivator-mounted or pull-type field sprayers with a capacity of at least 300 L (66 gallons).

O.C. 1607-92, s. 178R8; O.C. 1463-2001, s. 11.

**178R9.** Feed, when sold in bulk quantities of at least 20 kg (44 lbs) or in bags that contain at least 20 kg (44 lbs), is

prescribed property where it fulfils all of the following conditions:

(1) it is a complete feed, supplement, macro-premix, micro-premix or mineral feed, other than a trace mineral salt feed, within the meaning assigned to those expressions by the Feeds Regulations, 1983 (SOR/83-593, (1983) 117 Canada Gazette Part II, 2813);

(2) it is labelled in accordance with the Regulations referred to in paragraph 1; and

(3) it is designed for

(a) a particular species or class of farm livestock, fish or poultry that are ordinarily raised or kept to produce, or to be used as, food for human consumption or to produce wool, or

(b) rabbits.

O.C. 1607-92, s. 178R9; O.C. 1463-2001, s. 12.

**178R9.L.** Feed that is designed for ostriches, rheas, emus or bees, when sold in bulk quantities of at least 20 kg (44 lbs) or in bags that contain at least 20 kg (44 lbs).

O.C. 1463-2001, s. 13.

**178R10.** By-products of the food processing industry and plant or animal products that are ordinarily used as feed, or as ingredients in feed, for the farm livestock, fish or poultry referred to in subparagraph *a* of paragraph 3 of section 178R9 or for rabbits, ostriches, rheas, emus or bees, when sold in bulk quantities of at least 20 kg (44 lbs) or in bags that contain at least 20 kg (44 lbs), are prescribed property.

O.C. 1607-92, s. 178R10; O.C. 1463-2001, s. 14.

**178R11.** Pesticides labelled in accordance with the Pest Control Products Regulations (C.R.C., c. 1253) as having a purpose that includes agricultural use and a product class designation other than "Domestic", are prescribed property.

O.C. 1607-92, s. 178R11; O.C. 1463-2001, s. 15.

**178R12.** The quota issued by a board of producers within the meaning of the Act respecting the marketing of agricultural, food and fish products (chapter M-35.1) or authorized by a government body or marketing board in respect of an agricultural product the supply of which is referred to in section 177 of the Act or in any of paragraphs 1, 2, 3 and 4 of section 178 of the Act, or in respect of tobacco leaves that have not been processed further than drying and sorting, is prescribed property.

O.C. 1607-92, s. 178R12; O.C. 1105-2014, s. 1.

**178R13.** For the purposes of paragraph 10 of section 178 of the Act, sections 178R14 to 178R16 list the property

related to fishing that is prescribed property, where it is provided by way of sale.

O.C. 1607-92, s. 178R13; O.C. 1108-95, s. 3.

**178R14.** A fishing vessel that is supplied to a person by way of sale in Québec, or by way of sale outside Québec and brought into Québec by the person, for use by the person in commercial fishing, is prescribed property where the following information is provided:

(1) the registration number assigned to the person under section 415 or 415.0.6 of the Act;

(2) a declaration signed by the person that he intends to use the vessel in commercial fishing;

(3) the number of a commercial fishing licence of the person:

(a) in the case of commercial fishing on the Atlantic coast of Canada, a licence that was issued to the person by the Department of Fisheries and Oceans, other than a licence to harvest marine plants or to fish for mussels, oysters, shark, smelt or squid;

(b) in the case of commercial fishing on the Pacific coast of Canada, a licence that was issued to the person, or that was issued in respect of the vessel, by the Department of Fisheries and Oceans, other than a Category D, P or Z licence;

(c) in the case of commercial fishing in the Yukon Territory, the Northwest Territories or the Territory of Nunavut, a commercial fishing licence that was issued to the person by the Department of Fisheries and Oceans; or

(d) in the case of an inland fishery, a commercial fishing licence that was issued to the person by the Minister of Agriculture, Fisheries and Food;

(4) in the case of commercial fishing on the Atlantic coast of Canada, the number set out in the registration card issued in respect of the vessel by the Department of Fisheries and Oceans.

The information mentioned in the first paragraph shall be provided:

(1) to the supplier at the moment of the sale, in the case of a supply made in Québec;

(2) to the Minister immediately after the vessel is brought into Québec, in the case of a supply made in Canada elsewhere than in Québec; or

(3) to the customs office from which the vessel is released at the time of the accounting or the interim accounting for the vessel in accordance with section 32 of the Customs Act

(Revised Statutes of Canada, 1985, chapter 1, 2nd Supplement), in the case of an importation.

O.C. 1607-92, s. 178R14; O.C. 1108-95, s. 4; O.C. 1463-2001, s. 51; O.C. 229-2014, s. 8; O.C. 321-2017, s. 2.

**178R15.** In respect of fishing nets and related gear, the prescribed property is the following:

- (1) trawl-nets and the following accessories for trawl-nets:
    - (a) corkline (top rope);
    - (b) webbing;
    - (c) leadline;
  - (2) gill-nets and seines and the following accessories for gill-nets and seines:
    - (a) corkline (top rope) and floats;
    - (b) webbing;
    - (c) leadline;
  - (3) entrapment webbing and predator webbing;
  - (4) trawl-net doors;
  - (5) gill-net drums, seine drums, trawl-net drums and long-line drums.
- O.C. 1607-92, s. 178R15.

**178R16.** In respect of miscellaneous gear, the prescribed property is the following:

- (1) mechanical net washers;
- (2) automatic baiters;
- (3) pescalators;
- (4) manufactured netpens for use in aquaculture;
- (5) automatic netpen feeders;
- (6) automatic jiggers.

O.C. 1607-92, s. 178R16.

#### INFORMATION NECESSARY FOR A CLAIM FOR INPUT TAX REFUND

O.C. 1607-92.

**201R1.** For the purposes of sections 201R3 to 201R5, the expression:

“goods and services tax paid or payable” means tax that has become payable or, if it has not become payable, has been

paid under Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15);

“intermediary” of a person means, in respect of a supply, a registrant who, acting as a mandatary for the person or under an agreement with the person, causes or facilitates the making of the supply by the person;

“supporting documentation” means a document containing the information prescribed by sections 201R3 to 201R5 and also includes:

- (1) an invoice;
- (2) a receipt;
- (3) a credit-card receipt;
- (4) a debit note;
- (5) a book or ledger of account;
- (6) a written agreement;
- (7) any record contained in a computerized or electronic retrieval or data storage system; and
- (8) any other document validly issued or signed by a registrant in respect of a supply made by him and in respect of which there is tax paid or payable;

“tax paid or payable” means tax that has become payable or, if it has not become payable, has been paid.

O.C. 1607-92, s. 201R1; O.C. 1463-2001, s. 16; O.C. 1463-2001, s. 51.

**Interpretation Bulletins:** TVQ. 16-30/R1; TVQ. 201-2/R1.

**201R2.** For the purposes of section 201 of the Act, sections 201R3 to 201R5 list the information that is prescribed information.

O.C. 1607-92, s. 201R2.

**Interpretation Bulletins:** TVQ. 16-30/R1.

**201R3.** Where the total amount paid or payable shown on the supporting documentation in respect of one or more supplies is less than \$30, the prescribed information is the following:

- (1) the name of the supplier or the intermediary in respect of the supply, or the name under which the supplier or the intermediary does business;
- (2) where an invoice is issued in respect of the supply or supplies, the date of the invoice;
- (3) where an invoice is not issued in respect of the supply or supplies, the date on which there is tax paid or payable in respect thereof;
- (4) the total amount paid or payable for the supply or supplies;
- (5) subject to paragraph 6, the tax paid or payable or the tax rate in respect of each supply;

(6) where an amount constituted by both the tax paid or payable and the goods and services tax paid or payable is shown on the supporting documentation, the total of the tax paid or payable and the goods and services tax paid or payable in respect of each taxable supply, and a statement to the effect that that total includes the tax paid or payable; and

(7) a description of each supply sufficient to identify it, where the supporting documentation without that description does not enable the input tax refund to be determined with certainty.

O.C. 1607-92, s. 201R3; O.C. 1463-2001, s. 17; O.C. 1282-2003, s. 2; O.C. 134-2009, s. 1; O.C. 390-2012, s. 11.

**Interpretation Bulletins:** TVQ. 16-30/R1; TVQ. 201-2/R1.

**201R4.** Where the total amount paid or payable shown on the supporting documentation in respect of one or more supplies is \$30 or more and less than \$150, the prescribed information is the following:

(1) the name of the supplier or the intermediary in respect of the supply, or the name under which the supplier or the intermediary does business, and the registration number assigned under any of sections 415, 415.0.2 and 415.0.6 of the Act to the supplier or the intermediary, as the case may be; and

(2) the information required in paragraphs 2 to 7 of section 201R3.

O.C. 1607-92, s. 201R4; O.C. 1463-2001, s. 18; O.C. 1282-2003, s. 3; O.C. 321-2017, s. 3.

**Interpretation Bulletins:** TVQ. 16-30/R1; TVQ. 201-2/R1.

**201R5.** Where the total amount paid or payable shown on the supporting documentation in respect of one or more supplies is \$150 or more, the prescribed information is the following:

(1) the information required in section 201R4;

(2) the recipient's name or the name under which the recipient does business, or the name of the recipient's mandatary or authorized representative;

(3) the terms of payment; and

(4) a description of each supply sufficient to identify it.

O.C. 1607-92, s. 201R5; O.C. 321-2017, s. 4.

**Interpretation Bulletins:** TVQ. 16-30/R1; TVQ. 201-2/R1.

## USED SPECIFIED CORPOREAL MOVABLE PROPERTY

O.C. 1607-92.

**217RL.** *(Revoked).*

O.C. 1607-92, s. 217R1; O.C. 1466-98, s. 2.

**217R2.** *(Revoked).*

O.C. 1607-92, s. 217R2; O.C. 1466-98, s. 2.

## SPECIFIED CORPOREAL MOVABLE PROPERTY

O.C. 1607-92.

**218RL.** *(Revoked).*

O.C. 1607-92, s. 218R1; O.C. 1466-98, s. 2.

**219RL.** *(Revoked).*

O.C. 1607-92, s. 219R1; O.C. 1466-98, s. 2.

## PRESCRIBED MANDATARIES

O.C. 1463-2001, s. 19.

**244.1RL.** For the purposes of section 244.1 of the Act, the mandataries of the Gouvernement du Québec, except the entities listed in Schedule III and government departments, are prescribed mandataries.

O.C. 1463-2001, s. 19; O.C. 1105-2014, s. 2.

**267RL.** *(Revoked).*

O.C. 1463-2001, s. 19; O.C. 321-2017, s. 5.

**267.1RL.** For the purposes of section 267.1 of the Act, the mandataries of the Gouvernement du Québec, except the entities listed in Schedule III and government departments, are prescribed mandataries.

O.C. 321-2017, s. 6.

## NET TAX FOR GAMES OF CHANCE

O.C. 1607-92; O.C. 1470-2002, s. 5.

**279RL.** For the purposes of section 279 of the Act:

(1) the Société des loteries du Québec and a corporation, referred to in section 279R28, that is a subsidiary wholly-owned corporation of the Société des loteries du Québec are registrants referred to in that section 279;

(2) the manner, referred to in that section, of determining the net tax is that prescribed in sections 279R2 to 279R29.

O.C. 1607-92, s. 279R1; O.C. 1470-2002, s. 6; O.C. 701-2013, s. 9.

**279R2.** For the purposes of sections 279R1 to 279R29, the expression:

“casino operating service” means a service of managing, administering and carrying on the day-to-day operations of the gaming authority's gaming activities that are connected with a casino of the authority;

“consideration”, in respect of a supply of a service, other than a service referred to in section 279R3, made to the

gaming authority by a distributor of the authority, does not include a reimbursement;

“distributor” has the meaning assigned by section 350.8 of the Act;

“face value” of a right to play or participate in a game of chance that is evidenced by a ticket, card or other printed device, or face value of such a device, means the amount shown on the device as its price inclusive of tax under Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) and of tax under Title I of the Act;

“gaming activity” means commercial activity of the gaming authority except to the extent to which the activity involves the making of non-gaming supplies by the authority and includes anything done by the authority in connection with the acquisition, establishment, disposition or termination of the commercial activity;

“gaming authority” means the Société des loteries du Québec;

“imputed input tax refund” means the amount that would be the input tax refund in respect of the property or service for the reporting period of the gaming authority if the amount in respect of the property or service that the authority is required under any of subparagraphs i to iii of subparagraph *e* of paragraph 1 of the second paragraph of section 279R13 to include in determining the imputed tax payable by the authority for the period were tax that became payable by the authority during the period in respect of that property or service;

“instant win game” means a game of chance the right to play or participate in which is evidenced by a ticket, card or other printed device that contains sufficient information to ascertain, without reference to any other information, whether a holder of the device is entitled to receive a prize or winnings;

“instant win ticket” means a ticket, card or other printed device that is or is evidence of a right to play or participate in an instant win game;

“lease interval”, in respect of a supply by way of lease of property, means the period to which a payment forming part of the consideration for the supply is attributable and that is all or part of the period during which possession or use of the property is provided under the agreement for the supply;

“manufacturing” in respect of property, includes the production, processing or packaging of the property;

“non-gaming activity” means a commercial activity of the gaming authority except to the extent to which the activity is a gaming activity;

“non-gaming reimbursement” means a reimbursement paid or payable by the gaming authority that is in respect of an expense incurred by a distributor of the authority and that is part of the cost to the authority of making non-gaming supplies;

“non-gaming supply” means a supply other than

(1) a supply of a service of accepting a bet on a game of chance, race or other event or occurrence;

(2) a supply of a right to play or participate in a game of chance, or a ticket, card or other printed device that is evidence of such a right, made to a distributor of the gaming authority;

(3) a supply referred to in paragraph 2 of section 350.11 of the Act that, but for that section, would be a supply by the gaming authority to a distributor of the authority;

(4) a supply of a prize in kind; and

(5) a promotional supply;

“non-taxable reimbursement” means a reimbursement paid or payable to a distributor of the gaming authority in respect of an expense incurred by the distributor in connection with supplying a casino operating service to the authority, where the expense is

(1) consideration, other than interest, for a supply made to the distributor, other than a supply that would be deemed under section 350.11 of the Act not to be a supply if it were made to the authority instead of to the distributor, that is

(a) an exempt supply of movable property or a service;

(b) a zero-rated supply; or

(c) a taxable supply all or part of the consideration for which is, by reason of section 68 of the Act, not included in calculating the tax payable in respect of the supply; or

(2) property tax payable by the distributor;

“period cost” for a particular period, in respect of a supply to the gaming authority of corporeal movable property or an immovable made by way of lease, means the total of

(1) the total of all amounts each of which is the portion of the capital cost of the corporeal movable property or immovable to the supplier that is reasonably allocated to a lease interval for which a payment forming part of the consideration for the supply becomes due in the particular period or is paid in the particular period without having become due;

(2) the total of all amounts each of which is an amount, other than an amount referred to in paragraph 1, that is a cost to the supplier that is reasonably attributable to the making of the supply for a lease interval referred to in that paragraph, other than, in the case of a supply to which section 279R29 applies, the portion, if any, of that cost that is deducted from the value of the consideration for the supply in determining, under that section, the amount deemed to be the tax payable in respect of the supply;

(3) any capital loss on the disposition of the corporeal movable property or immovable by the supplier that is recovered from the authority during the particular period; and

(4) an amount that, at any time in the particular period, the supplier recognizes in the supplier’s books of account as an

unrecoverable loss, being the amount by which the unamortized capital cost of the corporeal movable property or immovable exceeds its fair market value at that time;

“prize in kind” means property or a service that is given as a prize or winnings in a game of chance;

“promotional supply”, by the gaming authority, means

(1) a supply of property, other than a supply by way of sale of capital property of the authority, made for no consideration or for nominal consideration; or

(2) a supply by way of sale of the following property or services for consideration that is less than the basic cost to the authority of the property or service:

(a) a service or incorporeal movable property purchased by the authority;

(b) corporeal movable property, other than capital property of the authority;

“property tax” means a tax imposed by a municipality or other local authority on an immovable or in respect of the ownership, occupation or use of an immovable;

“reimbursement” means an amount of consideration, within the meaning of section 1 of the Act, that

(1) is paid or payable by the gaming authority to a distributor of the authority as an allowance or reimbursement in respect of an expense incurred or to be incurred by the distributor otherwise than as a mandatary of the authority; and

(2) is invoiced or charged to the authority separately from amounts that are not in respect of specific expenses incurred or to be incurred by the distributor;

“right” of the gaming authority has the meaning assigned by section 350.8 of the Act.

O.C. 1470-2002, s. 7; O.C. 701-2013, s. 10; O.C. 204-2020, s. 1.

**279R3.** For the purposes of sections 279R1 to 279R29, the basic cost to the gaming authority of movable property or a service is equal to,

(1) in the case of food or a beverage prepared by the authority, the total of all consideration paid or payable by the authority to purchase the food or beverage and the ingredients used in its preparation, to the extent that these considerations are a cost to the authority of the prepared food or beverage;

(2) in the case of particular corporeal movable property, other than food or a beverage, manufactured in whole or in part by or for the authority, the total of all consideration paid or payable by the authority to purchase the following property and services to the extent that these considerations are a cost to the authority of the particular property:

(a) corporeal movable property incorporated into or forming a constituent or component part of the particular property;

(b) corporeal movable property consumed or expended directly in the process of manufacturing the particular property; and

(c) a service of manufacturing the particular property in whole or in part;

(3) in the case of corporeal movable property that is purchased by the authority and is not further manufactured by or for the authority, the consideration paid or payable by the authority to purchase the property; and

(4) in the case of incorporeal movable property or a service, the consideration paid or payable by the authority to purchase the property or service.

O.C. 1470-2002, s. 7; O.C. 701-2013, s. 11.

**279R3.1.** A supply of a particular property or service, made by the gaming authority, is not included in the definition of “promotional supply” in section 279R2 if the authority would, in the absence of this section, be entitled to include, in determining the total referred to in paragraph 2 of the second paragraph of section 279R13 or paragraph 2 of the second paragraph of section 279R18, all or a portion of an input tax credit in respect of

(1) the particular property or service;

(2) a service of manufacturing the particular property; or

(3) other corporeal movable property acquired or brought into Québec by the authority for use as an ingredient in preparing the particular property or for the purpose of being incorporated into, forming a constituent or component part of, or being consumed or expended directly in the process of the manufacturing of the particular property.

O.C. 701-2013, s. 12.

**279R3.2.** For the purposes of the definition of “promotional supply” in section 279R2, if, in making a supply of property or a service, the gaming authority accepts from the recipient of the supply a coupon, a ticket, a receipt, a device that, without regard to section 350.7 of the Act, is a gift certificate or any other device that may be exchanged for the property or service or that entitles the recipient to a reduction of the price of the property or service — the amount of the reduction in this section referred to as the “coupon value” —, or applies, as a reduction of, or credit against, the price of the property or service, an amount — in this section referred to as the “credit value” — that has been credited in favour of the recipient by the authority, the consideration for the supply is deemed to be equal to the amount that would, without regard to sections 350.1 to 350.5

of the Act, be the consideration for the supply less the coupon value or credit value, as the case may be.

O.C. 701-2013, s. 12.

**279R3.3.** Section 279R3.2 does not apply in respect of a supply of property or service made by the gaming authority if

- (1) section 350.2 of the Act applies in respect of the supply;
- (2) the consideration for the supply is reduced in circumstances in which section 448 of the Act applies; or
- (3) the property or service is given in exchange, or the reduction or credit is provided, in lieu of refunding or reducing all or part of the consideration for the non-gaming supply, made by the authority, of another property or service.

O.C. 701-2013, s. 12.

**279R4.** For the purposes of sections 279R1 to 279R29, the sale of a right to play or participate in a game of chance conducted by the gaming authority to a person other than a distributor of the authority is deemed to be a supply of a service of accepting a bet on the game in an amount equal to the selling price of the right, and the purchase of the right is deemed to be the betting of that amount on the game.

O.C. 1470-2002, s. 7.

**279R5.** The net tax of the gaming authority for a reporting period of the authority is the positive or negative amount determined by the formula

$A + B.$

For the purposes of this formula,

- (1) A is the authority's net tax for the period attributable to gaming activities determined in accordance with sections 279R6 to 279R17; and
- (2) B is the authority's positive or negative net tax for the period attributable to non-gaming activities determined in accordance with section 279R18.

O.C. 1470-2002, s. 7.

**279R6.** The gaming authority's net tax attributable to gaming activities for a reporting period of the authority is the amount determined by the formula

$A - B.$

For the purposes of this formula,

- (1) A is the total of all amounts that the authority is required under section 279R7 or 279R8 to add in determining its net tax for the period; and
- (2) B is the total of all credits of the authority for the period in respect of prizes or winnings determined under

section 279R9 or 279R10 and the authority's additional credits in respect of gaming activities for the period determined under section 279R11.

O.C. 1470-2002, s. 7.

**279R7.** Where a person bets an amount with the gaming authority, other than by purchasing an instant win ticket from a distributor of the authority, the authority shall, in determining its net tax attributable to gaming activities for the reporting period in which it becomes ascertainable whether an amount is payable as a prize or winnings in respect of the bet, add the amount determined by multiplying the total amount that is paid by the person in respect of the bet, including any amount payable by that person as the tax provided for in Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) and the tax provided for in Title I of the Act, by the tax fraction.

O.C. 1470-2002, s. 7.

**279R8.** Where the gaming authority has delivered or agreed to deliver an instant win ticket to a distributor of the authority and, during a reporting period of the authority, the distributor pays or becomes liable to pay an amount in respect of the ticket to the authority, the authority shall, in determining its net tax attributable to gaming activities for the period, add the amount determined by multiplying the face value of the ticket by the tax fraction.

O.C. 1470-2002, s. 7.

**279R9.** A credit of the gaming authority for a reporting period of the authority in respect of an amount of money that the authority becomes liable, during the period, to pay as a prize or winnings in a game of chance conducted by the authority, other than a prize or winnings in respect of a bet made by purchasing an instant win ticket from a distributor of the authority, is the amount determined by multiplying the amount of money by the tax fraction.

O.C. 1470-2002, s. 7.

**279R10.** A credit of the gaming authority for a reporting period of the authority in respect of a prize or winnings in respect of an instant win ticket of a particular kind that the authority has delivered or agreed to deliver to a distributor of the authority and in respect of which the distributor pays or becomes liable to pay, during the period, an amount to the authority is the amount determined by multiplying the expected value, determined on the basis of mathematical probability, of the prize or winnings in respect of each instant win ticket of that kind supplied by the authority by the tax fraction.

O.C. 1470-2002, s. 7.

**279R11.** The gaming authority's additional credit in respect of gaming activities for a reporting period of the authority is the amount determined by the formula

$A - B - C.$

For the purposes of this formula,

(1) A is the total of all amounts that the authority is required, under section 279R7 or 279R8, to add in determining its net tax for the period;

(2) B is the total of all amounts each of which is a credit of the authority in respect of a prize or winnings for the period determined under section 279R9 or 279R10; and

(3) C is the imputed tax payable by the authority on gaming expenses for the period determined under sections 279R12 to 279R17.

O.C. 1470-2002, s. 7.

**279R12.** The imputed tax payable by the gaming authority on gaming expenses for a particular reporting period of the authority is the amount determined by the formula

$$A + B + C + D + E.$$

For the purposes of this formula,

(1) A is the amount determined by the formula in section 279R13;

(2) B is the total of all amounts each of which is an amount of tax that would have become payable by the authority during the particular period in respect of consideration for a supply of a casino operating service made to the authority by a distributor of the authority if section 350.11 of the Act did not apply to the supply and the consideration for the supply were equal to the amount determined by the formula in section 279R14;

(3) C is the total of all amounts each of which is an amount determined by the formula in section 279R15;

(4) D is the total of all amounts each of which is a positive or negative amount determined, in respect of each distributor of the authority, by the formula in section 279R16; and

(5) E is:

(a) if the particular period includes the last day of February in a calendar year, the total of all amounts, if any, each of which is determined by the formula in section 279R17;

(b) in any other case, zero.

O.C. 1470-2002, s. 7.

**279R13.** The formula referred to in paragraph 1 of the second paragraph of section 279R12 is

$$A.1 - A.2.$$

For the purposes of this formula,

(1) A.1 is the total of all amounts each of which is, as the case may be:

(a) an amount of tax, other than tax that is deemed under section 256 or 257 of the Act to have been paid or that is calculated on a reimbursement, that became payable during the period, or that was paid during this period without having become payable, by the authority in respect of property or a service, other than a casino operating service or a prize in kind, that was acquired or brought into Québec by the authority;

(b) twice the amount determined under section 279R27 for the period as the imputed tax payable by the authority in respect of expenses incurred by the Interprovincial Lottery Corporation;

(c) an amount of tax that the authority is deemed to have collected during the period under section 259 of the Act;

(c.1) an amount, other than an amount described in subparagraph ii of subparagraph e, of tax in respect of a supply made by a person not resident in Canada who is deemed under section 23 of the Act to have been made outside Québec, that would have become payable by the authority during the period if the supply had been made in Québec by a registrant;

(d) the total of all amounts each of which is determined by the formula in the fourth paragraph;

(e) twice the value of all amounts each of which is, as the case may be:

i. an amount that, but for sections 75.1 and 334 of the Act, would have become payable by the authority during the period as tax under section 16 of the Act in respect of a supply made to the authority;

ii. an amount that would have become payable by the authority during the period as tax under any of sections 17, 18 or 18.0.1 of the Act if the authority's gaming activities were not commercial activities;

iii. an amount determined under the sixth paragraph;

iv. an amount that would have become payable by the authority during the period as tax under section 16 of the Act in respect of an exempt supply of an immovable made to the authority by way of lease by a wholly-owned subsidiary of the authority that had acquired the immovable for consideration equal to fair market value, if the supply had been a taxable supply and if the amount of consideration for the supply that had become due in the period or was paid in the period without having become due were equal to the greater of the period cost of the supply for the period and the total of any amounts of consideration for the supply, as otherwise determined for the purposes of Title I of the Act,



that became due in the period or were paid in the period without having become due; or

v. an amount determined under the seventh paragraph; and

(2) A.2 is the total of all amounts each of which is determined by the formula

$$A.5 \times A.6.$$

For the purposes of this formula,

(1) A.5 is, as the case may be:

(a) an input tax refund of the authority for the period that is in respect of an amount included under subparagraph *a* of paragraph 1 of the second paragraph for that period; or

(b) twice the value of an imputed input tax refund of the authority for the period that is in respect of an amount included under any of subparagraphs *i* to *iii* of subparagraph *e* of paragraph 1 of the second paragraph for that period; and

(2) A.6 is the extent, expressed as a percentage, to which the authority is, subject to sections 279R19 to 279R25, entitled to include the input tax refund or imputed input tax refund, as the case may be, in determining the total referred to in paragraph 2 of the second paragraph for the period.

The formula referred to in subparagraph *d* of paragraph 1 of the second paragraph is

$$A.3 \times A.4.$$

For the purposes of this formula,

(1) A.3 is a reimbursement, other than a non-gaming reimbursement, that became payable during the period, or that was paid during that period without having become payable, by the authority to a distributor of the authority, other than:

(a) a non-taxable reimbursement;

(b) a reimbursement of the cost to the distributor of a right to play or participate in a game of chance given away free of charge by the distributor;

(c) a reimbursement of salaries, wages or other remuneration paid or payable by the distributor to an employee of the distributor to the extent that that remuneration is a cost to the distributor of supplying a casino operating service to the authority; or

(d) a reimbursement of an expense incurred by the distributor in the course of supplying a service referred to in subparagraph *c* of paragraph 1 of section 350.11 of the Act; and

(2) A.4 is the tax rate set out in the first paragraph of section 16 of the Act.

The amount referred to in subparagraph *iii* of subparagraph *e* of paragraph 1 of the second paragraph is equal to the amount by which the amount described in paragraph 1 exceeds the amount described in paragraph 2:

(1) the total of all amounts each of which is tax that would have become payable by the authority during the period under section 16 of the Act in respect of a supply, other than a supply referred to in subparagraph *iv* or *v* of subparagraph *e* of paragraph 1 of the second paragraph, made to the authority that is a taxable supply of property or a service made at less than fair market value, or an exempt supply by way of lease of corporeal movable property or an immovable, if the supply had been a taxable supply made for consideration equal to fair market value;

(2) the total amount of tax under section 16 of the Act that became payable by the authority during the period in respect of the supplies described in paragraph 1.

The amount referred to in subparagraph *v* of subparagraph *e* of paragraph 1 of the second paragraph is equal to the amount by which the amount described in paragraph 1 exceeds the amount described in paragraph 2:

(1) the amount of tax that would have become payable by the authority during the period under section 16 of the Act in respect of a taxable supply of property made to the authority by way of lease by a wholly-owned subsidiary of the authority that had acquired the property for consideration equal to fair market value, if the consideration for the supply, equal to the period cost of the supply for the period, became due in the period and if that were the only consideration for the supply that became due in the period or was paid in the period without having become due;

(2) the total amount of tax under section 16 of the Act that became payable by the authority during the period in respect of the supply.

O.C. 1470-2002, s. 7; O.C. 701-2013, s. 13.

**279R14.** The formula referred to in paragraph 2 of the second paragraph of section 279R12 is

$$B.1 - (B.2 + B.3).$$

For the purposes of this formula,

(1) B.1 is the consideration for the casino operating service determined under Title I of the Act without reference to section 350.11 of the Act;

(2) B.2 is the total of all amounts each of which is determined by the formula

$$B.4 \times B.5.$$

For the purposes of this formula,

(1) B.4 is an amount of salaries, wages or other remuneration, other than an amount described in paragraph 1 of the fourth paragraph, paid or payable by the distributor, or by a person — in this paragraph and in paragraph 1 of the fourth paragraph referred to as the “distributor’s subsidiary” — that is a wholly-owned subsidiary of the distributor, to an employee of the distributor or of the distributor’s subsidiary;

(2) B.5 is the extent, expressed as a percentage, to which the amount of salaries, wages or other remuneration is

(a) a cost to the distributor of supplying the casino operating service to the authority; or

(b) a cost to the authority of the management, administration and carrying on of the day-to-day operations of the authority’s gaming activities that are connected with a casino of the authority; and

(3) B.3 is the total of all amounts each of which is determined by the formula

$$B.6 \times B.7.$$

For the purposes of this formula,

(1) B.6 is a particular amount that is paid by, or is in respect of a supply of property or a service made by, the distributor or the distributor’s subsidiary to an employee of the distributor or of the distributor’s subsidiary or to a person related to such an employee, and that the employee is required under any of sections 37, 41, 41.1.1 and 41.1.2 of the Taxation Act (chapter I-3) to include in computing the employee’s income for a taxation year of the employee; and

(2) B.7 is the extent, expressed as a percentage, to which the particular amount is

(a) a cost to the distributor of supplying the casino operating service to the authority; or

(b) a cost to the authority of the management, administration and carrying on of the day-to-day operations of the authority’s gaming activities that are connected with a casino of the authority.

O.C. 1470-2002, s. 7; O.C. 701-2013, s. 14.

**279R15.** The formula referred to in paragraph 3 of the second paragraph of section 279R12 is

$$C.1 \times C.2.$$

For the purposes of this formula,

(1) C.1 is the total of all amounts each of which is an amount that, but for section 350.11 of the Act, would be consideration for a supply, other than a supply of a casino

operating service, made by a distributor of the authority to the authority or would be a reimbursement paid or payable by the authority to a distributor of the authority, other than a reimbursement that is a non-gaming reimbursement, a non-taxable reimbursement or a reimbursement of the cost to the distributor of a right to play or participate in a game of chance given away free of charge by the distributor or a reimbursement of salaries, wages or other remuneration paid or payable by the distributor to an employee of the distributor to the extent that that remuneration is a cost to the distributor of supplying a casino operating service to the authority, where

(a) if the amount represents a commission in respect of the sale, by the distributor on behalf of the authority, of a right to play or participate in a game of chance, other than an instant win game, it became ascertainable in the period whether a prize or winnings were payable in respect of the right; and

(b) in any other case, the amount became due to the distributor during the period or was paid to the distributor during the period without having become due; and

(2) C.2 is the tax rate set out in the first paragraph of section 16 of the Act.

O.C. 1470-2002, s. 7; O.C. 701-2013, s. 15.

**279R16.** The formula referred to in paragraph 4 of the second paragraph of section 279R12 is

$$(D.1 - D.2) \times D.3.$$

For the purposes of this formula,

(1) D.1 is the amount by which the amount described in subparagraph *a* exceeds the amount described in subparagraph *b*:

(a) the total face value of all rights of the authority evidenced by tickets, cards or other printed devices that were acquired by the distributor from the authority for the purpose of supply on the distributor’s own behalf otherwise than as prizes in kind and in the case of instant win tickets, the consideration for the supplies of which by the authority to the distributor became due during the period or was paid during the period without having become due, or in any other case, in respect of which it became ascertainable in the period whether amounts were payable as prizes or winnings;

(b) the total amount paid or payable for the supplies referred to in subparagraph *a* made by the authority to the distributor; and

(2) D.2 is the amount by which the amount described in subparagraph *a* exceeds the amount described in subparagraph *b*:

(a) the total face value of all rights of the authority evidenced by tickets, cards or other printed devices that were

supplied to the distributor by the authority, the face value of which is included in determining the value under subparagraph *a* of paragraph 1 for the period or a preceding reporting period of the authority and that are returned by the distributor to the authority during the period;

(b) the total amount paid or payable for the supplies referred to in subparagraph *a* made by the authority to the distributor;

(3) D.3 is the tax rate set out in the first paragraph of section 16 of the Act.

O.C. 1470-2002, s. 7; O.C. 701-2013, s. 16.

**279R17.** The formula referred to in subparagraph *a* of paragraph 5 of the second paragraph of section 279R12 is

$$E.1 \times (100\% - E.2) \times E.3.$$

For the purposes of this formula,

(1) E.1 is an amount, in this paragraph referred to as the "benefit amount",

(a) that:

i. was paid by the authority to an individual who was an employee of the authority during the previous calendar year or to a person related to the individual; or

ii. is in respect of a supply of property or a service, other than property or a service in respect of which the authority was not entitled to claim an input tax refund because of section 203 of the Act, made by the authority to an individual who was an employee of the authority during the previous calendar year or to a person related to the individual; and

(b) that the individual is required under any of sections 37, 41, 41.1.1 or 41.1.2 of the Taxation Act (chapter I-3) to include in computing the individual's income for that previous calendar year;

(2) E.2 is the extent, expressed as a percentage, to which the benefit amount is a cost to the authority of making non-gaming supplies other than the supply referred to in subparagraph ii of subparagraph *a* of paragraph 1; and

(3) E.3 is:

(a) where the benefit amount is required under section 41.1.1 or 41.1.2 of the Taxation Act to be included in computing the individual's income, the percentage referred to in section 290R1;

(b) where the benefit amount is required under section 37 or 41 of the Taxation Act to be included in computing the individual's income, the tax fraction.

O.C. 1470-2002, s. 7; O.C. 701-2013, s. 17; O.C. 204-2020, s. 2.

**279R18.** The gaming authority's net tax attributable to non-gaming activities for a reporting period of the authority is the positive or negative amount determined by the formula

$$A - B.$$

For the purposes of this formula,

(1) A is the total of all amounts each of which is, as the case may be:

(a) an amount that became collectible by the authority during the period, or that was collected by the authority during the period without having become collectible, on account of tax under section 16 of the Act in respect of a non-gaming supply made by the authority; or

(b) an amount that is required under any of sections 444 to 457.1.2 of the Act to be added in determining the authority's net tax for the period; and

(2) B is the total of:

(a) all amounts each of which is any of the following amounts claimed in the return filed under Chapter VIII of the Act by the authority for the period:

i. an input tax refund, other than an input tax refund referred to in subparagraph *b*, for the period or a preceding reporting period of the authority; or

ii. an amount in respect of a non-gaming supply that may be deducted under any of sections 444 to 450, 455 or 455.1 of the Act in determining the authority's net tax for the period;

(b) twice the value of all amounts each of which is any of the following amounts claimed in the return filed under Chapter VIII of the Act by the authority for the period:

i. an input tax refund of the authority for the period or a preceding reporting period of the authority in respect of tax deemed under section 256 or 257 of the Act to have been paid by the authority; or

ii. an input tax refund of the authority for the period or a preceding reporting period of the authority determined under section 233 of the Act;

(c) all amounts each of which is determined by the formula

$$B.1 \times (100\% - B.2).$$

For the purposes of this formula,

(1) B.1 is an amount of:

(a) a reduction, refund or credit of tax for which a credit note is received, or a debit note is issued, in the period by the

authority in circumstances described in section 449 of the Act; or

(b) a rebate received in the period by the authority on account of tax in the circumstances described in section 350.6 of the Act; and

(2) B.2 is the extent, expressed as a percentage, to which the authority was entitled to claim an input tax refund in respect of that tax in determining the authority's net tax for any reporting period.

O.C. 1470-2002, s. 7.

**279R19.** An input tax refund, other than an input tax refund determined under section 233 of the Act, or an imputed input tax refund, in respect of property or a service shall not be included in determining the total referred to in paragraph 2 of the second paragraph of section 279R13, or a total referred to in paragraph 2 of the second paragraph of section 279R18, to the extent that the property or service, as the case may be:

(1) was acquired or brought into Québec by the authority for consumption or use in gaming activities of the authority, in improving capital property used in gaming activities of the authority, in making promotional supplies or in making supplies of financial services that relate to gaming activities of the authority;

(2) was acquired or brought into Québec by the authority for the purpose of making a promotional supply;

(3) is corporeal movable property that was acquired or brought into Québec by the authority for use as an ingredient in preparing food or beverages the supply of which by the authority is a promotional supply;

(4) is corporeal movable property that was acquired or brought into Québec by the authority for the purpose of being incorporated into or forming a constituent or component part of, or being consumed or expended directly in the process of manufacturing, corporeal movable property, other than food or beverages, that the authority manufactures or engages another person to manufacture for the purpose of making a supply of the property that is a promotional supply; or

(5) is a service that is the manufacturing for the authority of corporeal movable property, other than food or beverages, and that the authority acquires for the purpose of making a supply of the property that is a promotional supply.

O.C. 1470-2002, s. 7; O.C. 701-2013, s. 18.

**279R20.** For the purposes of sections 233 to 234.1 and of Subdivision 5 of Division II of Chapter V of the Act in determining the net tax of the gaming authority, the following rules apply:

(1) sections 43 to 46, 234 and 240 to 244 of the Act do not apply to the authority;

(2) section 233 of the Act applies, with such modifications as the circumstances require, to all property, other than a passenger vehicle, acquired or brought into Québec by the authority for use as capital property of the authority as if the authority were not a public sector body and, in the case of movable property, the property acquired or brought into Québec by the authority for that use were an immovable;

(3) sections 256 to 259 of the Act apply, with such modifications as the circumstances require, to movable property acquired or brought into Québec by the authority for use as capital property of the authority, and to improvements to movable property that is capital property of the authority, as if the movable property were an immovable and the references in those sections to "acquired" were references to "acquired or brought into Québec";

(4) where the authority acquires or brings into Québec property for use as capital property of the authority in commercial activities of the authority, the authority is deemed to have acquired or brought into Québec the property for use in the authority's commercial activities only to the extent to which the property was acquired or brought into Québec for use in the authority's non-gaming activities; and

(5) where the authority uses property as capital property of the authority in commercial activities of the authority, that use is deemed to be use in the authority's commercial activities only to the extent to which the property is used in the authority's non-gaming activities.

O.C. 1470-2002, s. 7.

**279R21.** An amount shall not be included in determining the total referred to in paragraph 1 of the second paragraph of sections 279R6 and 279R18 for a reporting period of the gaming authority to the extent that that amount was included in that total for a preceding reporting period of the authority.

O.C. 1470-2002, s. 7.

**279R22.** An amount shall not be included in determining the total referred to in paragraph 2 of the second paragraph of section 279R18 for a particular reporting period of the gaming authority to the extent that that amount was claimed or included in that total in determining the net tax for a preceding reporting period of the authority unless

(1) the authority was not entitled to claim the amount in determining the net tax for that preceding period only because the authority did not satisfy the requirements of section 201 of the Act in respect of the amount before the return for that preceding period was filed; and

(2) where the authority is claiming the amount in a return for the particular reporting period and the Minister has not disallowed the amount as an input tax refund in assessing the

fees, interest and penalties of the authority under the Act for that preceding reporting period:

(a) the authority reports in writing to the Minister, on or before the time the return for the particular reporting period is filed, that the authority made an error in claiming that amount in determining the net tax of the authority for that preceding period; and

(b) where the authority does not report the error to the Minister at least three months before the expiration of the time limited by the second paragraph of section 25 of the Tax Administration Act (chapter A-6.002) for assessing the fees, interest and penalties of the authority for that preceding period, the authority pays, on or before the day the return for the particular reporting period is filed, that amount and any interest and penalty payable to the Minister.

O.C. 1470-2002, s. 7; 2010, c. 31, s. 175.

**279R23.** An amount shall not be included in determining the total referred to in paragraph 2 of the second paragraph of section 279R18 for a reporting period of the gaming authority to the extent that, before the end of the period, the amount was refunded to the authority under the Act or under any other Act of the Legislature of Québec or was remitted to the authority under the Tax Administration Act (chapter A-6.002).

O.C. 1470-2002, s. 7; 2010, c. 31, s. 175.

**279R24.** Sections 444 to 457.1.2 of the Act do not apply for the purpose of determining the net tax of the gaming authority except as otherwise provided in any of sections 279R2 to 279R29.

O.C. 1470-2002, s. 7.

**279R25.** The methods used by a person in a fiscal year to determine the extent to which a property or a service is acquired or brought into Québec by the person for consumption or use in particular activities or for particular purposes, and the extent to which the consumption or use by the person of a property or a service is made in particular activities or for particular purposes, shall be fair and reasonable and shall be used consistently by the person throughout the fiscal year.

O.C. 1470-2002, s. 7; O.C. 321-2017, s. 7.

**279R26.** Where a proceed from a game of chance conducted by the Interprovincial Lottery Corporation, in this section referred to as the "Corporation", is distributed in whole or in part to the gaming authority, the following rules apply for the purposes of sections 279R2 to 279R29 in determining the net tax of the authority:

(1) the rights to play or participate in that game to which the authority's share of the proceeds is attributable are deemed to be rights of the authority and not of the Corporation; and

(2) in relation to the particular rights:

(a) the game is deemed to be conducted by the authority and not the Corporation;

(b) the bets related to a right to play or to participate in a game of chance are deemed to be made with and accepted by the authority and not the Corporation; and

(c) the liability for the payment of any related prizes or winnings is deemed to be that of the authority and not the Corporation.

O.C. 1470-2002, s. 7.

**279R27.** Where the Interprovincial Lottery Corporation, in this section referred to as the "Corporation", incurs expenses in conducting a game of chance and those expenses are not charged to the gaming authority as consideration for a taxable supply but are charged at any time to the authority otherwise than as consideration for a supply or are taken into account in determining the amount of proceeds from the game that are paid, at any time, to the authority, the imputed tax payable by the authority in respect of those expenses for the reporting period of the authority that includes that time is, for the purposes of subparagraph *b* of paragraph 1 of the second paragraph of section 279R13, the amount determined by the formula

$$A \times (B - C).$$

For the purposes of this formula,

(1) A is the tax rate set out in the first paragraph of section 16 of the Act;

(2) B is the amount of those expenses; and

(3) C is the total determined in respect of the authority for that reporting period in accordance with element C of the formula described in section 13 of the Games of Chance (GST/HST) Regulations (SOR/98-440, (1998) 132 Can. Gaz., Part II, 2556).

O.C. 1470-2002, s. 7; O.C. 701-2013, s. 19.

**279R27.1.** If the gaming authority — in this section referred to as the "reporting authority" — is the distributor of another provincial gaming authority in relation to a game of chance conducted by or on behalf of the other authority, the following rules apply:

(1) in applying sections 279R12 to 279R25 and Title I of the Act in determining the imputed tax payable on gaming expenses and the input tax credits of the reporting authority, any amount paid or payable by the reporting authority on behalf of the other authority in respect of the acquisition, or bringing into Québec, of property or a service for consumption, use or supply in relation to the conduct of the game is to be taken into account as if

(a) the game were conducted by the reporting authority as part of the gaming activities of the reporting authority and not of the other authority;

(b) the property or service were acquired, or brought into Québec, and the amount were paid or payable by the reporting authority on its own account and not by the other authority;

(c) the rights to play or participate in the game were rights of the reporting authority and not of the other authority; and

(d) persons, other than the reporting authority, acting as distributors of the other authority in relation to the game were distributors of the reporting authority, and not of the other authority, in relation to the game;

(2) no amount that would, but for section 350.11 of the Act, be consideration for a supply by the reporting authority to the other authority in relation to the game is to be included in the total referred to in paragraph 1 of the second paragraph of section 279R15; and

(3) no amount of a reimbursement paid or payable by the other authority to the reporting authority in respect of an expense incurred or to be incurred by the reporting authority that is attributable to the game is to be included in the total referred to in paragraph 1 of the fifth paragraph of section 279R13 or in paragraph 1 of the second paragraph of section 279R15.

O.C. 701-2013, s. 20.

**279R28.** The net tax for a reporting period of a corporation that is a subsidiary wholly-owned corporation of the gaming authority and that supplies to the authority, by way of lease, licence or similar arrangement, an immovable acquired by the authority for use as the authority's head office is the amount that would be the corporation's net tax for the period determined under sections 428 to 432 of the Act if the amount collectible by it as or on account of tax under section 16 of the Act in respect of each such supply of that immovable to the authority were the amount determined in accordance with section 279R29.

O.C. 1470-2002, s. 7; O.C. 134-2009, s. 8.

**279R29.** Where a corporation that is a subsidiary wholly-owned corporation of the gaming authority makes a supply to the authority by way of lease, licence or similar arrangement, other than a supply to which sections 327.10 to 335 of the Act apply, of an immovable that the authority acquires for use as the authority's head office, the tax payable in respect of the supply is deemed, for the purposes of sections 279R2 to 279R29 and for the purposes of Title I of the Act in determining the net tax of the corporation, to be the tax that would be payable in respect of the supply if the value of the consideration for the supply were the amount determined by the formula

A – B.

For the purposes of this formula,

(1) A is the value of the consideration for the supply determined without reference to this section; and

(2) B is the total of all amounts each of which is determined by the formula

$B.1 \times B.2 \times B.3$ .

For the purposes of this formula,

(1) B.1 is an amount that is property tax payable by the corporation in respect of the property or consideration paid or payable by the corporation for a zero-rated supply, or an exempt supply of movable property or a service, other than a supply that would be deemed under section 350.11 of the Act not to be a supply if it were made to the authority instead of the corporation;

(2) B.2 is the extent, expressed as a percentage, to which the amount referred to in paragraph 1 is a cost to the corporation of making the supply of the immovable to the authority; and

(3) B.3 is the extent, expressed as a percentage, to which the authority acquires the supply of the immovable for use as the authority's head office.

O.C. 1470-2002, s. 7; O.C. 134-2009, s. 8; O.C. 1105-2014, s. 3.

## CHANGE IN THE USE OF A ROAD VEHICLE

O.C. 1108-95, s. 5.

**287.3R1.** (Revoked).

O.C. 1470-2002, s. 8; O.C. 204-2020, s. 3.

**287.3R2.** (Revoked).

O.C. 1470-2002, s. 8; O.C. 204-2020, s. 3.

**288.2R1.** (Revoked).

O.C. 1108-95, s. 5; O.C. 1635-96, s. 13.

**288.2R2.** (Revoked).

O.C. 1108-95, s. 5; O.C. 1635-96, s. 13.

## BENEFIT AMOUNT

O.C. 1451-2000, s. 4.

**290R1.** For the purposes of subparagraph *b* of subparagraph 2 of the first paragraph of section 290 of the Act, the prescribed percentage of the total consideration is 6%.

O.C. 1451-2000, s. 4; O.C. 134-2009, s. 2; O.C. 1303-2009, s. 1; O.C. 1176-2010, s. 1; O.C. 390-2012, s. 12.

## SPECIFIED CORPOREAL MOVABLE PROPERTY

O.C. 1451-2000, s. 4.

**300.2R1.** For the purposes of section 300.2 of the Act, the prescribed amount in respect of specified corporeal movable property is

(1) where the property is a drawing, a print, an etching, a sculpture, a painting or other similar work of art, \$2,000;

(2) where the property is jewellery, \$2,000;

(3) where the property is a rare folio, a rare book, or a rare manuscript, \$2,000;

(4) where the property is a stamp, the face value of the stamp; and

(5) where the property is a coin, zero.

O.C. 1451-2000, s. 4; O.C. 701-2013, s. 21.

**301.1R1.** For the purposes of section 301.1 of the Act, the prescribed amount in respect of specified corporeal movable property is the amount prescribed by section 300.2R1 in respect of the property.

O.C. 1451-2000, s. 4.

**301.3R1.** For the purposes of section 301.3 of the Act, the prescribed amount in respect of specified corporeal movable property is the amount prescribed by section 300.2R1 in respect of the property.

O.C. 1451-2000, s. 4.

**323.3R1.** For the purposes of section 323.3 of the Act, the prescribed amount in respect of specified corporeal movable property is the amount prescribed by section 300.2R1 in respect of the property.

O.C. 1451-2000, s. 4.

**324.1R1.** For the purposes of section 324.1 of the Act, the prescribed amount in respect of specified corporeal movable property is the amount prescribed by section 300.2R1 in respect of the property.

O.C. 1451-2000, s. 4.

**324.3R1.** For the purposes of section 324.3 of the Act, the prescribed amount in respect of specified corporeal movable property is the amount prescribed by section 300.2R1 in respect of the property.

O.C. 1451-2000, s. 4.

## CLOSELY RELATED CORPORATION

O.C. 1607-92; O.C. 1466-98, s. 25.

**332R1.** For the purposes of section 332R2, the expression "specified share" means an issued and outstanding share of the capital stock of a corporation having full voting rights under all circumstances. (*action déterminée*)

O.C. 1607-92, s. 332R1; O.C. 1466-98, s. 25.

**332R2.** For the purposes of section 332 of the Act, any other corporation is a prescribed corporation in relation to a particular corporation if

(1) it is the case that

(a) the specified shares of the other corporation, each of which meets the following conditions, represent not less than 90% of the total value and number of all such shares:

i. it is owned by the particular corporation,

ii. it is owned by a corporation that is closely related to the particular corporation by reason of paragraph 1 of section 332 of the Act,

iii. it is owned by any of the persons described in subparagraph 1 of the second paragraph, or

iv. it cannot be traded on a stock exchange and is held in trust for the benefit of the other corporation or of an employee referred to in subparagraph *a* of subparagraph 1 of the second paragraph and the beneficial ownership of which by the employee arose in respect of the employment of the employee;

(b) the specified shares of the other corporation, each of which is owned by a corporation referred to in subparagraph i or ii of subparagraph *a*, represent not less than 50% of the total value and number of all such shares; and

(c) the particular corporation would hold qualifying voting control in respect of the other corporation if the particular corporation were to own

i. the specified shares of the other corporation that are referred to in subparagraphs i to iv of subparagraph *a*, and

ii. the issued and outstanding shares of the capital stock of the other corporation that are not specified shares and that would be referred to in subparagraphs i to iv of subparagraph *a* if they were specified shares; or

(2) qualifying voting control in respect of the other corporation is held by, and not less than 90% of the total value and number of all specified shares of the other corporation are owned by,

- (a) the particular corporation;
- (b) a corporation that is closely related to the particular corporation by reason of paragraph 1 of section 332 of the Act; or
- (c) a corporation that is a prescribed corporation in relation to the particular corporation by reason of subparagraph 1.

For the purposes of subparagraph iii of subparagraph *a* of subparagraph 1 of the first paragraph,

- (1) the persons referred to in that subparagraph iii are
  - (a) an employee of the other corporation, of a corporation that is closely related to the other corporation by reason of paragraph 1 of section 332 of the Act or of a corporation referred to in subparagraph i or ii of subparagraph *a* of subparagraph 1 of the first paragraph; or
  - (b) a corporation in respect of which the employees referred to in subparagraph *a* hold qualifying voting control and own not less than 90% of the total value and number of all specified shares; and
- (2) the specified shares of the corporation referred to in subparagraph *b* of subparagraph 1, or of the other corporation, as the case may be, that are owned by employees referred to in subparagraph 1 are shares that must not be traded on a stock exchange and the ownership of which by the employees must arise in respect of their employment.

O.C. 1607-92, s. 332R2; O.C. 1635-96, s. 14; O.C. 1466-98, s. 3; O.C. 229-2014, s. 9; 2020, c. 16, s. 256.

**332R3.** For the purposes of section 332 of the Act, another corporation is a prescribed corporation in relation to a particular corporation that is a credit union, if the other corporation is a registrant resident in Canada and is

- (1) CDSL Canada Limited; or
- (2) CUE Datawest Ltd.

O.C. 321-2017, s. 8.

#### JOINT VENTURE

O.C. 1607-92.

**346R1.** For the purposes of section 346 of the Act, the following activities are prescribed activities:

- (1) the construction of an immovable, including feasibility studies, design work, development activities and the tendering of bids undertaken in furtherance of a joint venture for the construction of an immovable;

(2) subject to section 346R2, the exercise of the rights or privileges or the performance of the duties or obligations related to ownership of an interest in an immovable, including related construction or development activities, the purpose of which is to derive revenue from such ownership by way of sale, lease, licence or a similar arrangement;

(3) the marketing by the operator of a joint venture, under any agreement between the operator and a co-venturer, of all or part of the co-venturer's share of the output of the joint venture, provided that the output arises from an activity conducted under the agreement referred to in section 346 of the Act;

(4) the transportation of natural gas liquids by means of a pipeline that operates as a common carrier of natural gas liquids;

(5) the operation of a facility that is used to generate electricity;

(6) the operation of a transmission line that is used to transmit electrical power;

(7) the processing of output — in this paragraph referred to as the “refinement” — that arises from the exploration or exploitation of a timber resource, including any jointly conducted exploration or exploitation activity of which the output is processed under the agreement referred to in section 346 of the Act in respect of the refinement and the marketing of the processed or unprocessed output that arises from that activity;

(8) the production of a fertilizer and its marketing;

(9) the disposal of waste, including the collection and transportation of waste that is in furtherance of that disposal;

(10) the exercise of rights or privileges, or the performance of obligations, of ownership of an interest in an animal for the purposes of deriving revenue from prize-winning, stud service fees or sale;

(11) the maintenance of a road, other than maintenance that is an exempt supply;

(12) the operation and maintenance of the North Warning System;

(13) the operation of a farming business within the meaning of the Taxation Act (chapter I-3);

(14) the production of liquid methanol from natural gas;

(15) the generation and recording of seismic data; and

(16) the operation of a lumber, plywood, shake and shingle, pulp, paper or similar wood processing facility.

O.C. 1607-92, s. 346R1; O.C. 701-2013, s. 22.



**346R2.** Paragraph 2 of section 346R1 does not apply to an activity undertaken in furtherance of a joint venture pertaining to an immovable other than a residential complex where the following conditions are fulfilled:

(1) a person that is a participant in the joint venture or is related to or associated with such a person uses all or a part of the immovable otherwise than exclusively in the course of a commercial activity;

(2) the person referred to in paragraph 1 is not the recipient of a taxable supply of a right that entitles him to so use the immovable, to occupy it or to possess it, or if he is the recipient of such a supply, he does not pay tax in respect of that supply or he pays that tax calculated on consideration that is less than the fair market value of the use, occupation or possession of the immovable.

O.C. 1607-92, s. 346R2.

### PRESCRIBED MANDATARIES

O.C. 1463-2001, s. 20.

**346.1R1.** For the purposes of section 346.1 of the Act, the mandataries of the Gouvernement du Québec, except the entities listed in Schedule III and government departments, are prescribed mandataries.

O.C. 1463-2001, s. 20; O.C. 1105-2014, s. 4.

### REPORTING INSTITUTION

O.C. 320-2017, s. 2.

**350.0.2R1.** For the purposes of section 350.0.2 of the Act, a selected listed financial institution that is an investment plan within the meaning of section 433.15.1 of the Act is a prescribed person.

O.C. 320-2017, s. 2.

### RESTAURANT SERVICES

O.C. 642-2010, s. 1.

**350.51R1.** For the purposes of sections 350.51R3 to 350.51R10,

“goods and services tax paid or payable” means the tax that has become payable or, if it has not become payable, has been paid under Part IX of the Excise Tax Act (Revised Statutes of Canada 1985, chapter E-15);

“tax paid or payable” means the tax that has become payable or, if it has not become payable, has been paid.

O.C. 642-2010, s. 1; O.C. 586-2015, s. 1.

**350.51R2.** For the purposes of the first paragraph of section 350.51 of the Act in respect of an operator of an establishment providing restaurant services that is not a

registrant, sections 350.51R3 and 350.51R4 list the information that is the prescribed information contained on the invoice.

For the purposes of the first paragraph of section 350.51 of the Act in respect of an operator of an establishment providing restaurant services that is a registrant, sections 350.51R5 to 350.51R7 list the information that is the prescribed information contained on the invoice.

For the purposes of the second paragraph of section 350.51 of the Act in respect of an operator of an establishment providing restaurant services that is not a registrant, sections 350.51R7.1 and 350.51R7.3 list the information that is the prescribed information contained on the invoice.

For the purposes of the second paragraph of section 350.51 of the Act in respect of an operator of an establishment providing restaurant services that is a registrant, sections 350.51R7.2 and 350.51R7.3 list the information that is the prescribed information contained on the invoice.

O.C. 642-2010, s. 1; O.C. 586-2015, s. 2.

**350.51R3.** Where the operator of an establishment providing restaurant services is not a registrant, the following is the prescribed information:

(1) the name of the establishment providing restaurant services determined, where applicable, by the Minister under section 34 of the Tax Administration Act (chapter A-6.002), the name declared to the enterprise registrar or, if no name has been so declared, the name under which the operator carries on business;

(2) the address of the establishment providing restaurant services;

(3) the date on which the invoice was prepared;

(4) a unique invoice identification number;

(5) a sufficiently detailed description of each food and each beverage supplied;

(6) the amount paid or payable by the recipient in respect of each food or beverage referred to in paragraph 5 or, if the food or beverage is provided free of charge, mention to that effect; and

(7) the total amount paid or payable for the supply.

O.C. 642-2010, s. 1; O.C. 586-2015, s. 3.

**350.51R4.** For the purposes of paragraph 5 of section 350.51R3, mention of a buffet or a salad bar or a similar mention is a sufficiently detailed description if food, a beverage or a combination of food and beverages is made available at a table by the operator of an establishment providing restaurant services for self-service by the recipient.

Mention of a fixed-price menu or a menu of the day or another general mention is also a sufficiently detailed description if it clearly refers to a food, a beverage or combination of food and beverages specified in a menu or other similar document, kept by the operator, that states the price payable on a specific date.

O.C. 642-2010, s. 1.

**350.51R5.** Where the operator of an establishment providing restaurant services is a registrant, the prescribed information that the invoice must contain is the following, other than for the case described in section 350.51R7:

- (1) the information required under paragraphs 5 and 6 of section 350.51R3;
- (2) the date, hour and minute of issue of the invoice;
- (3) a number identifying the invoice and meeting the conditions set out in section 350.51R6;
- (4) the value of the consideration paid or payable in respect of the supply;
- (5) the registration number assigned to the operator pursuant to subsection 241(1) of the Excise Tax Act (Revised Statutes of Canada 1985, chapter E-15);
- (6) the registration number assigned to the operator pursuant to section 415 or 415.0.6 of the Act;
- (7) a row of 42 equal signs (=) immediately preceding the information required under paragraphs 8 to 19;
- (8) the total of the goods and services tax paid or payable for the supply;
- (9) the total of the tax paid or payable for the supply;
- (10) the total amount for the supply that consists of the tax paid or payable, the goods and services tax paid or payable and the value of the consideration paid or payable in respect of the supply;
- (11) mention that the document is an original invoice, a reprinted invoice, a revised invoice, a credit note or that the operator has received payment, as the case may be;
- (12) for a revised invoice, mention of the number of invoices already produced that the revised invoice replaces;
- (13) a two-dimensional PDF417 barcode;
- (14) the date, hour, minute and second of the invoice printing;
- (15) the number of the device referred to in section 350.52 of the Act assigned by the Minister to the operator at the time the device is activated;

(16) a sequential number, based on one or more series, identifying the invoice and linked by a dash to the information required under paragraph 15;

(17) the information required under paragraphs 1 and 2 of section 350.51R3;

(18) a row of 4 to 42 special characters; and

(19) a row of 42 equal signs (=) immediately following the information required under paragraphs 7 to 18.

The information required under subparagraphs 7 to 19 of the first paragraph are generated in that order by the device referred to in section 350.52 of the Act.

O.C. 642-2010, s. 1; O.C. 701-2013, s. 23; O.C. 321-2017, s. 9.

**350.51R6.** The number referred to in subparagraph 3 of the first paragraph of section 350.51R5 must meet the following conditions:

(1) it must be solely composed of American Standard Code for Information Interchange (ASCII) characters;

(2) it must be composed of 1 to 10 characters;

(3) the characters must not be an ASCII code number from 0 to 31 (control characters), 34 (right quotation mark), 38 (ampersand), 60 (less-than) or 127 (control character);

(4) the first and last characters cannot be ASCII code number 32 (space); and

(5) at least one of the characters must be an ASCII code number from 48 to 57, 65 to 90 or 97 to 122 (alphanumerical characters).

O.C. 642-2010, s. 1.

**350.51R7.** Where the operator of an establishment providing restaurant services is a registrant and makes a supply in connection with a group event pursuant to a written agreement relating to the supply, the prescribed information is the following:

(1) the information required under subparagraphs 2, 3, 5 and 6 of the first paragraph of section 350.51R5;

(2) a unique reference number entered on the written agreement by the operator;

(3) the estimated value of the consideration payable in respect of the supply;

(4) the date or dates of the group event;

(5) the estimated maximum number of persons attending the event;

- (6) a row of 42 equal signs (=) immediately preceding the information required under paragraphs 7 to 12;
- (7) mention that the event is a group event;
- (8) a two-dimensional PDF417 barcode;
- (9) the information required under subparagraphs 14, 15 and 16 of the first paragraph of section 350.51R5;
- (10) the information required under paragraphs 1 and 2 of section 350.51R3;
- (11) the information required under subparagraph 18 of the first paragraph of section 350.51R5; and
- (12) a row of 42 equal signs (=) immediately following the information required under paragraphs 6 to 11.

The information required under subparagraphs 6 to 12 of the first paragraph are generated in that order by the device referred to in section 350.52 of the Act.

O.C. 642-2010, s. 1; O.C. 701-2013, s. 24; O.C. 586-2015, s. 4.

**350.51R7.1.** The prescribed information for the purposes of the second paragraph of section 350.51 of the Act is the following where the operator is not a registrant:

- (1) the information required under paragraphs 1 to 4 of section 350.51R3;
- (2) a sufficiently detailed description of each property or service supplied;
- (3) where an admission or payment of another property or service entitles the recipient to one or more beverages,
- (a) a mention to the effect that the property or service includes the supply of a beverage;
- (b) a mention concerning the number of beverages included; and
- (c) a sufficiently detailed description of each beverage included;
- (4) the amount paid or payable by the recipient in respect of each property or service supplied or, if the property or service is provided free of charge, mention to that effect; and
- (5) the total amount paid or payable for the supply.
- O.C. 586-2015, s. 5.

**350.51R7.2.** The prescribed information for the purposes of the second paragraph of section 350.51 of the Act is the following where the operator is a registrant, except in the cases described in section 350.52.2R1:

- (1) a sufficiently detailed description of each property or service supplied;
- (2) where an admission or payment of another property or service entitles the recipient to one or more beverages,
- (a) a mention to the effect that the property or service includes the supply of a beverage;
- (b) a mention concerning the number of beverages included; and
- (c) a sufficiently detailed description of each beverage included;
- (3) the amount paid or payable by the recipient in respect of each property or service supplied or, if the property or service is provided free of charge, mention to that effect;
- (4) the date, hour and minute of issue of the invoice;
- (5) a number identifying the invoice and meeting the conditions set out in section 350.51R6;
- (6) the value of the consideration paid or payable in respect of the supply;
- (7) the registration number assigned to the operator pursuant to subsection 1 or 1.5 of section 241 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15);
- (8) the registration number assigned to the operator pursuant to section 415 or 415.0.6 of the Act;
- (9) a row of 42 equal signs (=) immediately preceding the information required under subparagraphs 10 to 21;
- (10) the total of the goods and services tax paid or payable for the supply;
- (11) the total of the tax paid or payable for the supply;
- (12) the total amount for the supply that consists of the tax paid or payable, the goods and services tax paid or payable and the value of the consideration paid or payable in respect of the supply;
- (13) mention that the document is an original invoice, a reprinted invoice, a revised invoice, a credit note or that the operator has received payment, as the case may be;
- (14) for a revised invoice, mention of the number of invoices already produced that the revised invoice replaces;
- (15) a two-dimensional PDF417 barcode;
- (16) the date, hour, minute and second of the invoice printing;

(17) the number of the device referred to in section 350.52 of the Act assigned by the Minister to the operator at the time the device is activated;

(18) a sequential number, based on one or more series, identifying the invoice and linked by a dash to the information required under subparagraph 17;

(19) the information required under paragraphs 1 and 2 of section 350.51R3;

(20) a row of 4 to 42 special characters; and

(21) a row of 42 equal signs (=) immediately following the information required under subparagraphs 9 to 20.

The information required under subparagraphs 9 to 21 of the first paragraph are generated in that order by the device referred to in section 350.52 of the Act.

O.C. 586-2015, s. 5; O.C. 321-2017, s. 10.

**350.51R7.3.** For the purposes of subparagraph *c* of paragraph 3 of section 350.51R7.1 and subparagraph *c* of subparagraph 2 of the first paragraph of section 350.51R7.2, mention of consumption, bottle, glass or another general mention is a sufficiently detailed description if it refers to a beverage that is clearly described in a menu or other similar document, kept by the operator, that states the price payable on a specific date.

O.C. 586-2015, s. 5.

**350.51R8.** For the purposes of the first and fourth paragraphs of section 350.51 of the Act, sections 350.51R9 and 350.51R10 list the cases and prescribed conditions in respect of which an operator of an establishment providing restaurant services is not required to provide an invoice without delay after preparing it.

O.C. 642-2010, s. 1; O.C. 586-2015, s. 6.

**350.51R9.** Where the operator of an establishment providing restaurant services makes a supply of meals to be consumed by a group of persons pursuant to a written agreement relating to the supply, the operator may, as soon as possible after the group event, provide an invoice insofar as it is provided to the recipient with another document requesting payment; the operator is to retain a copy of the invoice and other document with the written agreement.

O.C. 642-2010, s. 1.

**350.51R10.** At the time of the supply of a beverage other than a beverage provided with food, where the supply is made in a place subject to a liquor permit authorizing the sale of alcoholic beverages provided without food and for consumption on the premises, the invoice referred to in section 350.51 of the Act must be provided to the patron at

the time the beverage is provided or, if later, at the time payment of the beverage is required.

O.C. 586-2015, s. 7.

**350.51R1.** The prescribed information for the purposes of the first paragraph of section 350.51.1 of the Act is the following where the person referred to in that section is not a registrant:

(1) the name of the establishment determined, where applicable, by the Minister under section 34 of the Tax Administration Act (chapter A-6.002), the name declared to the enterprise registrar or, if no name has been so declared, the name under which the person carries on business;

(2) the address of the establishment;

(3) the information required under paragraphs 3 and 4 of section 350.51R3; and

(4) the information required under paragraphs 2 to 5 of section 350.51R7.1.

O.C. 586-2015, s. 7.

**350.51R2.** The prescribed information for the purposes of the first paragraph of section 350.51.1 of the Act is the following where the person referred to in that section is a registrant:

(1) the information required under subparagraphs 1 to 3 of the first paragraph of section 350.51R7.2;

(2) the information required under subparagraphs 2 to 4 of the first paragraph of section 350.51R5;

(3) the registration number assigned to the person pursuant to subsection 1 or 1.5 of section 241 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15);

(4) the registration number assigned to the person pursuant to section 415 or 415.0.6 of the Act;

(5) a row of 42 equal signs (=) immediately preceding the information required under subparagraphs 6 to 13;

(6) the information required under subparagraphs 8 to 10 of the first paragraph of section 350.51R5;

(7) mention that the document is an original invoice, a reprinted invoice, a revised invoice, a credit note or that the person has received payment, as the case may be;

(8) the information required under subparagraphs 12 to 14 of the first paragraph of section 350.51R5;

(9) the number of the device referred to in section 350.52.1 of the Act assigned by the Minister to the person at the time the device is activated;

(10) a sequential number, based on one or more series, identifying the invoice and linked by a dash to the information required under subparagraph 9;

(11) the information required under paragraphs 1 and 2 of section 350.51.1R1;

(12) a row of 4 to 42 special characters; and

(13) a row of 42 equal signs (=) immediately following the information required under subparagraphs 5 to 12.

The information required under subparagraphs 5 to 13 of the first paragraph are generated in that order by the device referred to in section 350.52.1 of the Act.

O.C. 586-2015, s. 7; O.C. 321-2017, s. 11.

**350.51.1R3.** Where the person referred to in the first paragraph of section 350.51.1 of the Act is a registrant and makes a supply in connection with a group event pursuant to a written agreement relating to the supply, the prescribed information is the following:

(1) the information required under subparagraphs 4, 5, 7 and 8 of the first paragraph of section 350.51R7.2;

(2) a unique reference number entered on the written agreement by the person;

(3) the estimated value of the consideration payable in respect of the supply;

(4) the date or dates of the group event;

(5) the estimated maximum number of persons attending the event;

(6) a row of 42 equal signs (=) immediately preceding the information required under subparagraphs 7 to 12;

(7) mention that the event is a group event;

(8) the information required under subparagraphs 13 and 14 of the first paragraph of section 350.51R5;

(9) the information required under subparagraphs 9 and 10 of the first paragraph of section 350.51.1R2;

(10) the information required under paragraphs 1 and 2 of section 350.51.1R1;

(11) the information required under subparagraph 12 of the first paragraph of section 350.51.1R2; and

(12) a row of 42 equal signs (=) immediately following the information required under subparagraphs 6 to 11.

The information required under subparagraphs 6 to 12 of the first paragraph are generated in that order by the device referred to in section 350.52.1 of the Act.

O.C. 586-2015, s. 7.

**350.51.1R4.** For the purposes of section 350.51.1 of the Act, section 350.51.1R5 lists the cases and prescribed conditions in respect of which a person is not required to provide an invoice without delay after preparing it.

O.C. 586-2015, s. 7.

**350.51.1R5.** The person making a supply for a group of persons pursuant to a written agreement relating to the supply may, as soon as possible after the group event, provide an invoice insofar as it is provided to the recipient with another document requesting payment; the person is to retain a copy of the invoice and other document with the written agreement.

O.C. 586-2015, s. 7.

**350.51.1R6.** For the purposes of the second paragraph of section 350.51.1 of the Act, an operator must declare the entering into, modification or expiry of a contract referred to in the first paragraph of that section within 30 days after the entering into, modification or expiry of the contract.

O.C. 586-2015, s. 7.

**350.52R1.** For the purposes of the first paragraph of section 350.52 of the Act, a device listed in Schedule IV, containing all the software components furnished for that purpose by the Minister, and their updates, is a prescribed device.

For the purposes of section 350.52 of the Act and in the circumstances provided for in sections 350.56 and 350.56.1 of the Act, a device referred to in Schedule IV need not contain all the software components furnished for that purpose by the Minister, and their updates, to be a prescribed device.

O.C. 642-2010, s. 1; O.C. 586-2015, s. 8.

**350.52R2.** For the purposes of the second paragraph of section 350.52 of the Act, sections 350.52R3 and 350.52R3.1 list the information that is the prescribed information concerning an operation relating to an invoice or the supply of a meal.

O.C. 642-2010, s. 1; O.C. 586-2015, s. 9.

**350.52R3.** Other than for the case described in section 350.51R7, the prescribed information is the following:

(1) the method or methods of payment used by the recipient to pay the invoice, such as cash, credit card, debit card, or any combination of such methods, or if applicable, mention of another means of payment;

(2) when an order is processed and the registration and payment take place at the same time, mention that the operation is a counter order;

(3) mention of the word “addition”, in the case of an invoice prepared before payment, with reference to an earlier invoice if it is related to that invoice, and mention of the words “reçu de fermeture” if payment has been received by the operator;

(4) for a training activity involving a fictitious supply, mention to that effect and that a printed document, if any, must not be provided to the patron; and

(5) mention of the date, hour, minute and second relating to information referred to in paragraphs 1 to 4.

O.C. 642-2010, s. 1.

**350.52R3.1.** For the purposes of the second paragraph of section 350.52 of the Act, at the time of the entering of the information relating to payment of a supply, the use of “Other” as a means of payment is permitted before the payment is received by an operator of an establishment providing restaurant services referred to in the second paragraph of section 350.51 of the Act in relation to the supply of a beverage, other than a beverage provided with food, where the supply is made in a place subject to a liquor permit authorizing the sale of alcoholic beverages provided without food and for consumption on the premises.

O.C. 586-2015, s. 10.

**350.52.1R1.** For the purposes of the first paragraph of section 350.52.1 of the Act, a device listed in Schedule IV, containing all the software components furnished for that purpose by the Minister, and their updates, is a prescribed device.

For the purposes of section 350.52.1 of the Act and in the circumstances provided for in sections 350.56 and 350.56.1 of the Act, a device referred to in Schedule IV need not contain all the software components furnished for that purpose by the Minister, and their updates, to be a prescribed device.

O.C. 586-2015, s. 10.

**350.52.1R2.** For the purposes of the second paragraph of section 350.52.1 of the Act, section 350.52.1R3 lists the information that is the prescribed information concerning an operation relating to an invoice or a supply.

O.C. 586-2015, s. 10.

**350.52.1R3.** Other than the case described in section 350.52.2R1, the prescribed information is the information listed in paragraphs 1 to 5 of section 350.52R3.

O.C. 586-2015, s. 10.

**350.52.2R1.** The prescribed information to be entered by an operator for the purposes of section 350.52.2 of the Act is the following:

(1) the information required under subparagraphs 4, 5, 7 and 8 of the first paragraph of section 350.51R7.2;

(2) a unique reference number entered on the written agreement by the operator;

(3) the estimated value of the consideration payable in respect of the supply;

(4) the date or dates of the supply of the property or service by the person;

(5) a row of 42 equal signs (=) immediately preceding the information required under subparagraphs 6 to 11;

(6) a mention of the expression “group event”;

(7) a two-dimensional PDF417 barcode;

(8) the information required under subparagraphs 16 to 18 of the first paragraph of section 350.51R7.2;

(9) the information required under paragraphs 1 and 2 of section 350.51R3;

(10) a row of 4 to 42 special characters; and

(11) a row of 42 equal signs (=) immediately following the information required under subparagraphs 5 to 10.

The information required under subparagraphs 5 to 11 of the first paragraph are generated in that order by the device referred to in section 350.52 of the Act.

O.C. 586-2015, s. 10.

**350.53R1.** For the purposes of the second paragraph of section 350.53 of the Act, sections 350.53R2 to 350.53R4 list the cases and prescribed conditions where a document may be provided to a recipient.

O.C. 642-2010, s. 1.

**350.53R2.** The original or a copy of the written agreement for the supply referred to in section 350.51R7 or 350.51.1R3, or any other document requesting payment of the consideration for the supply may be provided to the recipient.

O.C. 642-2010, s. 1; O.C. 586-2015, s. 11.

**350.53R3.** A document may be provided to the recipient to allow the recipient to claim an input tax refund or an input tax credit if the invoice has already been provided to the recipient, as long as the other document only completes the invoice and contains a reference to it.

O.C. 642-2010, s. 1.

**350.53R4.** A document may be provided to the recipient if the invoice has already been provided to the recipient and the invoice was printed on a day other than the day on which the document is provided.

O.C. 642-2010, s. 1.

**350.54R1.** For the purposes of section 350.54 of the Act, in respect of a prescribed device and for a reporting period, the prescribed report is not required to be produced by the registrant if the device was not in use throughout the entire reporting period and the Minister was so notified in accordance with the second paragraph of section 350.56.1 of the Act.

O.C. 642-2010, s. 1; O.C. 586-2015, s. 12.

**350.54R2.** For the purposes of section 350.54 of the Act, the prescribed periods correspond to calendar months.

O.C. 642-2010, s. 1.

**350.54R3.** For the purposes of section 350.54 of the Act, the prescribed time for producing a report for a reporting period is on or before the last day of the month following the end of the reporting period.

O.C. 642-2010, s. 1.

**350.55R1.** For the purposes of section 350.55 of the Act, the prescribed manner for a registrant to notify the Minister that a new seal has been affixed is to notify, by telephone, an employee at Revenu Québec as instructed on the Revenu Québec website.

O.C. 642-2010, s. 1; 2010, c. 31, s. 175; O.C. 390-2012, s. 13; O.C. 586-2015, s. 13; O.C. 117-2019, s. 1.

**350.56R1.** *(Revoked).*

O.C. 642-2010, s. 1; O.C. 586-2015, s. 14.

**350.56R2.** *(Revoked).*

O.C. 642-2010, s. 1; O.C. 586-2015, s. 14.

**350.56R3.** *(Revoked).*

O.C. 642-2010, s. 1; 2010, c. 31, s. 175; O.C. 586-2015, s. 14.

**350.56R4.** *(Revoked).*

O.C. 642-2010, s. 1; O.C. 586-2015, s. 14.

**350.56.1R1.** For the purposes of section 350.56.1 of the Act, sections 350.56.1R2 to 350.56.1R4 determine the prescribed manner of notifying the Minister.

O.C. 586-2015, s. 15.

**350.56.1R2.** For a person, the prescribed manner of notifying the Minister is to use the software provided for that purpose on the Revenu Québec website, when the person activates, deactivates, initializes, maintains or updates a

device referred to in sections 350.52 and 350.52.1 of the Act or, in respect of such a device,

- (1) reactivates the device;
- (2) cancels or reinitializes the password used by an operator or a person;
- (3) updates a software component; or
- (4) updates the information required under paragraphs 1 and 2 of section 350.51R3, subparagraphs 5 and 6 of the first paragraph of section 350.51R5, paragraphs 1 and 2 of section 350.51.1R1 and subparagraphs 3 and 4 of the first paragraph of section 350.51.1R2.

O.C. 586-2015, s. 15; O.C. 1182-2017, s. 1.

**350.56.1R3.** For a registrant, the prescribed manner of notifying the Minister when a device referred to in sections 350.52 and 350.52.1 of the Act has been deactivated, reactivated or initialized is to notify, by telephone, an employee at Revenu Québec as instructed on the Revenu Québec website.

O.C. 586-2015, s. 15; O.C. 117-2019, s. 2.

**350.56.1R4.** For the manufacturer of the device referred to in section 350.52 or 350.52.1 of the Act, the prescribed manner of notifying the Minister is to notify the Minister in the manner provided for in the written agreement entered into with the Minister, when the manufacturer has installed or affixed a seal on the device or has made a repair or carried out other work agreed on with the Minister.

O.C. 586-2015, s. 15.

## USED SPECIFIED CORPOREAL MOVABLE PROPERTY

O.C. 1607-92.

**351R1.** *(Revoked).*

O.C. 1607-92, s. 351R1; O.C. 1466-98, s. 4.

## REBATE TO A PERSON RESIDENT IN CANADA OUTSIDE QUÉBEC

O.C. 1607-92.

**352R1.** *(Revoked).*

O.C. 1607-92, s. 352R1; O.C. 321-2017, s. 12.

**352R2.** For the purposes of the first paragraph of section 352 of the Act, the prescribed conditions are the following:

- (1) the property is acquired by the person for consumption, use or supply exclusively outside Québec;

(2) if the person is a consumer of the property and the property is not a road vehicle, the person is resident in a province or territory mentioned in the first paragraph of section 352 of the Act into which the property was brought or shipped; and

(3) the person pays all duties, fees and taxes, if any, imposed by the other province or territory to which paragraph 2 refers that are payable by the person in respect of the property.

O.C. 1607-92, s. 352R2; O.C. 321-2017, s. 13.

**352R3.** For the purposes of subparagraph 4 of the third paragraph of section 352 of the Act, the following are prescribed circumstances:

(1) the rebate is substantiated by a receipt that includes tax of at least \$5 and the person is otherwise eligible for a rebate of the tax under section 352 of the Act; and

(2) the total of all amounts, each of which is an amount of a rebate to which the person is otherwise entitled under section 352 of the Act and in respect of which the rebate application is made, is at least \$25.

O.C. 1607-92, s. 352R3; O.C. 1463-2001, s. 51; O.C. 321-2017, s. 14.

**353.0.4R1.** For the purposes of paragraph 4 of section 353.0.4 of the Act, the following are prescribed circumstances:

(1) the rebate is substantiated by a receipt that includes tax of at least \$5 and the person is otherwise eligible for a rebate of that tax under section 353.0.3 of the Act; and

(2) the total of all amounts, each of which is an amount of a rebate for which the person is otherwise eligible under section 353.0.3 of the Act and in respect of which the rebate application is made, is at least \$25.

O.C. 390-2012, s. 14.

#### REBATE IN RESPECT OF SHORT-TERM ACCOMMODATION

O.C. 1607-92.

**354R1.** *(Revoked).*

O.C. 1607-92, s. 354R1; O.C. 1635-96, s. 15.

**355R1.** *(Revoked).*

O.C. 1607-92, s. 355R1; O.C. 1635-96, s. 15.

**355R2.** *(Revoked).*

O.C. 1607-92, s. 355R2; O.C. 1635-96, s. 15.

**355R3.** *(Revoked).*

O.C. 1607-92, s. 355R3; O.C. 1635-96, s. 15.

**355R4.** *(Revoked).*

O.C. 1607-92, s. 355R4; O.C. 1635-96, s. 15.

**355R5.** *(Revoked).*

O.C. 1607-92, s. 355R5; O.C. 1635-96, s. 15.

**355R6.** *(Revoked).*

O.C. 1607-92, s. 355R6; O.C. 1635-96, s. 15.

**355R7.** *(Revoked).*

O.C. 1607-92, s. 355R7; O.C. 1635-96, s. 15.

**355R8.** *(Revoked).*

O.C. 1607-92, s. 355R8; O.C. 1635-96, s. 15.

**355R9.** *(Revoked).*

O.C. 1607-92, s. 355R9; O.C. 1635-96, s. 15.

#### TERMS AND CONDITIONS IN RESPECT OF AN APPLICATION FOR A REBATE

O.C. 1607-92.

**357R1.** *(Revoked).*

O.C. 1607-92, s. 357R1; O.C. 1463-2001, s. 51; O.C. 1116-2007, s. 3.

#### PRESCRIBED HYBRID VEHICLES

O.C. 1116-2007, s. 4.

**382.9R1.** For the purposes of section 382.9 of the Act, the hybrid vehicles listed in Schedule II.0.1 are prescribed hybrid vehicles.

O.C. 1116-2007, s. 4.

#### PERCENTAGE OF GOVERNMENT FUNDING TO CERTAIN ORGANIZATIONS

O.C. 1607-92.

**383R1.** For the purposes of this section and section 383R2, the expression:

“consideration”, in respect of a supply, includes all amounts credited to the recipient of the supply in respect of a trade-in, within the meaning of section 54.1 of the Act, accepted in full or partial consideration for the supply or, if the supplier and the recipient are not dealing with each other at arm’s length at the time the supply is made and the amount credited to the recipient in respect of the trade-in exceeds the fair market value of the trade-in at the time ownership of it is transferred to the supplier, that fair market value;

“government funding” of a person means:



(1) an amount of money, including a forgivable loan but not including any other loan or a refund, rebate or remission of, or credit in respect of, fees, duties or taxes imposed under any statute, that is readily ascertainable and is paid or payable to the person by a grantor:

(a) for the purpose of financially assisting him in attaining his purposes and not as consideration for supplies made by him; or

(b) as consideration for property or services that he makes available to other persons for their use or consumption, other than the grantor, individuals who are officers, employees, shareholders or members of the grantor, or persons related to the grantor or to such individuals, in a case where supplies of the property or services made by the person to such other persons are exempt supplies; and

(2) an amount of money paid or payable to the person by an intermediary organization that received the amount from a grantor, or by another organization that received the amount from an intermediary organization, where:

(a) in the case of an amount that, after 30 June 1992, becomes payable or is paid to the person, the intermediary organization or the other organization, as the case may be, provides to the person, at the time of the payment, a certificate, in the form determined by the Minister attesting that the amount is government funding; and

(b) the amount would be government funding of the person because of paragraph 1 if the amount were paid by the grantor directly to the person for the same purposes as it was paid to the person by the intermediary or the other organization, as the case may be, and if the reference to "grantor" in subparagraph *b* of paragraph 1 included a reference to that intermediary or other organization, as the case may be;

"grantor" means:

(1) a government or a municipality, other than a corporation all or substantially all of whose activities are commercial activities or activities consisting in the supply of financial services or both;

(2) a corporation that is controlled by a government or by a municipality and one of the main purposes of which is to fund charitable or non-profit endeavours;

(3) a board, trust, commission or other body that is established by a government, municipality or corporation referred to in subparagraph 2 and one of the main purposes of which is to fund charitable or non-profit endeavours; and

(4) a band of Indians within the meaning of the Indian Act (Revised Statutes of Canada, 1985, chapter I-5), the Cree-Naskapi (of Quebec) Act (Statutes of Canada, 1984, chapter 18) or any other statute of the Parliament of Canada;

"municipality" has the meaning assigned by section 383 of the Act.

O.C. 1607-92, s. 383R1; O.C. 1466-98, s. 25; O.C. 1463-2001, s. 21; O.C. 1149-2006, s. 3; O.C. 390-2012, s. 15; O.C. 321-2017, s. 15.

**Interpretation Bulletins:** TVQ. 119.1-1/R2.

**383R2.** For the purposes of the definition of the expression "percentage of government funding" provided for in section 383 of the Act, the prescribed manner consists in determining, in respect of a person for his fiscal year, the percentage that corresponds to the greater of the following percentages:

(1) the percentage that is equal to:

(a) for the person's first fiscal year, zero;

(b) for the person's second fiscal year, the percentage that would be determined under subparagraph 2 and the second paragraph if all references therein to "the fiscal year" were replaced by references to "the person's first fiscal year"; and

(c) for any other fiscal year, the percentage that would be determined under subparagraph 2 and the second paragraph if all references therein to "the fiscal year" were replaced by references to "the person's two immediately preceding fiscal years"; or

(2) the percentage determined by the following formula:

$$[A / (A + B + C - D)] \times 100.$$

For the purposes of that formula:

(1) A is the amount, if any, by which the total of all amounts, each of which is identified in the annual financial statements of the person for the fiscal year as government funding received or receivable in the fiscal year, depending upon the accounting method used to determine his revenue or funding for the fiscal year, exceeds the total of all government funding that he repaid in the fiscal year or that became receivable before the fiscal year and is not received during the fiscal year;

(2) B is the total of the following amounts:

(a) monetary gifts, other than government funding, that the person receives in the fiscal year;

(b) the total of all amounts each of which is the amount, if any, by which the fair market value, at the time of receipt, of a financial instrument received by the person in the fiscal year exceeds the consideration paid or payable by him, where that value can be readily determined at that time;

(c) the amount, if any, by which the total referred to in subclause i exceeds the total referred to in subclause ii:

- i. the total of all consideration that becomes due, or is paid without becoming due, in the fiscal year to the person for supplies made by the person, including consideration for a service, or for the use of property, that is provided by the person and to which section 29 of the Act applies, but not including any consideration for supplies of rights to participate in games of chance conducted by the person, supplies deemed under section 60 of the Act to have been made by the person, supplies by way of sale of immovables or capital property of the person, supplies of financial instruments, and supplies deemed under any of sections 209, 286 and 323.1 to 323.3 of the Act to have been made by the person or supplies by the person to which section 290 of the Act applies;
- ii. the total of all amounts paid or credited to recipients in the fiscal year as a reduction in, or a rebate or refund of, all or part of the consideration for supplies that the person made to them;
- (d) the amount, if any, by which the total referred to in subclause i exceeds the total referred to in subclause ii:
- i. the total of all amounts each of which is consideration that becomes due, or is paid without becoming due, to the person in the fiscal year for a supply of a right to participate in a game of chance conducted by the person or for a supply that he is deemed under section 60 of the Act to have made in the fiscal year in respect of a bet;
- ii. the total of all amounts each of which is an amount of money paid or payable by the person as a prize or winnings in the game or in satisfaction of the bet, or is the consideration paid or payable by him for property or a service that is given as a prize or winnings in the game or in satisfaction of the bet;
- (3) C is the total of the following amounts:
- (a) all amounts each of which is an amount of money that is interest or dividends that the person receives in the fiscal year;
- (b) all amounts of money that are distributed in the fiscal year to the person by a trust, otherwise than as a distribution of capital, in respect of the person's right as a beneficiary, within the meaning of the second paragraph of section 646 of the Taxation Act (chapter I-3), under the trust;
- (c) all amounts that become due, or are paid without becoming due, to the person in the fiscal year in respect of a debt security issued by him to one of the following persons, or a loan granted to him by one of the following persons, but excluding any amount in respect of a loan where the interest on the loan is payable at least annually and is calculated at a rate that would be reasonable, in the circumstances, if the loan had been made between persons dealing with each other at arm's length;
- i. another person with whom the person was not dealing at arm's length at the time the loan was granted or the security was issued, as the case may be; or
- ii. another person who is, agreed to become or ceased to be an officer, employee, shareholder, partner or member of the person;
- (d) all consideration that becomes due, or is paid without becoming due, to the person in the fiscal year for an equity security issued by him; and
- (e) all monetary contributions of capital that are received by the person in the fiscal year, other than government funding and amounts referred to in any of clauses a to d; and
- (4) D is the total of the following amounts:
- (a) 25% of the total determined for B in this formula determined for the fiscal year; and
- (b) all amounts paid by the person in the fiscal year as repayments of amounts that are included in the total for B or C for the fiscal year, or would be so included if the person had received them in the fiscal year.
- O.C. 1607-92, s. 383R2; O.C. 1463-2001, s. 22.
- 383R3.** For the purposes of the formula appearing in subparagraph 2 of the first paragraph of section 383R2, where the denominator of the fraction is nil or a negative amount, it shall be deemed to be equal to 1 where the numerator is nil, and in any other case, it shall be deemed to be equal to the numerator.
- O.C. 1607-92, s. 383R3.
- PRESCRIBED GOVERNMENT ORGANIZATION**
- O.C. 1149-2006, s. 4.
- 383R4.** For the purposes of the definition of "non-profit organization" in section 383 of the Act, a prescribed government organization is
- (1) an organization referred to in section 2.1 of the Public Service Body Rebate (GST/HST) Regulations (SOR 91-37 (1991) 125 Canada Gazette, Part II, 150); or
- (2) a mandatary of the Gouvernement du Québec, except an entity listed in Schedule III and a government department, that would be a non-profit organization within the meaning of section 1 of the Act if the definition of that expression were read without reference to "a government".
- O.C. 1149-2006, s. 4; O.C. 1116-2007, s. 9; O.C. 66-2016, s. 2.

## REBATE TO PUBLIC SERVICE BODIES

O.C. 1607-92.

**386R1.** For the purposes of section 386 of the Act, the property and services listed in sections 386R2 to 386R9.1 are prescribed property and services for determining the rebate payable to a person referred to as "the person" in those sections.

O.C. 1607-92, s. 386R1; O.C. 1108-95, s. 6; O.C. 1635-96, s. 16; O.C. 321-2017, s. 16.

**386R2.** Property or services that are primarily for consumption, use or supply by the person in the course of making supplies of a residential complex or a residential unit by way of lease, licence or similar arrangement, other than supplies of short-term accommodation and supplies that are exempt supplies by reason of paragraph 2 of section 98 or section 99 of the Act are prescribed property or services, where:

(1) in the case of property or services primarily for consumption, use or supply in the course of making supplies of residential units in a multiple unit residential complex that contains more than two residential units that is owned by the person or has been supplied to him by way of lease, licence or similar arrangement, all or substantially all of the residential units in the complex are supplied for the purpose of being occupied otherwise than exclusively by the following persons:

- (a) seniors;
- (b) youths;
- (c) students;
- (d) persons with a disability, persons in distress or other persons in need of assistance;
- (e) individuals whose means or income is such that they are eligible as lessees or are entitled to reduced lease payments;
- (f) individuals for whom solely a public sector body pays consideration for the supplies of accommodation and who either pay no consideration for those supplies or pay consideration that is significantly less than the consideration that they could reasonably be expected to pay for comparable supplies made by a person in the business of making such supplies for the purpose of earning a profit; or
- (g) any combination of persons described in subparagraphs *a* to *f*;

(2) in any other case, the principal purpose of the person in carrying on the activity of supplying the complex or unit is not that of providing accommodation for persons referred to in any of subparagraphs *a* to *f* of paragraph 1.

O.C. 1607-92, s. 386R2; O.C. 1463-2001, s. 23.

**386R3.** Property or a service that is primarily for consumption, use or supply by the person in the course of making a supply of a parking space referred to in section 101.1 of the Act for a particular period, if the supply is incidental to the use of land, a residential complex or a residential unit and property and services for use by the person primarily in the course of making supplies by way of lease, licence or similar arrangement of the land, residential complex or residential unit during the particular period are prescribed property or services because of section 386R2, is a prescribed property or service.

O.C. 1607-92, s. 386R3; O.C. 1463-2001, s. 24.

**386R4.** Property or services that are primarily for consumption, use or supply by the person in the course of making the following supplies are prescribed property or services:

- (1) supplies of land, a building or a part of a building to a person other than a public sector body, where the supplies are exempt supplies by reason of section 99 of the Act; and
- (2) exempt supplies of parking spaces, where those supplies are incidental to the use of the land, building or part of a building.

O.C. 1607-92, s. 386R4.

**386R5.** Property or services that are primarily for consumption, use or supply by the person in the course of making the following supplies are prescribed property or services:

- (1) supplies of land, a building or a part of a building to a public sector body for a period, where the supplies are exempt supplies by reason of section 99 of the Act and where the property or services would be prescribed property or services by reason of section 386R2 if the supplies of the land, building or part of a building made by the body during that period were made by the person; and
- (2) exempt supplies of parking spaces, where those supplies are incidental to the use of the land, building or part of a building.

O.C. 1607-92, s. 386R5.

**386R5.1.** Excisable goods that are acquired by a person for the purpose of making a supply of the excisable goods for consideration that is not included as part of the consideration for a meal supplied together with the excisable goods are prescribed property, except where tax is payable in respect of the supply by the person of the excisable goods.

O.C. 1466-98, s. 5; 2019, c. 14, s. 658.

**386R6.** A membership in a club the main purpose of which is to provide dining, recreational or sporting facilities is prescribed property.

O.C. 1607-92, s. 386R6.

**386R7.** Property or services that are acquired or brought into Québec by the person exclusively for the personal consumption, use or enjoyment — in this section referred to as the "benefit" — of a particular individual who is, agreed to become or ceased to be an officer, employee or member of the person, or of another individual related to the particular individual, are prescribed property or services, except where, as the case may be:

(1) the person supplies the property or services to the particular individual or the other individual for consideration that becomes due in the year in which the property or services were acquired or brought into Québec by the person and that is equal to the fair market value of the property or services at the time the consideration becomes due and tax is payable in respect of the supply; or

(2) if no amount were payable by the particular individual for the benefit, no amount in respect of the benefit would be included in computing the income of the particular individual under sections 34 to 47.17 of the Taxation Act (chapter I-3) for the purposes of that Act.

O.C. 1607-92, s. 386R7.

**386R8.** Property or a service that is supplied to another person is a prescribed property or service if

(1) an amount is required under section 37, 41, 41.1.1, 41.1.2 or 111 of the Taxation Act (chapter I-3) to be included in computing the income of the other person for the purposes of that Act; and

(2) section 290 of the Act does not apply to the supply or the section does apply to the supply but no tax is payable in respect of it.

O.C. 1607-92, s. 386R8; O.C. 1463-2001, s. 25.

**386R9.** *(Revoked).*

O.C. 1607-92, s. 386R9; O.C. 1463-2001, s. 26.

**386R9.1.** Property or a service that is deemed under section 346 of the Act to be acquired or brought into Québec by the person acting as the operator, within the meaning of that section, of a joint venture in respect of which an election under that section is in effect, if any of the co-venturers, within the meaning of that section, of the joint venture would not be entitled to claim a rebate under subdivision 5 of Division I of Chapter VII of Title I of the Act in respect of the property or service if it were otherwise acquired or brought into Québec for the same purpose as that for which it is acquired or brought into Québec by the person on behalf of the co-venturer and if tax were payable by the co-venturer in respect of the property or service, is a prescribed property or service.

O.C. 1463-2001, s. 27; O.C. 1149-2006, s. 5; O.C. 321-2017, s. 17.

**386R9.2.** *(Revoked).*

O.C. 1463-2001, s. 27; O.C. 321-2017, s. 18.

**386R10.** Section 386R2 applies, with the necessary modifications, in respect of property or services for consumption, use or supply in the course of making a supply of land referred to in section 100 of the Act as if the land were a residential complex.

O.C. 1607-92, s. 386R10; O.C. 1466-98, s. 25.

**386R11.** *(Revoked).*

O.C. 1108-95, s. 7; O.C. 1635-96, s. 17.

**386R12.** *(Revoked).*

O.C. 1108-95, s. 7; O.C. 1635-96, s. 17.

**386R13.** *(Revoked).*

O.C. 1108-95, s. 7; O.C. 1635-96, s. 17.

**386R14.** *(Revoked).*

O.C. 1108-95, s. 7; O.C. 1635-96, s. 17.

**386R15.** *(Revoked).*

O.C. 1108-95, s. 7; O.C. 1635-96, s. 17.

**386R16.** *(Revoked).*

O.C. 1108-95, s. 7; O.C. 1635-96, s. 17.

**386R17.** *(Revoked).*

O.C. 1108-95, s. 7; O.C. 1635-96, s. 17.

**386.1.1R1.** For the purposes of section 386.1.1 of the Act, property and services listed in sections 386R2 to 386R9.1 are prescribed property and services for determining the rebate payable to a person referred to as "the person" in those sections.

O.C. 321-2017, s. 19.

## COMPENSATION TO MUNICIPALITIES

O.C. 1108-95, s. 7; O.C. 1470-2002, s. 9.

**388.1R1.** For the purposes of section 388.1 of the Act, the municipalities listed in Schedule II.1 and the municipalities resulting from an amalgamation of municipalities including a municipality referred to in that Schedule or having annexed the entire territory of a municipality referred to in that Schedule under the Act respecting municipal territorial organization (chapter O-9) are prescribed municipalities.

O.C. 1108-95, s. 7.

**388.1R2.** For the purposes of section 388.1 of the Act, the prescribed time is a time not later than 31 December for

1992 and the prescribed time is 30 June for each year from 1993 to 1996.

O.C. 1108-95, s. 7.

**388.1R3.** For the purposes of section 388.1 of the Act, the prescribed amount is:

(1) in the case of a municipality referred to in Schedule II.1, the amount provided for in that Schedule for that municipality; or

(2) in the case of a municipality resulting from an amalgamation of municipalities or having annexed the entire territory of another municipality under the Act respecting municipal territorial organization (chapter O-9), the amount constituted by the sum of the amounts provided for in Schedule II.1 for each of the municipalities referred to in that Schedule that is a party to the amalgamation or annexation.

O.C. 1108-95, s. 7.

**388.2R1.** For the purposes of section 388.2 of the Act, the prescribed amount is:

(1) for Ville de Laval, \$2,000,000 in respect of the year 2001, \$4,000,000 in respect of the year 2002, \$6,500,000 in respect of the year 2003 and \$4,227,979.95 in respect of the year 2015;

(2) for Ville de Montréal, \$31,900,000 in respect of the year 2001 and \$23,007,038.61 in respect of the year 2015; and

(3) for Ville de Québec, \$6,700,000 in respect of the year 2001 and \$4,832,199.33 in respect of the year 2015.

O.C. 1470-2002, s. 10; O.C. 321-2017, s. 20.

**388.4R1.** For the purposes of section 388.4 of the Act, the municipalities referred to in the Agreement on a new fiscal and financial partnership with the municipalities, entered into on 27 April 2006, and the Northern villages and the Kativik Regional Government established under the Act respecting Northern villages and the Kativik Regional Government (chapter V-6.1), as listed in Schedule II.1.1, are prescribed municipalities.

O.C. 1162-2007, s. 1.

**388.4R2.** For the purposes of section 388.4 of the Act, the prescribed time is, for each of the years 2007 to 2013, on or before 31 March of the following year.

O.C. 1162-2007, s. 1.

**388.4R3.** For the purposes of section 388.4 of the Act, the prescribed amount for each of the municipalities referred to in section 388.4R1 is the amount determined in the Agreement on a new fiscal and financial partnership with the municipalities by the Ministère des Affaires municipales, des

Régions et de l'Occupation du territoire and provided for in Schedule II.1.1 for each of the municipalities.

O.C. 1162-2007, s. 1; 2009, c. 26, s. 109.

### STREAMLINED METHOD FOR DETERMINING CERTAIN REBATES

O.C. 1463-2001, s. 28.

**389R1.** For the purposes of section 389 of the Act, the person referred to in section 389R8 is a prescribed person and the rules in sections 389R2 to 389R11 are prescribed rules.

O.C. 1463-2001, s. 28.

**389R11.** For the purposes of sections 389R2 to 389R11,

“charity” has the meaning assigned by section 383 of the Act; and

“consideration” has the meaning assigned by section 383R1.

O.C. 321-2017, s. 21.

**389R2.** For the purposes of sections 389R8 and 389R9, the threshold amount for a particular fiscal year of a person is equal to the total of

(1) the amount determined by the formula

$A \times 365 / B$ ; and

(2) the total of all amounts each of which is an amount in respect of an associate of the person who was associated with the person at the end of the fiscal year of the associate that is the last fiscal year of the associate ending in the fiscal year immediately preceding the particular fiscal year of the person, determined by the formula

$C \times 365 / D$ .

In applying the formulas provided for in the first paragraph,

(1) A is the total of all consideration, other than consideration referred to in section 75.2 of the Act that is attributable to goodwill of a business, for taxable supplies, other than supplies of financial services and supplies by way of sale of immovables that are capital property of the person, made by the person that became due, or was paid without having become due, to the person in the fiscal year immediately preceding the particular fiscal year of the person;

(2) B is the number of days in the fiscal year immediately preceding the particular fiscal year;

(3) C is the total of all consideration, other than consideration referred to in section 75.2 of the Act that is attributable to goodwill of a business, for taxable supplies,

other than supplies of financial services and supplies by way of sale of immovables that are capital property of the associate, made by the associate that became due, or was paid without having become due, to the associate in the fiscal year of the associate; and

(4) D is the number of days in the fiscal year of the associate.

O.C. 1463-2001, s. 28.

**389R3.** For the purposes of sections 389R8 and 389R9, the threshold amount for a particular fiscal quarter in a particular fiscal year of a person is equal to the total of

(1) all consideration, other than consideration referred to in section 75.2 of the Act that is attributable to goodwill of a business, for taxable supplies, other than supplies of financial services and supplies by way of sale of immovables that are capital property of the person, made by the person that became due, or was paid without having become due, to the person in the fiscal quarters ending in the particular fiscal year immediately preceding the particular fiscal quarter of the particular fiscal year; and

(2) all amounts each of which is an amount in respect of an associate of the person who was associated with the person at the beginning of the particular fiscal quarter and is equal to the total of all consideration, other than consideration referred to in section 75.2 of the Act that is attributable to the goodwill of a business, for taxable supplies, other than supplies of financial services and supplies by way of sale of immovables that are capital property of the associate, made by the associate that became due, or was paid without having become due, to the associate in the fiscal quarters of the associate that end in the particular fiscal year before the beginning of the particular fiscal quarter.

O.C. 1463-2001, s. 28.

**389R4.** For the purposes of sections 389R2 and 389R3, if consideration, or a part of it, for a taxable supply, other than a supply by way of sale of an immovable, made by a person in the course of activities engaged in by the person in a division or branch of the person becomes due, or is paid without having become due, to the person at a time when the division or branch is a small supplier division, within the meaning of section 337.2 of the Act, that consideration or part of it, as the case may be, is deemed not to be consideration for a taxable supply.

O.C. 1463-2001, s. 28.

**389R5.** For the purposes of sections 389R8 and 389R9, the purchase threshold for a fiscal year of a person is equal to the total of all amounts each of which is

(1) an amount that became due, or was paid without having become due, by the person in the preceding fiscal year for a taxable supply, other than a zero-rated supply, of property or a service that was acquired in Québec by the person or was

acquired outside Québec by the person and brought into Québec by the person; and

(2) either

(a) included in determining the cost to the person of the property or service for the purposes of the Taxation Act (chapter I-3), or

(b) tax payable by the person in respect of the acquisition or bringing into Québec of the property or service.

O.C. 1463-2001, s. 28.

**389R6.** If property or a service is acquired by a person for consumption, use or supply in the course of activities engaged in by the person in a division or branch of the person and, at a time when the division or branch is a small supplier division, within the meaning of section 337.2 of the Act, an amount becomes due, or is paid without having become due, by the person for the supply of the property or service, the amount shall not be included in determining the purchase threshold under section 389R5 for any fiscal year of the person.

O.C. 1463-2001, s. 28.

**389R7.** For the purposes of sections 389R1 to 389R11, if, under section 86, 89 or 90 of the Act, tax in respect of a supply of property or a service becomes payable by a person on a particular day, the consideration on which that tax is calculated is deemed to have become due on that day.

O.C. 1463-2001, s. 28.

**389R8.** For the purposes of section 389 of the Act, a person is a prescribed person on the first day of a claim period of the person where

(1) the threshold amount for the person's fiscal year that includes the claim period does not exceed \$1,000,000;

(2) if the person's fiscal quarter that includes the claim period is not the first fiscal quarter in the fiscal year, the threshold amount for the fiscal quarter does not exceed \$1,000,000;

(3) the purchase threshold for the fiscal year does not exceed \$4,000,000; and

(4) it is reasonable to expect at the beginning of the claim period that the purchase threshold for the person's next fiscal year will not exceed \$4,000,000.

O.C. 1463-2001, s. 28; O.C. 701-2013, s. 25.

**389R9.** For the purposes of section 389 of the Act, a person ceases to be a prescribed person at the earliest of

(1) if the threshold amount for a fiscal year of the person exceeds \$1,000,000, the end of the first fiscal quarter in that fiscal year;

(2) if the threshold amount for the second or third fiscal quarter in a fiscal year of the person exceeds \$1,000,000, the end of the first fiscal quarter in that fiscal year for which the threshold amount exceeds \$1,000,000; and

(3) if the purchase threshold for a fiscal year of the person exceeds \$4,000,000, the end of the first fiscal quarter in that fiscal year.

O.C. 1463-2001, s. 28; O.C. 701-2013, s. 26.

**389R10.** For the purpose of determining in accordance with sections 389R1 to 389R9 the amount of a rebate under subdivision 5 of Division I of Chapter VII of Title I of the Act in respect of property or a service for a particular claim period of a particular person, the amount of tax under section 16 or 17 of the Act, as the case may be, that became payable, or was paid without having become payable, by the particular person during the particular claim period in respect of the supply or bringing into Québec of the property or service is deemed to be equal to the amount determined by the formula

$A \times B$ .

In applying the formula provided for in the first paragraph,

(1) A is the tax fraction; and

(2) B is the total of all amounts each of which is

(a) the consideration that became due, or was paid without having become due, by the particular person during the period in respect of the supply of the property or service to the particular person,

(b) the tax under section 16 or 17 of the Act that became payable, or was paid without having become payable, by the particular person during the period in respect of the supply or bringing into Québec of the property or service,

(c) in the case of corporeal movable property that was brought into Québec by the particular person, the amount of a duty or tax imposed in respect of the property under the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15), other than Part IX, the Customs Act (Revised Statutes of Canada, 1985, chapter 1, 2nd Supplement), the Special Import Measures Act (Revised Statutes of Canada, 1985, chapter S-15) or any other law relating to customs that became due, or was paid without having become due, by the particular person during the period,

(c.1) the tax imposed in respect of the property or service under Part IX of the Excise Tax Act that became due or was paid without having become due by the particular person during the period,

(d) a reasonable gratuity paid by the particular person during the period in connection with the supply, or

(e) interest, a penalty or other amount paid by the particular person during the period if it was charged to the particular person by the supplier of the property or service because an amount of consideration, or an amount of a duty or tax referred to in subparagraph *c* or *c.1*, that was payable in respect of the supply or bringing into Québec, was overdue.

However, this section applies only if

(1) the movable property or service is supplied in Québec to the particular person by another person or the corporeal movable property is supplied outside Québec to the particular person by another person and brought into Québec by the particular person; and

(2) the particular person is entitled to claim a rebate under subdivision 5 of Division I of Chapter VII of Title I of the Act in respect of the property or service for any claim period of the particular person.

O.C. 1463-2001, s. 28; O.C. 1149-2006, s. 6; O.C. 701-2013, s. 27; O.C. 321-2017, s. 22.

**389R11.** For the purpose of determining in accordance with sections 389R1 to 389R9 the amount of a rebate under subdivision 5 of Division I of Chapter VII of Title I of the Act payable to a partnership, employer, charity or public institution in respect of property or a service acquired or brought into Québec by a member of the partnership, an employee of the employer, or a volunteer who has given services to the charity or public institution and in respect of which the member, employee or volunteer was liable to pay tax under section 16 or 17 of the Act, the amount of that tax is deemed, for the purpose of applying sections 212 and 212.1 of the Act, to be equal to the amount that would be determined under section 389R10 if that section applied to the acquisition or bringing into Québec by the member, employee or volunteer.

O.C. 1463-2001, s. 28; O.C. 1149-2006, s. 7; O.C. 321-2017, s. 23.

## PRESCRIBED MANDATARIES

O.C. 701-2013, s. 28.

**399.1R1.** For the purposes of section 399.1 of the Act, an entity listed in Schedule III is a prescribed mandatory.

O.C. 701-2013, s. 28.

## MOTOR VEHICLES SHIPPED OUT OF QUÉBEC

O.C. 1470-2002, s. 11.

**402.12R1.** For the purposes of section 402.12 of the Act, the following terms and conditions are the prescribed terms and conditions:

(1) a person who is entitled to a rebate shall file a return signed by the mandatory indicating that the mandatory acted

on that person's behalf for the acquisition of the motor vehicle;

(2) the motor vehicle shall have been registered in the name of the mandatary and of the person entitled to the rebate;

(3) other than the persons indicated paragraph 2, only the supplier can have registered the vehicle in his name before the vehicle is shipped out of Québec;

(4) the motor vehicle's registration shall have been cancelled within 15 days of the vehicle's delivery to the mandatary;

(5) before the motor vehicle is shipped out of Québec, the motor vehicle shall not have been the object of a supply other than that between the supplier, the mandatary and the person entitled to the rebate;

(6) the application for a rebate shall be accompanied by the original of the following documents:

(a) the purchase contract for each vehicle;

(b) proof of payment of the tax;

(c) the document provided by the Société de l'assurance automobile du Québec confirming the cancellation of the vehicle's registration within 15 days of the vehicle's delivery to the mandatary and that bears the indication "Cancellation of registration of vehicle licensed elsewhere";

(d) where the motor vehicle is exported outside Canada, a customs document proving that the vehicle was exported or, where the vehicle is shipped out of Québec but within Canada, a document from the carrier confirming that the motor vehicle was shipped out of Québec;

(7) the person shall not file more than one application per month.

O.C. 1470-2002, s. 11.

#### REBATE TO AN INVESTMENT PLAN OR A SEGREGATED FUND OF AN INSURER

O.C. 320-2017, s. 3.

**402.23R1.** For the purposes of section 402.23 of the Act, the rebate to which a listed financial institution is entitled is equal to,

(1) if the listed financial institution is a stratified investment plan with one or more provincial series, the aggregate of all amounts each of which is an amount determined for a provincial series of the investment plan by the formula

$(A - B) \times C$ ;

(2) if the listed financial institution is a provincial investment plan, the amount determined by the formula

$A - D$ ; and

(3) in any other case, the amount determined by the formula  $E \times F$ .

For the purposes of the formulas in the first paragraph,

(1) A is the amount of tax under section 16 of the Act in respect of a supply of property or a service, or under section 17 or 18 of the Act in respect of a supply of corporeal movable property;

(2) B is,

i. in the case of a provincial series as regards Québec, the amount of tax referred to in subparagraph 1; and

ii. in any other case, zero;

(3) C is the extent, expressed as a percentage, to which the property or service was acquired, or brought into Québec, for consumption, use or supply in the course of the activities relating to the provincial series, as determined in accordance with section 51 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations made under the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15);

(4) D is,

i. in the case of a provincial investment plan as regards Québec, the amount of tax referred to in subparagraph 1; and

ii. in any other case, zero;

(5) E is the amount of tax under any of sections 16, 17, 18 and 18.01 of the Act in respect of the supply of property or a service; and

(6) F is the extent, expressed as a percentage, to which the listed financial institution may reasonably be regarded as holding or investing funds for the benefit of persons that are not resident in Québec.

O.C. 320-2017, s. 3.

**402.24R1.** For the purposes of section 402.24 of the Act, if the total of all amounts, each of which is an amount of a rebate for which a person is otherwise entitled under section 402.23 of the Act and in respect of which a rebate application is filed, is at least \$25, the total is a prescribed circumstance.

O.C. 1182-2017, s. 2.



## DISCLOSURE OF TAX

O.C. 1607-92.

**425R1.** For the purposes of section 425 of the Act and subject to sections 425R2 and 425R3, the prescribed manner consists in giving clearly visible notice to the recipient of a taxable supply on the premises where the supply is made.

O.C. 1607-92, s. 425R1.

**425R2.** In the case of a supply of a parking space for which the consideration is paid by depositing coins in a parking meter, the prescribed manner consists in:

(1) giving notice to the recipient in accordance with section 425R1; or

(2) giving public notice that the price for the supply includes the tax.

O.C. 1607-92, s. 425R2.

**425R3.** In the case of a supply of a telephone service made by means of a coin-operated telephone, the prescribed manner consists in:

(1) giving notice to the recipient in accordance with section 425R1; or

(2) giving notice of the tax payable in the telephone directory issued by the supplier.

O.C. 1607-92, s. 425R3.

**425.1R1.** For the purposes of the first paragraph of section 425.1 of the Act, the following information is prescribed information:

(1) the value of the consideration for the supply for the purposes of determining the tax payable by the recipient under Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15);

(2) the value of the consideration for the supply for the purpose of determining the tax payable under section 16 of the Act;

(3) the amount of tax paid or payable under Part IX of the Excise Tax Act in respect of the supply;

(4) the amount credited to the recipient in respect of the trade-in, in accordance with section 54.1 of the Act, where applicable;

(5) the time that the motor vehicle is delivered to the recipient.

O.C. 1470-2002, s. 12; O.C. 701-2013, s. 29.

**425.1R2.** For the purposes of the second paragraph of section 425.1 of the Act, any registrant who is, or is required

to be, the holder of a road vehicle dealer's permit issued under the Consumer Protection Act (chapter P-40.1) is a prescribed registrant.

O.C. 1470-2002, s. 12; O.C. 1149-2006, s. 8; O.C. 816-2015, s. 1.

**425.1R3.** For the purposes of the second paragraph of section 425.1 of the Act, the following information is prescribed information:

(1) the information described in section 425.1R1;

(2) the tax payable by the recipient under section 16 of the Act in respect of the supply.

O.C. 1470-2002, s. 12.

**425.1R4.** For the purposes of the second paragraph of section 425.1 of the Act, the prescribed manner consists of reporting all the information described in section 425.1R3 in the appropriate box of the document referred to in section 425.1R5, which is:

(1) in the case of the information described in paragraph 1 of section 425.1R1, in the box "Prix de vente" or in a similar box;

(2) in the case of the information described in paragraph 2 of section 425.1R1, in the box "Valeur pour TVQ" or in a similar box;

(3) in the case of the information described in paragraph 3 of section 425.1R1, in the box "TPS perçue" or in a similar box;

(4) in the case of the information described in paragraph 4 of section 425.1R1, in the box "Échange" or in a similar box;

(5) in the case of the information described in paragraph 5 of section 425.1R1, in the box "Date de livraison" or in a similar box;

(6) in the case of the tax payable by the recipient under section 16 of the Act in respect of the supply:

(a) if the tax must be collected by the supplier in accordance with section 422 of the Act, in the box "TVQ perçue commerçant" or in a similar box;

(b) if the tax must be remitted in accordance with section 473.1.1 of the Act, in the box "TVQ à payer par client à la SAAQ" or in a similar box.

O.C. 1470-2002, s. 12; O.C. 701-2013, s. 30.

**425.1R5.** For the purposes of the second paragraph of section 425.1 of the Act, the form entitled "Attestation de transaction avec un commerçant" or a similar form that the Société de l'assurance automobile du Québec supplies for the purpose of registering a motor vehicle under the Highway Safety Code (chapter C-24.2) is the prescribed document.

O.C. 1470-2002, s. 12.

## SPECIAL ATTRIBUTION METHOD — SELECTED LISTED FINANCIAL INSTITUTION

O.C. 320-2017, s. 4.

## Prescribed amount of tax

O.C. 320-2017, s. 4.

**433.16R1.** For the purposes of subparagraph 6 of the second paragraph of section 433.16 of the Act, any amount of tax that became payable by an insurer, or that was paid by the insurer without having become payable, in respect of property or a service acquired, or brought into Québec, exclusively and directly for consumption, use or supply in the course of investigating, settling or defending a claim arising under an insurance policy that is not in the nature of sickness or accident insurance or life insurance is a prescribed amount of tax.

O.C. 320-2017, s. 4.

*G in the special attribution method formula*

O.C. 320-2017, s. 4.

**433.16R2.** For the purposes of this section and sections 433.16R3 to 433.16R19,

“employer resource” has the meaning assigned by the first paragraph of section 289.2 of the Act;

“excluded property or service” means property or a service that is

(1) electricity or a service described in paragraph 6 or 7 of the definition of “specified property or service” that is acquired by the organizer or sponsor of a convention as a related convention supply;

(2) a 1-800 or 1-888 telephone service or a telephone service whose area code is an extension of such a telephone service and another telecommunication service that is related to the 1-800 or 1-888 telephone service or to the telephone service whose area code is an extension of such a telephone service;

(3) an Internet access service;

(4) a web-hosting service;

(5) a taxi, the operation and custody of which is entrusted to a person by the holder of a taxi permit;

(6) property or a service that is acquired or imported into Canada exclusively for the purpose of,

(a) in the case of movable property or a service, again making a supply of it;

(b) in the case of immovable property, again making a supply of it by sale;

(c) in the case of corporeal movable property, becoming a component of other corporeal movable property that is to be supplied by a person; or

(d) in the case of a service described in paragraph 6 or 7 of the definition of “specified property or service”, acquired by a person operating a telecommunication service, being used directly and solely in the making of a taxable supply of another telecommunication service by the person; or

(7) electricity, gas, fuel or steam used by a person to produce movable property, other than property intended to be incorporated by the person into an immovable and meals intended for sale, or to be used in the design or production of production equipment or conditioning materials used for the production of such movable property, either as an agent of production or to operate production equipment, except electricity, gas, fuel or steam used to power equipment for the air-conditioning, lighting, heating or ventilation of a production site;

“large business” has the meaning assigned by sections 551 to 551.4 of the Act to amend the Taxation Act, the Act respecting the Québec sales tax and other legislative provisions (1995, chapter 63), as amended from time to time;

“qualifying food, beverages and entertainment” means food, beverages or entertainment that is a specified property or service;

“qualifying fuel” means fuel that is a specified property or service;

“qualifying road vehicle” means a selected road vehicle that is a specified property or service, and property, other than fuel, or a service, in respect of a selected road vehicle, that is a specified property or service;

“qualifying telecommunication service” means property or a service described in paragraph 6 or 7 of the definition of “specified property or service”;

“recapture rate” applicable at a particular time means the rate that is,

(1) if that time is before 1 January 2018, 100%;

(2) if that time is after 31 December 2017 but before 1 January 2019, 75%;

(3) if that time is after 31 December 2018 but before 1 January 2020, 50%;

(4) if that time is after 31 December 2019 but before 1 January 2021, 25%; and

(5) if that time is after 31 December 2020, 0%;

“selected road vehicle” means a road vehicle weighing less than 3,000 kilograms required to be registered under the Highway Safety Code (chapter C-24.2) or under a law of another jurisdiction, but does not include

(1) a farm tractor or farm machinery acquired, or brought into a province, for use exclusively in the operation of a farm

by a farmer or a maple forest by a maple products producer;  
or

(2) a vehicle acquired, or brought into a province, to be used only elsewhere than on public highways within the meaning of the Highway Safety Code or a similar law of another province, that is registered as a vehicle to be used for exclusive use on private land or roads and not intended for public highways, or its registration certificate provides for such use;

“specified energy” means electricity, gas or fuel, other than fuel acquired, or imported into Canada, for use in a propulsion engine, or steam;

“specified extent” of property or a service in respect of a specified class of specified property or service for a reporting period of a person means the percentage that is equal to,

(1) if the property or service is a specified property or service of the specified class, 100%; and

(2) in any other case, 0%;

“specified property or service” means property or a service, other than excluded property or service, that is

(1) a selected road vehicle;

(2) motive fuel, other than fuel oil including diesel fuel, that is acquired or imported into Canada to power the engine of a selected road vehicle;

(3) property, other than property for maintenance or repair, that is acquired or imported into Canada by a person for consumption or use in respect of a selected road vehicle acquired or imported into Canada by the person, if the acquisition or importation of the property occurs within 12 months of the acquisition or importation of the selected road vehicle;

(4) a service, other than a service for maintenance or repair, that is acquired by a person for consumption or use in respect of a selected road vehicle acquired or imported into Canada by the person, if the supply of the service occurs within 12 months of the acquisition or importation of the selected road vehicle;

(5) specified energy;

(6) a telephone service;

(7) a telecommunication service or any telecommunication in respect of which tax under the Telecommunications Tax Act (chapter T-4) would apply but for section 14 of that Act and the definition of “user” in section 1 of that Act, and the second paragraph of section 4 of that Act were read with the reference to “Québec” replaced by a reference to “Canada”;

or

(8) food, beverages or entertainment in respect of which section 421.1 or 421.1.1 of the Taxation Act (chapter I-3) applies, or would apply if the person were a taxpayer under that Act, during a taxation year of the person;

“specified resource” has the meaning assigned by section 289.5 of the Act;

“total B amounts” for a reporting period of a selected listed financial institution means,

(1) if the financial institution is a non-stratified investment plan and an election under section 49 or 61 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations made under the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15), or under section 433.19.1 or 433.19.10 of the Act, in respect of the financial institution is in effect throughout the reporting period, the aggregate of all amounts each of which is the total for  $A_2$  in the description of A in the formula in subsection 2 of section 48 of those Regulations, or the total  $A_2$  would be if the financial institution were a selected listed financial institution for the purposes of Part IX of the Excise Tax Act, for a particular day in the reporting period;

(2) if the financial institution is a stratified investment plan, the aggregate of

(a) all amounts each of which is the total for  $A_2$  in the formula in paragraph *a* of the description of A in the formula in subsection 1 of section 48 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations, or the total  $A_2$  would be if the financial institution were a selected listed financial institution for the purposes of Part IX of the Excise Tax Act, for a series of the financial institution for a particular day in the reporting period; and

(b) all amounts each of which is the total for  $A_5$  in the formula in paragraph *b* of the description of A in the formula in subsection 1 of section 48 of those Regulations, or the total  $A_5$  would be if the financial institution were a selected listed financial institution for the purposes of Part IX of the Excise Tax Act, for a series of the financial institution for a particular day in the reporting period; and

(3) in any other case, the total for B in the formula in subsection 2 of section 225.2 of the Excise Tax Act, or the total B would be if the financial institution were a selected listed financial institution for the purposes of Part IX of that Act, for the reporting period;

“total F amounts” for a reporting period of a selected listed financial institution means,

(1) if the financial institution is a non-stratified investment plan and an election under section 49 or 61 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations, or under section 433.19.1 or 433.19.10 of the Act, in respect of the financial institution is in effect throughout the reporting period, or if the financial institution is a stratified investment plan, the total for D in the formula in the first paragraph of section 433.16.2 of the Act for the reporting period; and

(2) in any other case, the total for F in the formula in the first paragraph of section 433.16 of the Act for the reporting period.

O.C. 320-2017, s. 4.

**433.16R3.** For the purposes of sections 433.16R2, 433.16R4 and 433.16R11, the property and services in the following definitions in section 433.16R2 are specified classes of specified property or service:

- (1) “qualifying fuel”;
- (2) “specified energy”;
- (3) “qualifying food, beverages and entertainment”;
- (4) “qualifying telecommunication service”; and
- (5) “qualifying road vehicle”.

O.C. 320-2017, s. 4.

**433.16R4.** For the purposes of subparagraph 2 of the third paragraph of section 433.16R11, the tax recovery rate of a financial institution for a specified class of specified property or service for a particular reporting period of the financial institution means,

(1) if the specified class is qualifying fuel, the tax recovery rate of the financial institution for qualifying road vehicles for the particular reporting period, as determined under paragraph 2; and

(2) for any specified class other than the specified class referred to in paragraph 1,

(a) if an election under section 43 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations made under the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15), or under section 433.16R5, is in effect throughout the particular reporting period, the percentage determined under subparagraph i of paragraph b of subsection 4 of section 42 of those Regulations for the particular reporting period or the percentage that would be so determined for that reporting period if the financial institution were a selected listed financial institution for the purposes of Part IX of that Act; and

(b) in any other case, the percentage that would be determined under subparagraph ii of paragraph b of subsection 4 of section 42 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations for the particular reporting period if the financial institution were a selected listed financial institution for the purposes of Part IX of the Excise Tax Act and if

i. a specified property or service under that subparagraph ii were a specified property or service; and

ii. a specified class under that subparagraph ii were a specified class.

O.C. 320-2017, s. 4.

**433.16R5.** Subject to the third paragraph, a financial institution may make an election for the purposes of paragraph 2 of section 433.16R4 that is effective from the first day of the first reporting period of the financial institution throughout which the following criteria are met:

(1) the financial institution is not a selected listed financial institution for the purposes of Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15); and

(2) the financial institution is a large business.

An election under the first paragraph is to

(1) be made in prescribed form containing prescribed information; and

(2) be filed with the Minister in the manner determined by the Minister on or before the first day of the first reporting period referred to in the first paragraph or any later day that the Minister may determine.

No election under the first paragraph may be made by a financial institution if the financial institution has made a previous election under that paragraph and has revoked that election in accordance with the second paragraph of section 433.16R6.

O.C. 320-2017, s. 4.

**433.16R6.** An election under section 433.16R5 ceases to be effective on the earlier of

(1) the first day of the fiscal year of the person in which the person becomes a selected listed financial institution for the purposes of Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15); and

(2) the day on which a revocation of the election becomes effective.

A financial institution that has made an election under section 433.16R5 may revoke the election by filing with the Minister, in the manner determined by the Minister, a notice of revocation in prescribed form containing prescribed information not later than the day on which the revocation is to become effective or any later day that the Minister may determine.

O.C. 320-2017, s. 4.

**433.16R7.** For the purposes of applying sections 433.16R9 to 433.16R19 to determine prescribed amounts for a particular reporting period in a fiscal year that ends in a particular taxation year of a selected listed financial institution, the specified percentage of the financial

institution as regards Québec for the particular reporting period is,

(1) if the financial institution is a non-stratified investment plan and an election under section 49 or 61 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations made under the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15), or under section 433.19.1 or 433.19.10 of the Act, in respect of the financial institution is in effect throughout the fiscal year, the financial institution's percentage as regards Québec as of the earliest day in the particular reporting period for which that percentage is required to be determined for the purposes of section 433.16.2 of the Act or, if no such day exists, as of the last day before the particular reporting period for which that percentage is required to be determined for the purposes of that section;

(2) if the financial institution is a stratified investment plan, the aggregate of all amounts each of which is an amount determined for a series of the financial institution by the formula

$$A \times (B / C);$$

(3) if the financial institution is an investment plan and neither subparagraph 1 nor subparagraph 2 applies,

(a) if an election under section 50 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations, or under section 433.19.4 of the Act, is in effect throughout the fiscal year, other than for determining the interim net tax of the financial institution for the particular reporting period under the fourth paragraph of section 437.1 of the Act, the percentage under subparagraph *b* of subparagraph 3 of the second paragraph of section 433.16 of the Act; and

(b) in any other case, the percentage under subparagraph *a* of subparagraph 3 of the second paragraph of section 433.16 of the Act; and

(4) in any other case,

(a) if the amounts are determined for the purpose of calculating the interim net tax of the financial institution for the particular reporting period under section 437.1 of the Act,

i. if the financial institution is a selected listed financial institution to which the fifth paragraph of section 437.1 of the Act applies, the percentage under subparagraph 3 of the second paragraph of section 433.16 of the Act enacted by that fifth paragraph; and

ii. in any other case, the percentage under subparagraph 3 of the second paragraph of section 433.16 of the Act enacted by the first paragraph of section 437.1 of the Act; and

(b) in any other case, the percentage under subparagraph *b* of subparagraph 3 of the second paragraph of section 433.16 of the Act.

For the purposes of the formula in the first paragraph,

(1) A is,

(a) if an election under section 49 or 64 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations, or under section 433.19.1 or 433.19.11 of the Act, in respect of the series, is in effect throughout the fiscal year, the financial institution's percentage for the series and as regards Québec as of the earliest day in the particular reporting period for which that percentage is required to be determined for the purposes of section 433.16.2 of the Act or, if no such day exists, as of the last day before the particular reporting period for which that percentage is required to be determined for the purposes of that section;

(b) if an election under section 50 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations, or under section 433.19.4 of the Act, is in effect throughout the fiscal year, other than for determining the interim net tax of the financial institution for the particular reporting period under the third paragraph of section 437.1 of the Act, the financial institution's percentage for the series and as regards Québec for the particular taxation year that is required to be determined for the purposes of section 433.16.2 of the Act; and

(c) in any other case, the financial institution's percentage for the series and as regards Québec for the taxation year preceding the particular taxation year that is required to be determined for the purposes of section 433.16.2 of the Act;

(2) B is the total value of the units in the series as of the first business day in the particular reporting period; and

(3) C is the total value of the units of the financial institution as of the first business day in the particular reporting period.

O.C. 320-2017, s. 4.

**433.16R8.** For the purposes of subparagraph 7 of the second paragraph of section 433.16 of the Act, the amounts determined under sections 433.16R9 to 433.16R19 are prescribed amounts for a particular reporting period in a fiscal year that ends in a taxation year of a selected listed financial institution.

O.C. 320-2017, s. 4.

**433.16R9.** The positive or negative amount determined by the following formula is a prescribed amount for a particular reporting period in a fiscal year that ends in a taxation year of a selected listed financial institution:

$$G_1 - [(G_2 - G_3) \times G_4 \times (G_5 / G_6)].$$

For the purposes of the formula in the first paragraph,

(1)  $G_1$  is the aggregate of

(a) all amounts each of which is an amount that was paid or that became payable by the financial institution as or on account of tax under section 16 of the Act and that was adjusted, refunded or credited pursuant to any of sections 447 to 450 of the Act in the particular reporting period, to the extent that the amount was included in the total F amounts for any reporting period, including the particular reporting period, of the financial institution;

(b) if, under any of sections 357.2 to 357.5.3 of the Act, a person during the particular reporting period pays to, or credits in favour of, the financial institution an amount as or on account of a rebate, all amounts each of which is an amount so paid or credited to the financial institution, to the extent that the amount is in respect of tax under section 16 of the Act or, in respect of corporeal property brought into Québec by the financial institution and that comes from outside Canada, under section 17 of the Act, and was included in the total F amounts for any reporting period, including the particular reporting period, of the financial institution;

(c) all amounts each of which is an amount that, during the particular reporting period, was rebated, refunded or remitted to the financial institution under a law of Québec but otherwise than pursuant to the Act, to the extent that the amount is in respect of tax under section 16 of the Act or, in respect of corporeal property brought into Québec by the financial institution and that comes from outside Canada, under section 17 of the Act, and was included in the total F amounts for any reporting period, including the particular reporting period, of the financial institution;

(d) all amounts each of which is determined, for each rebate in respect of which section 350.6 of the Act applies that is received during the particular reporting period by the financial institution, by the formula

$A \times B$ ;

(e) all amounts each of which is an amount, in respect of a supply made at any time during the particular reporting period of property or a service to which an election made by the financial institution and another person under section 433.17 of the Act or under subsection 4 of section 225.2 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) applies, equal to tax payable by the financial institution under any of sections 16, 17, 18 and 18.0.1 of the Act that is included in the cost to the financial institution of supplying the property or service to the other person; and

(f) all amounts each of which is

i. the amount of tax specified in a tax adjustment note issued under section 450.0.2 of the Act to the financial institution

during the particular reporting period in respect of a specified resource if an amount in respect of a supply of the specified resource or part of it was included, under subparagraph *b* of subparagraph 6 of the second paragraph of section 433.16R10, in the description of  $G_6$  in the formula in the first paragraph of that section 433.16R10, for the particular reporting period or an earlier reporting period of the financial institution; or

ii. the amount of tax specified in a tax adjustment note issued under section 450.0.5 of the Act to the financial institution during the particular reporting period in respect of employer resources if an amount in respect of supplies of the employer resources was included, under subparagraph *c* of subparagraph 6 of the second paragraph of section 433.16R10, in the description of  $G_6$  in the formula in the first paragraph of that section 433.16R10, for the particular reporting period or an earlier reporting period of the financial institution;

(2)  $G_2$  is the aggregate of

(a) all amounts included under any of subparagraphs *i* to *v* of the description of  $G_2$  in the formula in paragraph *a* of section 46 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations made under the Excise Tax Act, determined for the particular reporting period, or all amounts that would be so determined for the particular reporting period if the financial institution were a selected listed financial institution for the purposes of Part IX of that Act; and

(b) the amount that is,

i. if the financial institution is not a selected listed financial institution for the purposes of Part IX of the Excise Tax Act, the total of all amounts that would be included under subparagraph *vi* of the description of  $G_2$  in the formula in paragraph *a* of section 46 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations, determined for the particular reporting period if the financial institution were a selected listed financial institution for the purposes of that Part IX and the reference to “the supply is made at any time during the particular reporting period to another person that is a selected listed financial institution at that time and an election made by the financial institution and the other person under subsection 225.2(4) of the Act applies to the supply,” in that paragraph *vi* were read as “the supply is made at any time during the particular reporting period to another person that is, at that time, a selected listed financial institution, or a selected listed financial institution for the purposes of the Act respecting the Québec sales tax, R.S.Q., ch. T-0.1, and an election made by the financial institution and the other person under subsection 225.2(4) of the Act, or under section 433.17 of the Act respecting the Québec sales tax, applies to the supply,”; and

ii. in any other case, the total of all amounts included under subparagraph vi of the description of  $G_2$  in the formula in paragraph *a* of section 46 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations, determined for the particular reporting period;

(3)  $G_3$  is the total for  $G_3$  in the formula in paragraph *a* of section 46 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations, determined for the particular reporting period or the total that  $G_3$  would be for that reporting period if the financial institution were a selected listed financial institution for the purposes of Part IX of the Excise Tax Act;

(4)  $G_4$  is the specified percentage of the financial institution as regards Québec for the particular reporting period;

(5)  $G_5$  is the tax rate specified in the first paragraph of section 16 of the Act; and

(6)  $G_6$  is the tax rate specified in subsection 1 of section 165 of the Excise Tax Act.

For the purposes of the formula in subparagraph *d* of subparagraph 1 of the second paragraph,

(1)  $A$  is the tax fraction in respect of the rebate, within the meaning of section 350.6 of the Act, in respect of the supply made to the financial institution of the property or service for which the rebate is paid, and

(2)  $B$  is the amount of the rebate.

O.C. 320-2017, s. 4.

**433.16R10.** The positive or negative amount determined by the following formula is a prescribed amount for a particular reporting period in a fiscal year that ends in a taxation year of a selected listed financial institution:

$$[(G_1 - G_2) \times G_3 \times (G_4 / G_5)] - G_6.$$

For the purposes of the formula in the first paragraph,

(1)  $G_1$  is the aggregate of

(a) the amount determined for  $G_7$  in the formula in paragraph *b* of section 46 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations made under the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15), determined for the particular reporting period, or the amount that would be determined for  $G_7$  for the reporting period if the financial institution were a selected listed financial institution for the purposes of Part IX of that Act; and

(b) if the financial institution is not a selected listed financial institution for the purposes of Part IX of the Excise Tax Act and has made an election under section 150 of that Act in

respect of a supply that another person at a particular time made in favour of the financial institution, and the other person is a selected listed financial institution for the purposes of that Part IX, the amount included in the value determined for  $B$  in the formula in the first paragraph of section 433.16 of the Act, or taken into account in determining the value of  $A$  in the formula in the first paragraph of section 433.16.2 of the Act, for the particular reporting period, that would be an input tax credit if tax under subsection 1 of section 165 of the Excise Tax Act had become payable in respect of the supply during the particular reporting period;

(2)  $G_2$  is the aggregate of

(a) all amounts included under subparagraph *i* of the description of  $G_8$  in the formula in paragraph *b* of section 46 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations, determined for the particular reporting period or all amounts that would be so determined for the reporting period if the financial institution were a selected listed financial institution for the purposes of Part IX of the Excise Tax Act; and

(b) if the financial institution made an election under section 150 of the Excise Tax Act in respect of a supply made by the financial institution in favour of another person, the total of all amounts each of which is,

i. if the other person is a selected listed financial institution for the purposes of Part IX of the Excise Tax Act, an amount included under subparagraph *ii* of the description of  $G_8$  in the formula in paragraph *b* of section 46 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations for the particular reporting period or would be so included for that reporting period if the financial institution were a selected listed financial institution for the purposes of that Part IX; and

ii. in any other case and if the financial institution is not a selected listed financial institution for the purposes of Part IX of the Excise Tax Act, an amount that would be included under subparagraph *ii* of the description of  $G_8$  in the formula in paragraph *b* of section 46 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations for the particular reporting period if the financial institution were a selected listed financial institution for the purposes of that Part IX and that paragraph were read as follows:

“ii. all amounts each of which would be, in the absence of an election under section 150 of the Act, an input tax credit of the financial institution for the particular reporting period in respect of a supply made at any time by the financial institution to another person that is a selected listed financial institution for the purposes of the Act respecting the Québec sales tax, R.S.Q., ch. T-0.1, at that time, if tax under subsection 165(1) of the Act would have been payable in the absence of an election and no election made by the financial institution and the other person under section 433.17 of the

Act respecting the Québec sales tax applies in respect of the supply,”; and

(c) if the financial institution is not a selected listed financial institution for the purposes of Part IX of the Excise Tax Act and has made an election under section 150 of that Act in respect of a supply that another person at a particular time made in favour of the financial institution and the other person is a selected listed financial institution for the purposes of that Part IX, the amount included in the value determined for A in the formula in the first paragraph of section 433.16 of the Act, or taken into account in determining the value of A in the formula in the first paragraph of section 433.16.2 of the Act, for the particular reporting period, that would be tax under subsection 1 of section 165 of the Excise Tax Act that would have become payable in respect of that supply in the particular reporting period in the absence of that election;

(3)  $G_3$  is the specified percentage of the financial institution as regards Québec for the particular reporting period;

(4)  $G_4$  is the tax rate specified in the first paragraph of section 16 of the Act;

(5)  $G_5$  is the tax rate specified in subsection 1 of section 165 of the Excise Tax Act; and

(6)  $G_6$  is the aggregate of

(a) all amounts each of which is an amount of tax deemed to have been paid by the financial institution under subparagraph 1 of the first paragraph of section 327.7 of the Act during the particular reporting period to the extent that the amount is in respect of tax paid by another person under section 16 of the Act or, in respect of corporeal property from outside Canada that the person brings into Québec, under section 17 of the Act, and has not been included in the total F amounts for any reporting period, including the particular reporting period, of the financial institution;

(b) all amounts each of which is an amount of tax determined under subparagraph 3 of the first paragraph of section 289.5 of the Act in respect of a supply that the financial institution was deemed to have received during the particular reporting period under subparagraph *a* of subparagraph 4 of the first paragraph of that section;

(c) all amounts each of which is an amount of tax determined under subparagraph 3 of the first paragraph of section 289.6 of the Act in respect of a supply that the financial institution was deemed to have received during the particular reporting period under subparagraph *a* of subparagraph 4 of the first paragraph of that section; and

(d) all amounts each of which is an amount of tax determined under subparagraph 3 of the first paragraph of section 289.7 of the Act in respect of a supply in respect of which the financial institution was deemed to have paid tax

during the particular reporting period under subparagraph 4 of the first paragraph of that section.

O.C. 320-2017, s. 4.

**433.16R11.** The positive or negative amount determined by the following formula is a prescribed amount for a particular reporting period in a fiscal year that ends in a taxation year of a selected listed financial institution:

$$[G_1 \times G_2 \times (G_3 / G_4) \times G_5] - G_6 + G_7.$$

For the purposes of the formula in the first paragraph,

(1)  $G_1$  is,

(a) if the financial institution is a large business at any time in the particular reporting period, the aggregate of all amounts each of which is an amount determined for a specified class of specified property or service by the formula

$$A \times B \times C; \text{ and}$$

(b) in any other case, zero;

(2)  $G_2$  is the specified percentage of the financial institution as regards Québec for the particular reporting period;

(3)  $G_3$  is the tax rate specified in the first paragraph of section 16 of the Act;

(4)  $G_4$  is the tax rate specified in subsection 1 of section 165 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15);

(5)  $G_5$  is the rate that is the proportion that the total of all amounts each of which is the recapture rate applicable on a particular day in the particular reporting period is of the number of days in the particular reporting period;

(6)  $G_6$  is the aggregate of all amounts each of which is, in respect of a selected road vehicle that the financial institution, in the particular reporting period, either supplies by way of sale to a person that is not related to the financial institution or removes from Canada and registers in a foreign country, and in respect of the last acquisition or importation into Canada of the road vehicle, at any time in another reporting period of the financial institution that is after 31 December 2017, the financial institution included an amount under subparagraph 1 for the other reporting period, an amount determined by the formula

$$D \times E \times (F / G) \times H \times (I / J); \text{ and}$$

(7)  $G_7$  is the aggregate of all amounts each of which is, in respect of a selected road vehicle supplied by way of sale in any reporting period by the financial institution,



(a) if the time of the last acquisition or importation into Canada of the selected road vehicle was before 1 January 2018 and at that time the financial institution was a large business, the amount determined by the formula

$K \times L \times (M / N)$ ; and

(b) in any other case, zero.

For the purposes of the formulas in the second paragraph,

(1) A is the aggregate of

(a) all amounts each of which is an amount of tax, other than an amount of tax that is a prescribed amount of tax for the purposes of paragraph *a* of the description of A in the formula in subsection 2 of section 225.2 of the Excise Tax Act or an amount under subparagraph *b* of subparagraph 2 of the second paragraph of section 433.16R9, that became payable under subsection 1 of section 165 of that Act or under any of sections 212, 218 and 218.01 of that Act by the financial institution during the particular reporting period in respect of a supply or importation into Canada of property or a service, multiplied by the specified extent of the property or service in respect of the specified class for the particular reporting period;

(b) all amounts each of which is an amount of tax under subsection 1 of section 165 of the Excise Tax Act in respect of a supply of property or a service, other than a supply to which subparagraph *c* applies, made by a person to the financial institution that would, in the absence of an election under section 150 of that Act, have become payable by the financial institution during the particular reporting period, multiplied by the specified extent of the property or service in respect of the specified class for the particular reporting period;

(c) all amounts each of which is an amount, in respect of a supply made during the particular reporting period of property or a service to which an election made by the financial institution and another person under subsection 4 of section 225.2 of the Excise Tax Act or under section 433.17 of the Act applies, equal to tax under subsection 1 of section 165 of the Excise Tax Act calculated on the cost to the other person of supplying the property or service to the financial institution, excluding any remuneration to employees of the other person, the cost of financial services and tax under Part IX of the Excise Tax Act, multiplied by the specified extent of the property or service in respect of the specified class for the particular reporting period;

(d) all amounts each of which is an amount of tax, other than an amount of tax that is a prescribed amount of tax for the purposes of paragraph *a* of the description of A in the formula in subsection 2 of section 225.2 of the Excise Tax Act, that would have been payable under subsection 1 of section 165 of that Act or under any of sections 212, 218 and 218.01 of that Act by the financial institution during the

particular reporting period in respect of a supply or importation into Canada of property or a service, multiplied by the specified extent of the property or service in respect of the specified class for the particular reporting period if,

i. in the case where the property or a service is acquired or imported into Canada by the financial institution for consumption, use or supply exclusively in the course of commercial activities and, as a result of that consumption, use or supply, no tax under section 212 or 218 of the Excise Tax Act is payable in respect of the acquisition or importation, tax had been payable in respect of the acquisition or importation of the property or service;

ii. in the case of a supply of property or a service that is deemed under Part IX of the Excise Tax Act to have been made for nil consideration, the supply had not been deemed to have been made for nil consideration if the supplier was not required to pay tax under Title I of the Act or would not have been required to pay tax if that Title I had applied to the supplier, as the case may be, or the supplier claimed or was entitled to claim a refund of the tax under that Title I or would have been entitled to claim such a refund if that Title I had applied to the supplier, as the case may be; and

iii. in the case of a supply of property or a service that is deemed under paragraph *c* of subsection 1 of section 273 of the Excise Tax Act not to be a supply, the supply had not been deemed not to be a supply; and

(e) if the specified class is qualifying road vehicles and the financial institution is engaged in the business of supplying such road vehicles by way of sale, all amounts each of which is, for a selected road vehicle described in subparagraph *a* of paragraph 6 of the definition of “excluded property or service” in section 433.16R2 that was acquired or imported into Canada by the financial institution and is used by the financial institution, at any time in the particular reporting period, otherwise than exclusively for the purpose referred to in that subparagraph *a*, an amount determined by the formula

$O \times P \times 2.5\%$ ;

(2) B is the tax recovery rate of the financial institution for the specified class for the particular reporting period;

(3) C is,

(a) in the case where the specified class is described in paragraph 3 of section 433.16R3, 50%; and

(b) in any other case, 100%;

(4) D is the amount determined under subparagraph 1 of the second paragraph in the other reporting period in respect of the last acquisition or importation of the road vehicle into Canada;

(5) E is the specified percentage of the financial institution as regards Québec for the other reporting period;

(6) F is the tax rate specified in the first paragraph of section 16 of the Act as of the last day of the other reporting period;

(7) G the tax rate specified in subsection 1 of section 165 of the Excise Tax Act;

(8) H is the amount determined for  $G_5$  in the formula in the first paragraph, determined for the financial institution for the other reporting period;

(9) I is,

(a) if the financial institution supplies the selected road vehicle and the recipient of the supply is not dealing at arm's length with the financial institution or if the financial institution removes the road vehicle from Canada, the fair market value of the road vehicle at the time of the supply or removal; and

(b) in any other case, the consideration for the supply by way of sale of the selected road vehicle;

(10) J is the consideration in respect of the last acquisition of the selected road vehicle by the financial institution, or the value in respect of the last importation of the selected road vehicle into Canada by the financial institution, in respect of which the amount determined under subparagraph 4 is attributable;

(11) K is the amount of the input tax credit in respect of the selected road vehicle under subsection 1 of section 203 of the Excise Tax Act that was claimed by the financial institution in the return under Division V of Part IX of that Act filed by the financial institution for the particular reporting period that is included in the total B amounts for the particular reporting period;

(12) L is the percentage referred to in subparagraph 2 of the second paragraph;

(13) M is the rate referred to in subparagraph 3 of the second paragraph; and

(14) N is the rate referred to in subparagraph 4 of the second paragraph.

For the purposes of the formula in subparagraph *e* of subparagraph 1 of the third paragraph,

(1) O is an amount of tax, other than an amount of tax that is a prescribed amount of tax for the purposes of paragraph *a* of the description of A in the formula in subsection 2 of section 225.2 of the Excise Tax Act, that became payable by the financial institution under subsection 1 of section 165 of that Act or under any of sections 212, 218 and 218.01 of that Act

in respect of the supply or importation into Canada of the road vehicle; and

(2) P is the number of fiscal months in the particular reporting period during which the road vehicle was used otherwise than exclusively for the purpose referred to in subparagraph *a* of paragraph 6 of the definition of “excluded property or service” in section 433.16R2.

O.C. 320-2017, s. 4.

**433.16R12.** The positive amount determined by the following formula is a prescribed amount for a particular reporting period in a fiscal year that ends in a taxation year of a selected listed financial institution:

$$G_1 \times G_2 \times (G_3 / G_4).$$

For the purposes of the formula in the first paragraph,

(1)  $G_1$  is the total of all amounts each of which is an amount of tax that was paid or that became payable by the financial institution under subsection 1 of section 165 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) or under any of sections 212, 218 and 218.01 of that Act during a reporting period for the purposes of Part IX of that Act that ends before 1 January 2013 and in respect of which the financial institution has claimed an input tax credit in the return under Division V of Part IX of that Act filed by the financial institution for the particular reporting period, to the extent that the amount was included in the total B amounts for the particular reporting period;

(2)  $G_2$  is the specified percentage of the financial institution as regards Québec for the particular reporting period;

(3)  $G_3$  is the tax rate specified in the first paragraph of section 16 of the Act; and

(4)  $G_4$  is the tax rate specified in subsection 1 of section 165 of the Excise Tax Act.

O.C. 320-2017, s. 4.

**433.16R13.** The negative amount determined by the following formula is a prescribed amount for a particular reporting period that begins before 1 April 2013 and ends after 31 March 2013 and that is in a fiscal year that ends in a taxation year of a selected listed financial institution:

$$-1 \times G_1 \times G_2 \times (G_3 / G_4).$$

For the purposes of the formula in the first paragraph,

(1)  $G_1$  is the value of  $G_{40}$  in the formula in paragraph *h* of section 46 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations made under the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15), determined for the particular reporting period or the value that  $G_{40}$  would have for that particular reporting

period if the financial institution were a selected listed financial institution for the purposes of Part IX of that Act;

(2)  $G_2$  is the specified percentage of the financial institution as regards Québec for the particular reporting period;

(3)  $G_3$  is the tax rate specified in the first paragraph of section 16 of the Act; and

(4)  $G_4$  is the tax rate specified in subsection 1 of section 165 of the Excise Tax Act.

O.C. 320-2017, s. 4.

**433.16R14.** If a selected listed financial institution that is an investment plan and the manager of the investment plan have made an election under the first or second paragraph of section 433.22 of the Act that is in effect at any time in a particular reporting period of the manager, and an election under the first or second paragraph of section 470.2 of the Act is in effect at any time in the particular reporting period of the investment plan in which the manager's particular reporting period ends, the positive or negative amount determined by the following formula is a prescribed amount for the particular reporting period of the investment plan:

$$-1 \times A.$$

For the purposes of the formula in the first paragraph, A is,

(1) if the manager is a selected listed financial institution throughout the manager's particular reporting period, the amount determined under section 433.16R15 in respect of the reporting period; and

(2) in any other case, the amount determined in respect of the manager's particular reporting period under subparagraph 3 of the third paragraph of section 433.22 of the Act or under the second paragraph of section 406.2 of the Act.

O.C. 320-2017, s. 4.

**433.16R15.** If a manager has made, with one or more investment plans that are selected listed financial institutions, each of which is referred to in this section as a "qualifying investment plan", a joint election under the first or second paragraph of section 433.22 of the Act that is in effect at any time in a particular reporting period of the manager, and the manager is a selected listed financial institution throughout that particular reporting period, the particular positive or negative amount that is the aggregate of all amounts each of which is the positive amount that a qualifying investment plan would be required to add in determining its net tax under section 433.16 or 433.16.2 of the Act, or the negative amount that a qualifying investment plan would be able to deduct in determining its net tax under either of those sections, for a particular reporting period of the qualifying investment plan, is a prescribed amount for the manager's

particular reporting period, if the positive or negative amount were determined having regard to the following assumptions:

(1) the beginning of the particular reporting period of the qualifying investment plan coincided with the later of the beginning of the manager's particular reporting period and the day, if any, in the manager's particular reporting period on which an election under the first or second paragraph of section 433.22 of the Act, as the case may be, between the qualifying investment plan and the manager becomes effective;

(2) the end of the particular reporting period of the qualifying investment plan coincided with the earlier of the end of the manager's particular reporting period and the day, if any, in the manager's particular reporting period on which an election under the first or second paragraph of section 433.22 of the Act, as the case may be, between the qualifying investment plan and the manager ceases to have effect;

(3) subparagraphs 1 and 2 of the third paragraph of section 433.22 of the Act and section 433.16R14 did not apply in respect of the particular reporting period of the qualifying investment plan; and

(4) if, at any time in the particular reporting period of the qualifying investment plan, no election under the first or second paragraph of section 470.2 of the Act, as the case may be, is in effect between the qualifying investment plan and the manager, an amount of tax that became payable by the qualifying investment plan, or that was paid by the qualifying investment plan without having become payable, at that time is included in determining the positive or negative amount only if the amount of tax is attributable to a supply made by the manager to the qualifying investment plan.

For the purposes of the first paragraph, a negative amount in respect of a qualifying investment plan is taken into account only if the manager has paid or credited the amount to the qualifying investment plan.

O.C. 320-2017, s. 4.

**433.16R16.** If a selected listed financial institution is a non-stratified investment plan, if units of the investment plan are issued, distributed or offered for sale in a particular fiscal year of the investment plan that ends in a particular taxation year of the investment plan, if immediately before the issuance, distribution or offering for sale no units of the investment plan are issued and outstanding and if no election is in effect under any of sections 49, 60 and 61 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations made under the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15), under the third paragraph of section 433.16 of the Act or under section 433.19.1 or 433.19.10 of the Act, in respect of the investment plan and the particular fiscal year, and if the reconciliation day, within the meaning of subparagraph ii of paragraph a of section 59 of those Regulations, is not included in the

particular fiscal year, the positive or negative amount determined by the following formula is a prescribed amount for the particular reporting period of the investment plan that includes the reconciliation day:

A – B.

For the purposes of the formula in the first paragraph,

(1) A is the aggregate of all amounts each of which is an amount that would be the net tax for a reporting period of the investment plan that is included in the particular fiscal year if that net tax were determined,

(a) if no election under section 50 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations, or under section 433.19.4 of the Act, is in effect throughout the particular fiscal year, as if the investment plan's percentage as regards Québec for the taxation year preceding the particular taxation year were determined in accordance with the rules set out in section 60.1 of those Regulations and Québec were a participating province within the meaning of subsection 1 of section 123 of the Excise Tax Act; and

(b) if an election under section 50 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations, or under section 433.19.4 of the Act, is in effect throughout the particular fiscal year, as if the investment plan's percentage as regards Québec for the particular taxation year in which the particular fiscal year ends were determined in accordance with the rules set out in section 60.1 of those Regulations and Québec were a participating province within the meaning of subsection 1 of section 123 of the Excise Tax Act; and

(2) B is the aggregate of all amounts each of which is the net tax for a reporting period of the investment plan that is included in the particular fiscal year.

O.C. 320-2017, s. 4.

**433.16R17.** If a selected listed financial institution is a non-stratified investment plan that has made an election under the third paragraph of section 433.16 of the Act, or under section 60 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations made under the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15), in respect of a particular fiscal year that ends in a particular taxation year, for each particular reporting period in the particular fiscal year that ends after the attribution point in respect of the investment plan for the taxation year preceding the particular taxation year and for each particular reporting period in the fiscal year that follows the particular fiscal year, the amount determined by the following formula is a prescribed amount:

$$[(A - B) / C] \times D \times (E / F).$$

For the purposes of the formula in the first paragraph,

(1) A is the aggregate of all amounts each of which is a prescribed amount of tax under paragraph *a* of section 60 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations or that would be so prescribed if the investment plan were a selected listed financial institution for the purposes of Part IX of the Excise Tax Act;

(2) B is the aggregate of all amounts each of which is an input tax credit of the investment plan under Part IX of the Excise Tax Act in respect of an amount of tax referred to in subparagraph 1;

(3) C is the total of the number of particular reporting periods in the particular fiscal year that end after the attribution point and the number of particular reporting periods in the fiscal year of the investment plan that immediately follows the particular fiscal year;

(4) D is,

(a) if no election under section 50 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations, or under section 433.19.4 of the Act, is in effect throughout the particular fiscal year, the percentage that would be the investment plan's percentage as regards Québec for the taxation year preceding the particular taxation year for the purposes of subsection 2 of section 225.2 of the Excise Tax Act if Québec were a participating province within the meaning of subsection 1 of section 123 of that Act; and

(b) if an election under section 50 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations, or under section 433.19.4 of the Act, is in effect throughout the particular fiscal year, the percentage that would be the investment plan's percentage as regards Québec for the particular taxation year for the purposes of subsection 2 of section 225.2 of the Excise Tax Act if Québec were a participating province within the meaning of subsection 1 of section 123 of that Act;

(5) E is the tax rate specified in the first paragraph of section 16 of the Act; and

(6) F is the tax rate specified in subsection 1 of section 165 of the Excise Tax Act.

For the purposes of this section and subject to the second paragraph of section 433.19.18 of the Act, "attribution point" has the meaning assigned by paragraph *a* of subsection 1 of section 58 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations.

O.C. 320-2017, s. 4.

**433.16R18.** In the circumstances set out in the second paragraph, the positive amount determined by the following formula is a prescribed amount for a particular reporting period in a particular fiscal year, in respect of a taxation year, of a selected listed financial institution:

$$50\% \times [(G_1 - G_2) / G_3 \times G_4] \times G_5 \times G_6 \times (G_7 / G_8).$$

The circumstances to which the first paragraph refers are as follows:

(1) an amount, other than an amount paid in a remote location, is an expense incurred by the financial institution to earn income from a business or property in a taxation year — in this section referred to as the “composite amount” — and that, as the case may be,

(a) becomes due from the financial institution or is an amount paid by the financial institution without having become due in respect of the supply of property or a service made to the financial institution; or

(b) is paid by the financial institution as an allowance or reimbursement in respect of which the financial institution is deemed under section 174 or 175 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) to have received a supply of property or a service;

(2) section 421.1 of the Taxation Act (chapter I-3) applies, or would apply if the financial institution were a taxpayer under that Act, to all of the composite amount or that part of it that is, for the purposes of that Act, an amount paid or payable in respect of the human consumption of food or beverages or the enjoyment of entertainment and section 421.1 of that Act deems the composite amount or that part to be 50% of a particular amount;

(3) the particular amount exceeds twice that of the amount determined under section 175.6.1 of the Taxation Act that is deductible in computing the financial institution's income for the taxation year from the business or property, or that would be so deductible if the financial institution were a taxpayer under that Act; and

(4) an amount of tax included in the composite amount and having become payable under Part IX of the Excise Tax Act or deemed under section 174 or 175 of that Act to have been paid by the financial institution is included in determining the input tax credit tax claimed by the financial institution in the return under Division V of Part IX of that Act filed by the financial institution for the particular reporting period.

For the purposes of the formula in the first paragraph,

(1)  $G_1$  is the particular amount referred to in subparagraph 2 of the second paragraph;

(2)  $G_2$  is twice the amount determined under section 175.6.1 of the Taxation Act that is deductible in computing the financial institution's income for the taxation year from the business or property, or that would be so deductible if the financial institution were a taxpayer under that Act;

(3)  $G_3$  is the composite amount;

(4)  $G_4$  is the amount referred to in subparagraph 2 of the second paragraph of section 433.16 of the Act for the particular reporting period in respect of the composite amount;

(5)  $G_5$  is,

(a) where the particular fiscal year begins before 1 January 2020 and the financial institution is a large business,

i. if the particular fiscal year ends before 1 January 2018, zero; and

ii. in any other case, the quotient obtained when the aggregate of all amounts, each of which is the rate referred to in the fourth paragraph applicable on a particular day in the particular reporting period, is divided by the number of days in the particular reporting period; and

(b) in any other case, 1;

(6)  $G_6$  is the specified percentage of the financial institution as regards Québec for the particular reporting period;

(7)  $G_7$  is the tax rate specified in the first paragraph of section 16 of the Act; and

(8)  $G_8$  is the tax rate specified in subsection 1 of section 165 of the Excise Tax Act.

The rate referred to in subparagraph ii of subparagraph a of subparagraph 5 of the third paragraph applicable on a particular day is,

(1) if the particular day is before 1 January 2018, 0%;

(2) if the particular day is after 31 December 2017 but before 1 January 2019, 25%;

(3) if the particular day is after 31 December 2018 but before 1 January 2020, 50%;

(4) if the particular day is after 31 December 2019 but before 1 January 2021, 75%; and

(5) if the particular day is after 31 December 2020, 100%.

In this section, “amount paid in a remote location”, “business”, “property” and “taxation year” have the meaning assigned by section 457.1.3 of the Act.

This section does not apply for the purposes of subdivision 8 of Division III of Chapter VIII of Title I of the Act or paragraph 1 of section 470.1 of the Act.

O.C. 320-2017, s. 4.

**433.16R19.** If a selected listed financial institution is an individual, the positive amount determined by the following

formula is a prescribed amount for a reporting period in a particular fiscal year that ends in a taxation year of the financial institution:

$$50\% \times G_1 \times G_2 \times (G_3 / G_4).$$

For the purposes of the formula in the first paragraph,

(1)  $G_1$  is the portion of the amount referred to in subparagraph 2 of the second paragraph of section 433.16 of the Act for the particular reporting period in respect of property or a service acquired or imported into Canada for consumption or use in relation to the maintenance of a self-contained domestic establishment that includes a work space described in subparagraph i or ii of paragraph *a.1* of subsection 1 of section 170 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15), other than property or a service acquired or imported into Canada for exclusive consumption or use in relation to that work space;

(2)  $G_2$  is the specified percentage of the financial institution as regards Québec for the particular reporting period;

(3)  $G_3$  is the tax rate specified in the first paragraph of section 16 of the Act; and

(4)  $G_4$  is the tax rate specified in subsection 1 of section 165 of the Excise Tax Act.

For the purposes of this section, property or a service acquired or imported into Canada for consumption or use in relation to the maintenance of a self-contained domestic establishment includes property or a service relating to the maintenance, repair or improvement of the establishment but does not include the electricity, gas, fuel or steam used in lighting or heating the establishment.

O.C. 320-2017, s. 4.

#### Prescribed class

O.C. 320-2017, s. 4.

**433.16R20.** For the purposes of section 433.16 of the Act, a prescribed class means a class prescribed for the purposes of subsection 2 of section 225.2 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15).

O.C. 320-2017, s. 4.

#### ADAPTED SPECIAL ATTRIBUTION METHOD — SELECTED LISTED FINANCIAL INSTITUTION

O.C. 320-2017, s. 4.

#### Prescribed amount of tax

O.C. 320-2017, s. 4.

**433.16.2R1.** For the purposes of subparagraph 4 of the second paragraph of section 433.16.2 of the Act, the following amounts are prescribed amounts of tax:

(1) any amount of tax that became payable by an insurer, or that was paid by the insurer without having become payable, in respect of property or a service acquired, or brought into Québec, exclusively and directly for consumption, use or supply in the course of investigating, settling or defending a claim arising under an insurance policy that is not in the nature of sickness or accident insurance or life insurance; and

(2) any amount of tax that became payable by a stratified investment plan, or that was paid by the investment plan without having become payable, in respect of property or a service to the extent that the property or service was acquired, or brought into Québec, for consumption, use or supply in the course of activities relating to a provincial series of the investment plan.

O.C. 320-2017, s. 4.

#### *E in the adapted special attribution method formula*

O.C. 320-2017, s. 4.

**433.16.2R2.** For the purposes of subparagraph 5 of the second paragraph of section 433.16.2 of the Act, any amount under any of sections 433.16R9 to 433.16R15 and 433.16.2R3 to 433.16.2R5 is a prescribed amount.

O.C. 320-2017, s. 4.

**433.16.2R3.** If a selected listed financial institution is a stratified investment plan, if units of a series of the investment plan are issued, distributed or offered for sale in a particular fiscal year of the investment plan that ends in a particular taxation year of the investment plan, if immediately before the issuance, distribution or offering for sale no units in the series are issued and outstanding, if no election is in effect under any of sections 49, 63 and 64 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations made under the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15), under the third paragraph of section 433.16.2 of the Act or under section 433.19.1 or 433.19.11 of the Act, in respect of the series and the particular fiscal year and if the reconciliation day, within the meaning of subparagraph ii of paragraph *a* of section 62 of those Regulations, is not included in the particular fiscal year, the positive or negative amount determined by the following formula is a prescribed amount

for the particular reporting period of the investment plan that includes the reconciliation day:

A – B.

For the purposes of the formula in the first paragraph,

(1) A is the aggregate of all amounts each of which is an amount that would be the net tax for a reporting period of the investment plan that is included in the particular fiscal year if that net tax were determined,

(a) if no election under section 50 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations, or under section 433.19.4 of the Act, is in effect throughout the particular fiscal year, as if the investment plan's percentage for the series and as regards Québec for the taxation year preceding the particular taxation year were determined in accordance with the rules set out in section 63.1 of those Regulations and Québec were a participating province within the meaning of subsection 1 of section 123 of the Excise Tax Act; and

(b) if an election under section 50 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations, or under section 433.19.4 of the Act, is in effect throughout the particular fiscal year, as if the investment plan's percentage for the series and as regards Québec for the taxation year in which the particular fiscal year ends were determined in accordance with the rules set out in section 63.1 of those Regulations and Québec were a participating province within the meaning of subsection 1 of section 123 of the Excise Tax Act; and

(2) B is the aggregate of all amounts each of which is the net tax for a reporting period of the investment plan that is included in the particular fiscal year.

O.C. 320-2017, s. 4.

**433.16.2R4.** If a selected listed financial institution is a stratified investment plan that, in respect of a series and a particular fiscal year that ends in a particular taxation year, has made an election under the third paragraph of section 433.16.2 of the Act, or under section 63 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations made under the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15), for each particular reporting period in the particular fiscal year that ends after the attribution point in respect of the series for the taxation year preceding the particular taxation year and for each particular reporting period in the fiscal year that follows the particular fiscal year, the amount determined by the following formula is a prescribed amount:

$$[(A - B) / C] \times D \times (E / F).$$

For the purposes of the formula in the first paragraph,

(1) A is the aggregate of all amounts each of which is a prescribed amount of tax under paragraph *a* of section 63 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations or that would be so prescribed if the investment plan were a selected listed financial institution for the purposes of Part IX of the Excise Tax Act;

(2) B is the aggregate of all amounts each of which is an input tax credit of the investment plan under Part IX of the Excise Tax Act that is in respect of an amount of tax referred to in subparagraph 1;

(3) C is the total of the number of particular reporting periods in the particular fiscal year that end after the attribution point and the number of reporting periods in the fiscal year of the investment plan that immediately follows the particular fiscal year;

(4) D is,

(a) if no election under section 50 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations, or under section 433.19.4 of the Act, is in effect throughout the particular fiscal year, the investment plan's percentage that would be applicable for the series and as regards Québec for the taxation year preceding the particular taxation year for the purposes of subsection 2 of section 225.2 of the Excise Tax Act if Québec were a participating province within the meaning of subsection 1 of section 123 of that Act; and

(b) if an election under section 50 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations, or under section 433.19.4 of the Act, is in effect throughout the particular fiscal year, the investment plan's percentage that would be applicable for the series and as regards Québec for the particular taxation year for the purposes of subsection 2 of section 225.2 of the Excise Tax Act if Québec were a participating province within the meaning of subsection 1 of section 123 of that Act;

(5) E is the tax rate specified in the first paragraph of section 16 of the Act; and

(6) F is the tax rate specified in subsection 1 of section 165 of the Excise Tax Act.

For the purposes of this section and subject to the first paragraph of section 433.19.18 of the Act, "attribution point" has the meaning assigned by paragraph *a* of subsection 2 of section 58 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations.

O.C. 320-2017, s. 4.

**433.16.2R5.** In the circumstances set out in the second paragraph, the positive amount determined by the following formula is a prescribed amount for a reporting period in a particular fiscal year, in respect of a taxation year, of a selected listed financial institution in respect of a particular

series in the case of a stratified investment plan, or in respect of the investment plan in any other case:

$$50\% \times [(G_1 - G_2) / G_3 \times G_4] \times G_5 \times G_6 \times (G_7 / G_8).$$

The circumstances to which the first paragraph refers are as follows:

(1) an amount, other than an amount paid in a remote location, is an expense incurred by the financial institution to earn income from a business or property in a taxation year — in this section referred to as the “composite amount” — and that, as the case may be,

(a) becomes due from the financial institution or is an amount paid by the financial institution without having become due in respect of the supply of property or a service made to the financial institution; or

(b) is paid by the financial institution as an allowance or reimbursement in respect of which the financial institution is deemed under section 174 or 175 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) to have received a supply of property or a service;

(2) section 421.1 of the Taxation Act (chapter I-3) applies, or would apply if the financial institution were a taxpayer under that Act, to all of the composite amount or that part of it that is, for the purposes of that Act, an amount paid or payable in respect of the human consumption of food or beverages or the enjoyment of entertainment and section 421.1 of that Act deems the composite amount or that part to be 50% of a particular amount;

(3) the particular amount exceeds twice that of the amount determined under section 175.6.1 of the Taxation Act that is deductible in computing the financial institution’s income for the taxation year from the business or property, or that would be so deductible if the financial institution were a taxpayer under that Act; and

(4) an amount of tax included in the composite amount and having become payable under Part IX of the Excise Tax Act or deemed under section 174 or 175 of that Act to have been paid by the financial institution is included in determining the input tax credit tax claimed by the financial institution in the return under Division V of Part IX of that Act filed by the financial institution for the particular reporting period.

For the purposes of the formula in the first paragraph,

(1)  $G_1$  is the particular amount referred to in subparagraph 2 of the second paragraph;

(2)  $G_2$  is twice the amount determined under section 175.6.1 of the Taxation Act that is deductible in computing the financial institution's income for the taxation year from the business or property, or that would be so deductible if the financial institution were a taxpayer under that Act;

(3)  $G_3$  is the composite amount;

(4)  $G_4$  is the aggregate of all amounts each of which is an amount in respect of an input tax credit taken into account in determining the amount under subparagraph 1 of the second paragraph of section 433.16.2 of the Act in respect of the particular series or the investment plan, as the case may be, for the particular reporting period, in respect of the composite amount;

(5)  $G_5$  is,

(a) where the particular fiscal year begins before 1 January 2020 and the financial institution is a large business,

i. if the particular fiscal year ends before 1 January 2018, zero; and

ii. in any other case, the quotient obtained when the aggregate of all amounts, each of which is the rate referred to in the fourth paragraph applicable on a particular day in the particular reporting period, is divided by the number of days in the particular reporting period; and

(b) in any other case, 1;

(6)  $G_6$  is the specified percentage of the financial institution as regards Québec for the particular reporting period within the meaning of section 433.16R7;

(7)  $G_7$  is the tax rate specified in the first paragraph of section 16 of the Act; and

(8)  $G_8$  is the tax rate specified in subsection 1 of section 165 of the Excise Tax Act.

The rate referred to in subparagraph ii of subparagraph a of subparagraph 5 of the third paragraph applicable on a particular day is,

(1) if the particular day is before 1 January 2018, 0%;

(2) if the particular day is after 31 December 2017 but before 1 January 2019, 25%;

(3) if the particular day is after 31 December 2018 but before 1 January 2020, 50%;

(4) if the particular day is after 31 December 2019 but before 1 January 2021, 75%; and

(5) if the particular day is after 31 December 2020, 100%.

In this section, “amount paid in a remote location”, “business”, “property” and “taxation year” have the meaning assigned by section 457.1.3 of the Act.



This section does not apply for the purposes of subdivision 8 of Division III of Chapter VIII of Title I of the Act or paragraph 1 of section 470.1 of the Act.

O.C. 320-2017, s. 4.

#### INFORMATION — SELECTED LISTED FINANCIAL INSTITUTION

O.C. 320-2017, s. 4.

**433.27R1.** For the purposes of the first paragraph of section 433.27 of the Act, the following is prescribed information in relation to a selected investor in a selected non-stratified investment plan for a calendar year:

(1) the investor's address that determines, in accordance with the second paragraph of section 433.15.3 of the Act, the province in which the investor is resident on 30 September of the calendar year; and

(2) the number of units held on 30 September of the calendar year by the investor in the investment plan.

O.C. 320-2017, s. 4.

**433.27R2.** For the purposes of the second paragraph of section 433.27 of the Act, the following is prescribed information in relation to a selected investor in a selected stratified investment plan for a calendar year:

(1) the investor's address that determines, in accordance with the second paragraph of section 433.15.3 of the Act, the province in which the investor is resident on 30 September of the calendar year; and

(2) the number of units in each series, other than an exchange-traded series, of the investment plan held on 30 September of the calendar year by the investor.

O.C. 320-2017, s. 4.

**433.30R1.** For the purposes of section 433.30 of the Act,

(1) every person that, on a date determined by an investment plan pursuant to section 433.19.18 of the Act, holds units in an investment plan that is a non-stratified investment plan, or units in a series, other than an exchange-traded series, of an investment plan that is a stratified investment plan, and that is neither an individual nor a specified investor in the investment plan within the meaning of the first paragraph of section 433.25 of the Act, is a prescribed person; and

(2) the address of the person referred to in paragraph 1 that determines, in accordance with the second paragraph of section 433.15.3 of the Act, the province in which the person is resident on the date referred to in paragraph 1, and the number of units held on that date by the person in the non-stratified investment plan, or in each series other than an

exchange-traded series of the stratified investment plan, as the case may be, is prescribed information.

O.C. 320-2017, s. 4.

#### QUICK OR STREAMLINED METHODS OF ACCOUNTING

O.C. 1463-2001, s. 29.

#### GENERAL PROVISIONS APPLICABLE TO ALL ACCOUNTING METHODS

O.C. 1463-2001, s. 29.

**434R0.1.** For the purposes of section 434 of the Act, the registrants referred to in sections 434R0.11, 434R2 and 434R8.5 are prescribed registrants and the methods set out in sections 434R0.5 to 434R0.15, 434R1 to 434R8 and 434R8.1 to 434R8.14 are prescribed methods.

O.C. 1463-2001, s. 29.

#### DEFINITIONS

O.C. 1463-2001, s. 29.

**434R0.2.** For the purposes of sections 434R0.1 to 434R12,

*“capital asset”;*

*“capital asset”* of a person means

(1) property that is, or would be if the person were a taxpayer under the Taxation Act (chapter I-3), capital property of the person within the meaning of that Act; and

(2) in respect of a supply that was made by the person at any time before 1 January 2017, property that was, or would have been if the person were a taxpayer under the Taxation Act, incorporeal capital property of the person within the meaning of that Act, as it read at that time;

*“consideration”*, in respect of a supply, includes all amounts credited to the recipient of the supply in respect of a trade-in, within the meaning of section 54.1 of the Act, accepted in full or partial consideration for the supply or, if the supplier and the recipient are not dealing with each other at arm's length at the time the supply is made and the amount credited to the recipient in respect of the trade-in exceeds the fair market value of the trade-in at the time ownership of it is transferred to the supplier, that fair market value;

*“election”* means an election under section 434 of the Act;

O.C. 1463-2001, s. 29; O.C. 1249-2005, s. 1; O.C. 321-2017, s. 24; 2019, c. 14, s. 659.

**434R0.3.** For the purposes of sections 434R0.1 to 434R12, the basic threshold amount for a reporting period of a registrant is equal to the amount determined by the formula

$$(A + B) \times 365 / C.$$

In applying the formula provided for in the first paragraph,

(1) A is the total of all consideration, other than consideration referred to in section 75.2 of the Act that is attributable to goodwill of a business, that became due, or was paid without having become due, to the registrant in the threshold period for the reporting period for taxable supplies, other than supplies of financial services, supplies by way of sale of immovables or capital assets of the registrant and supplies deemed under section 41.2 of the Act to be made by the registrant, that are or would be, but for section 41.2 of the Act, made in Québec by the registrant;

(2) B is the total of all tax under section 16 of the Act that became collectible in the threshold period in respect of taxable supplies, other than supplies of financial services, supplies by way of sale of immovables or capital assets of the registrant and supplies deemed under section 41.2 of the Act to be made by the registrant, that are or would be, but for section 41.2 of the Act, made in Québec by the registrant; and

(3) C is the number of days in the threshold period.

O.C. 1463-2001, s. 29; 2019, c. 14, s. 660.

**434R0.4.** For the purposes of sections 434R0.1 to 434R12, the total threshold amount for a reporting period of a registrant is equal to the total of

(1) the amount determined by the formula provided for in the second paragraph; and

(2) the total of all amounts, each of which is an amount in respect of an associate of the registrant who was associated with the registrant at the end of the particular fiscal year of the associate that is the last fiscal year of the associate ending in that threshold period, determined by the formula provided for in the fourth paragraph.

The formula to which subparagraph 1 of the first paragraph refers is

$$(A + B) \times 365 / C.$$

In applying the formula provided for in the second paragraph,

(1) A is the total of all consideration, other than consideration referred to in section 75.2 of the Act that is attributable to goodwill of a business, for taxable supplies, other than supplies of financial services and supplies by way of sale of immovables or capital assets of the registrant, made by the registrant that became due, or was paid without having become due, to the registrant in the threshold period for the reporting period;

(2) B is the total of all tax under section 16 of the Act that became collectible in the threshold period in respect of taxable supplies, other than supplies of financial services and

supplies by way of sale of immovables or capital assets of the registrant, made by the registrant; and

(3) C is the number of days in the threshold period.

The formula to which subparagraph 2 of the first paragraph refers is

$$(D + E) \times 365 / F.$$

In applying the formula provided for in the fourth paragraph,

(1) D is the total of all consideration, other than consideration referred to in section 75.2 of the Act that is attributable to goodwill of a business, for taxable supplies, other than supplies of financial services and supplies by way of sale of immovables or capital assets of the associate, made by the associate that became due, or was paid without having become due, to the associate in the particular fiscal year;

(2) E is the total of all tax under section 16 of the Act that became collectible in the particular fiscal year in respect of taxable supplies, other than supplies of financial services and supplies by way of sale of immovables or capital assets of the associate, made by the associate; and

(3) F is the number of days in the particular fiscal year.

O.C. 1463-2001, s. 29; 2019, c. 14, s. 661.

## QUICK METHOD OF DETERMINING THE NET TAX FOR SMALL BUSINESSES

O.C. 1463-2001, s. 29.

## DEFINITIONS

O.C. 1463-2001, s. 29.

**434R0.5.** For the purposes of sections 434R0.5 to 434R0.15,

“basic groceries” of a registrant means property acquired or brought into Québec by the registrant for the purpose of making a supply of the property that is referred to in Division III of Chapter IV of the Act;

“cost”, to a registrant in a threshold period, of corporeal movable property of a particular class or kind acquired by the registrant for a particular purpose, means the amount determined by the formula

$$(A + B + C) \times 365 / D$$

where

(1) A is the total of all consideration that became due, or was paid without having become due, by the registrant in the threshold period for taxable supplies made in Québec to the registrant of corporeal movable property of that class or kind acquired by the registrant for that purpose;

(2) B is the total value of all corporeal movable property of that class or kind, determined in accordance with section 17 of the Act, brought into Québec by the registrant for that purpose;

(3) C is the total of all tax under sections 16, 17 and 18 of the Act that became payable by the registrant in the threshold period in respect of corporeal movable property of that class or kind acquired or brought into Québec by the registrant for that purpose; and

(4) D is the number of days in the threshold period;

**“specified property”;**

“specified property”, in respect of a person, means property of the person, other than immovables or capital assets;

“specified registrant”, at any time, means a registrant who

(1) throughout the four fiscal quarters of the registrant immediately preceding the fiscal quarter of the registrant that includes that time,

(a) was not a listed financial institution,

(b) did not render legal, accounting or actuarial services in the course of a professional practice of the registrant, and

(c) did not render book-keeping, financial consulting, tax consulting or tax return preparation services in the course of a commercial activity of the registrant;

(2) at that time, is not a charity or selected public service body within the meaning of section 383 of the Act, or a public institution; and,

(3) is not a qualifying non-profit organization, within the meaning of section 385 of the Act,

(a) at the beginning of the reporting period of the registrant that includes that time, where that reporting period is a fiscal month or fiscal quarter of the registrant, or

(b) at the end of the reporting period of the registrant that includes that time, in any other case;

“specified supply” means a taxable supply other than

(1) a supply by way of sale of immovables or capital assets of the supplier;

(2) a zero-rated supply;

(3) a supply that is deemed under sections 212.2 or 285 to 287 of the Act to have been made or to which sections 290, 292 and 293 of the Act apply;

(4) a supply made outside Québec;

(5) a supply in respect of which the recipient is not required to pay tax under a law of Canada or a province unless, in the case of a supply to a government other than the Gouvernement du Québec, that government has agreed,

under an agreement with the Gouvernement du Québec, to pay the tax under Title I of the Act in respect of the supply;

(6) a supply in respect of which section 41.0.1 of the Act applies; and

(7) a supply deemed under section 41.1 or 41.2 of the Act to have been made by a registrant acting as a mandatary.

O.C. 1463-2001, s. 29; O.C. 1149-2006, s. 9; O.C. 1116-2007, s. 9; O.C. 134-2009, s. 3; O.C. 321-2017, s. 25; 2019, c. 14, s. 662.

## PRESUMPTION

O.C. 1463-2001, s. 29.

**434R0.6.** For the purposes of sections 434R0.5 to 434R0.15, where a registrant acquires or brings into Québec corporeal movable property that is to be incorporated into or to form a constituent or component part of corporeal movable property manufactured or produced in Québec by the registrant, the registrant shall be deemed to have acquired or brought into Québec the property for the purpose of supply by way of sale.

O.C. 1463-2001, s. 29.

## THRESHOLD PERIOD

O.C. 1463-2001, s. 29.

**434R0.7.** For the purposes of sections 434R0.5 to 434R0.15, the threshold period for a particular reporting period of a registrant is

(1) where an election by the registrant to determine the net tax of the registrant in accordance with sections 434R0.5 to 434R0.15 becomes effective in the fiscal year that includes the particular reporting period, any period that consists of four fiscal quarters of the registrant and ends in one of the last two fiscal quarters of the registrant immediately preceding the fiscal quarter of the registrant in which the election becomes effective; or

(2) where an election by the registrant to determine the net tax of the registrant in accordance with sections 434R0.5 to 434R0.15 became effective before, and is in effect at, the beginning of the particular fiscal year of the registrant that includes the particular reporting period, the fiscal year of the registrant immediately preceding the particular fiscal year.

O.C. 1463-2001, s. 29.

## APPLICABLE RATE

O.C. 1463-2001, s. 29.

**434R0.8.** The rate of a registrant, for the purposes of sections 434R0.5 to 434R0.15, for a particular reporting period of the registrant is

(1) where the cost to the registrant, in the threshold period for the particular reporting period, of all corporeal movable property, other than basic groceries of the registrant and property for which the registrant was not required to pay tax, acquired by the registrant for the purpose of supply by way of sale by the registrant is equal to at least 40% of the basic threshold amount for the particular reporting period, determined without reference to supplies referred to in Division III of Chapter IV of the Act, 3.4%; and

(2) in any other case, 6.6%.

O.C. 1463-2001, s. 29; O.C. 1149-2006, s. 10; O.C. 1176-2010, s. 2; O.C. 390-2012, s. 16.

**434R0.9.** The net specified supplies of a registrant for a reporting period is the amount determined by the formula

A – B.

In applying the formula provided for in the first paragraph,

(1) A is the total of

(a) all consideration for specified supplies made by the registrant that became due, or was paid without having become due, to the registrant in the reporting period, and

(b) all amounts that became collectible, and all other amounts collected, by the registrant in the reporting period as or on account of tax under section 16 of the Act in respect of specified supplies made by the registrant; and

(2) B is the total of all amounts each of which is an amount that the registrant has, in the reporting period, paid or credited to a person as or on account of

(a) a reduction in, or refund of, all or part of the consideration for a specified supply made by the registrant to the person, or

(b) a refund of, or a credit for, tax under section 16 of the Act charged to or collected from the person in respect of a specified supply made by the registrant.

O.C. 1463-2001, s. 29.

**434R0.10.** Where, at any time in the first fiscal quarter in a fiscal year of a registrant, the registrant ceases to be a registrant who may determine the net tax of the registrant in accordance with sections 434R0.5 to 434R0.15 or a revocation of an election by the registrant becomes effective, the rate applicable for reporting periods of the registrant ending in that fiscal quarter is the rate applicable for the reporting period of the registrant ending immediately before the beginning of that fiscal quarter.

O.C. 1463-2001, s. 29.

**434R0.11.** A registrant is a registrant who may file an election, to take effect on the first day of a reporting period

of the registrant, to determine the net tax of the registrant in accordance with sections 434R0.5 to 434R0.15 if

(1) the registrant is, at any time in the reporting period, a specified registrant;

(2) the total threshold amount for the reporting period does not exceed \$418,952; and

(3) the registrant was engaged in commercial activities throughout the 365-day period ending immediately before the beginning of the reporting period and an election of the registrant did not cease to have effect in that 365-day period because of a revocation of the election.

O.C. 1463-2001, s. 29; O.C. 1176-2010, s. 3; O.C. 390-2012, s. 17; O.C. 701-2013, s. 31.

**434R0.12.** A registrant who has filed an election to determine the net tax of the registrant in accordance with sections 434R0.5 to 434R0.15 ceases to be a registrant who may so determine that net tax at the end of the earliest of

(1) the first fiscal year of the registrant that is a reporting period of the registrant in which the registrant ceases to be a specified registrant;

(2) the fiscal year of the registrant immediately before the first fiscal year of the registrant that is a reporting period of the registrant for which the total threshold amount exceeds \$418,952;

(3) the first fiscal quarter of the registrant that includes a reporting period of the registrant for which the total threshold amount exceeds \$418,952; and

(4) the fiscal quarter of the registrant immediately before the first fiscal quarter of the registrant that includes a reporting period of the registrant in which the registrant ceases to be a specified registrant.

O.C. 1463-2001, s. 29; O.C. 390-2012, s. 18; O.C. 701-2013, s. 32.

**434R0.13.** Subject to section 434R8.7, if an election by a registrant to determine the net tax of the registrant in accordance with sections 434R0.5 to 434R0.15 is in effect during a particular reporting period of the registrant, the net tax of the registrant for the particular reporting period is equal to the positive or negative amount determined by the formula

$A + B - C - (1\% \times D)$ .

In applying the formula provided for in the first paragraph,

(1) A is the total of all amounts each of which is determined by the formula provided for in the third paragraph, in respect of all the particular supplies to which the same rate applies;

(2) B is the total of

(a) all amounts that became collectible and all other amounts collected by the registrant in the particular reporting period as or on account of tax under section 16 of the Act in respect of

i. supplies, other than specified supplies, made by the registrant, and

ii. supplies made on behalf of another person for whom the registrant acts as mandatary and in respect of which the registrant has made an election under section 41.0.1 of the Act,

(b) all amounts in respect of supplies, other than specified supplies, that are required under Chapter VIII of Title I of the Act to be added in determining the net tax for the particular reporting period, and

(c) the amount that is required under section 473.5 of the Act to be added in determining the net tax for the particular reporting period;

(3) C is the total of

(a) all amounts each of which is an input tax refund for one of the following reporting periods, applied for by the registrant in the return filed under Chapter VIII of Title I of the Act for the particular reporting period:

i. the particular reporting period or a preceding reporting period of the registrant in respect of property, other than specified property, acquired or brought into Québec by the registrant or an improvement to that property,

ii. a reporting period of the registrant ending before the election became effective in respect of specified property or services, other than an improvement to property that is not specified property, acquired or brought into Québec by the registrant,

iii. the particular reporting period or a preceding reporting period of the registrant in respect of corporeal movable property that is specified property acquired or brought into Québec by the registrant for the purpose of supply by way of sale and is deemed under section 41.2 of the Act to have been supplied by an auctioneer acting as a mandatary for the registrant or is supplied by a person acting as a mandatary for the registrant in circumstances in which section 41.0.1 of the Act applies, or

iv. the particular reporting period or a preceding reporting period of the registrant during which the election was in effect in respect of corporeal movable property that is deemed under subparagraph 2 of the first paragraph of section 327.7 of the Act to have been acquired by the registrant and under section 41.1 or 41.2 of the Act to have been supplied by the registrant,

(b) an amount in respect of a supply, other than a specified supply, that may be deducted by the registrant under Chapter VIII of Title I of the Act in determining the net tax for the particular reporting period and that is claimed in the return filed under Chapter VIII of Title I of the Act by the registrant for the particular reporting period, and

(c) (*subparagraph revoked*);

(4) D is

(a) nil, where the election was not in effect,

i. if the registrant became a registrant on a day in the registrant's fiscal year that includes the particular reporting period, on that day, or

ii. in any other case, on the first day of that fiscal year,

(b) nil, if the total net specified supplies of the registrant for all reporting periods of the registrant in that fiscal year during which the registrant was a registrant that end before the particular reporting period is equal to or greater than \$31,421, and

(c) in any other case,

i. the lesser of the net specified supplies of the registrant for the particular reporting period and \$31,421, if the particular reporting period is the first reporting period in that fiscal year during which the registrant was a registrant, or

ii. the lesser of the net specified supplies of the registrant for the particular reporting period and the amount by which \$31,421 exceeds the total net specified supplies of the registrant for all reporting periods of the registrant in that fiscal year during which the registrant was a registrant that end before the particular reporting period, if the particular reporting period is not the first reporting period in that fiscal year during which the registrant was a registrant.

The formula to which subparagraph 1 of the second paragraph refers is

$E \times F$ .

In applying the formula provided for in the third paragraph,

(1) E is the rate of the registrant for the particular reporting period that applies to the particular supplies; and

(2) F is the portion of the net specified supplies of the registrant for the particular reporting period attributable to the particular supplies.

O.C. 1463-2001, s. 29; O.C. 1470-2002, s. 13; O.C. 134-2009, s. 5; O.C. 390-2012, s. 19; O.C. 701-2013, s. 33.

**434R0.14.** For the purposes of subparagraphs *b* and *c* of subparagraph 5 of the second paragraph of section 434R0.13,

the first reporting period of a registrant beginning after 31 July 1995 in a fiscal year of the registrant beginning before 1 August 1995 is deemed to be the first reporting period of the registrant in that fiscal year.

O.C. 1463-2001, s. 29.

## NEW REGISTRANTS

O.C. 1463-2001, s. 29.

**434R0.15.** For the purposes of sections 434R0.5 to 434R0.15, where, on the first day of a reporting period of a registrant, the registrant has not been engaged in commercial activities throughout the 365-day period ending immediately before that day and it is reasonable to expect that the registrant will be, at the beginning of the particular fiscal year that is the first fiscal year of the registrant beginning at least 365 days after the registrant began to engage in commercial activities, a registrant who may file an election to determine the net tax of the registrant in accordance with sections 434R0.5 to 434R0.15, the following rules apply:

(1) the registrant is a registrant who may file an election, to take effect on the first day of that reporting period, to determine the net tax of the registrant in accordance with sections 434R0.5 to 434R0.15; and

(2) the rate of the registrant for reporting periods of the registrant ending before the beginning of the particular fiscal year is the rate prescribed by section 434R0.8 that is reasonable in the circumstances.

O.C. 1463-2001, s. 29.

## QUICK METHOD OF DETERMINING THE NET TAX FOR CERTAIN PUBLIC SERVICE BODIES

O.C. 1108-95, s. 8.

**434R1.** For the purposes of sections 434R2 to 434R8, “external supplier”, “facility operator” and “selected public service body” have the meaning assigned by section 383 of the Act and “qualifying non-profit organization” has the meaning assigned by section 385 of the Act.

O.C. 1108-95, s. 8; O.C. 1463-2001, s. 30; O.C. 134-2009, s. 6.

**434R2.** A registrant is a registrant who may file an election, to take effect on the first day of a reporting period of the registrant, to determine the net tax of the registrant in accordance with sections 434R1 to 434R8 if

(1) the registrant is, on the first day of the reporting period, a specified facility operator, a qualifying non-profit organization, a charity that is designated under sections 350.17.1 to 350.17.4 of the Act or a selected public service body;

(2) the registrant is not a listed financial institution or a registrant referred to in section 279R1; and

(3) where an election was made under section 434 of the Act, the election did not cease to have effect during the 365-day period ending immediately before the day mentioned in paragraph 1 by reason of the coming into effect of the revocation of the election.

O.C. 1108-95, s. 8; O.C. 1463-2001, s. 31; O.C. 1470-2002, s. 14; O.C. 1149-2006, s. 11; O.C. 321-2017, s. 26; O.C. 1182-2017, s. 3.

### **434R3.** *(Revoked).*

O.C. 1108-95, s. 8; O.C. 1463-2001, s. 32.

**434R4.** For the purposes of sections 434R1 to 434R8,

“designated supply” means:

(1) a supply by way of sale of an immovable or a capital asset of the supplier;

(2) a supply referred to in Division V of Chapter IV of Title I of the Act; or

(3) a supply made:

(a) to the Gouvernement du Québec or to any of its mandataries or agencies referred to in section 678R1;

(b) to the Government of Canada except where it has agreed, by the terms of an agreement entered into with the Gouvernement du Québec, to pay, in respect of the supply, the tax payable under Title I of the Act; or

(c) to a government, other than the Gouvernement du Québec or the Government of Canada, that is exempted, in respect of the supply, from paying the tax payable under Title I of the Act;

“retail establishment” of a registrant means a shop or store at which the registrant primarily carries on the business of making supplies of property or services to consumers attending at the shop or store;

“specified facility operator” means a non-profit organization that operates, otherwise than for profit, a health care institution within the meaning of paragraph 2 of the definition of “health care institution” in section 108 of the Act;

“specified supply”, in respect of a registrant, means:

(1) a supply by way of sale of an immovable;

(2) a supply by way of sale of a capital asset of the registrant whose fair market value at the time of the supply is at least \$10,000;

(3) a supply by way of sale of a capital asset of the registrant made by the registrant who applied for, or is entitled to apply for, an input tax refund in respect of the most recent supply of the property made to the registrant or the most recent occasion on which the property was brought into Québec by the registrant; or

(4) a supply deemed under section 212.2, 286, 323.2 or 323.3 of the Act to have been made by the registrant or a supply by the registrant to which section 290 of the Act applies;

(5) a zero-rated supply;

(6) a supply made outside Québec;

(7) a supply in respect of which the recipient is not required to pay tax under a law of Canada or a province unless, in the case of a supply to a government other than the Gouvernement du Québec, that government has agreed, under an agreement with the Gouvernement du Québec, to pay the tax under Title I of the Act in respect of the supply;

(8) a supply to which section 41.0.1 of the Act applies; and

(9) a supply deemed under section 41.1 or 41.2 of the Act to have been made by a registrant acting as a mandatary.

O.C. 1108-95, s. 8; O.C. 1463-2001, s. 33; O.C. 1116-2007, s. 9; O.C. 390-2012, s. 20; O.C. 701-2013, s. 34; 2019, c. 14, s. 663.

**434R5.** (Revoked).

O.C. 1108-95, s. 8; O.C. 1463-2001, s. 34.

**434R5.1.** Subject to sections 434R1 to 434R8, the rate applicable to a registrant for the purposes of those sections for a reporting period in a particular fiscal period of the registrant, in respect of a particular supply made by the registrant, is 7.3%.

O.C. 1463-2001, s. 35; O.C. 1176-2010, s. 4; O.C. 390-2012, s. 21; O.C. 321-2017, s. 27.

**434R6.** A registrant that is a non-profit organization, other than a selected public service body and a specified facility operator, that has filed an election to determine the net tax of the registrant in accordance with sections 434R1 to 434R8 ceases to be a registrant who may so determine that net tax immediately before the beginning of the following fiscal year:

(1) where the fiscal year corresponds to its reporting period, the fiscal year at the end of which it is not a qualifying non-profit organization; or

(2) in all other cases, the fiscal year at the beginning of which it is not a qualifying non-profit organization.

O.C. 1108-95, s. 8; O.C. 1463-2001, s. 36.

**434R7.** Subject to sections 434R8 and 434R8.7, if an election by a registrant to determine the net tax of the registrant in accordance with sections 434R1 to 434R8 is in effect during a particular reporting period of the registrant, the net tax of the registrant for the particular reporting period is equal to the positive or negative amount determined by the formula

$A + B - C.$

For the purposes of that formula:

(1) A is the total of the amounts determined by the formula provided for in the third paragraph, in respect of all the particular supplies to which the same rate applies;

(2) B is the total of the following amounts:

(a) all amounts each of which is an amount that became collectible, or was collected, by the registrant in the particular reporting period as or on account of tax under section 16 of the Act in respect of

i. specified supplies made by the registrant; or

ii. supplies made on behalf of another person for whom the registrant acts as a mandatary and in respect of which the registrant has made an election under section 41.0.1 of the Act;

(b) the amounts in respect of the specified supplies that must be added, under Chapter VIII of Title I of the Act, in computing the net tax for the particular reporting period;

(b.1) the amount that is required under section 473.5 of the Act to be added in determining the net tax for the particular reporting period;

(c) the total of all the amounts each of which is an amount of tax deemed, under section 243 of the Act, to have been collected by the registrant during the particular reporting period or a previous reporting period of the registrant in respect of a supply, other than a specified supply, to the extent that the registrant files, in respect of that amount, an application for a rebate under section 387 of the Act for the particular reporting period; and

(d) the total of all the amounts each of which is an amount of tax that the registrant is deemed, under section 242 of the Act, to have paid during the particular reporting period or a previous reporting period of the registrant in respect of the supply of property and for which the registrant files an application for a rebate under section 387 of the Act for the particular reporting period, to the extent that the registrant was previously deemed, under section 243 of the Act, to have collected the tax in respect of that supply that was not a specified supply; and

(3) C is the total of the following amounts:

(a) the total of the amounts each of which is an input tax refund of the registrant for one of the following reporting periods, applied for in the return filed under Chapter VIII of Title I of the Act for the particular reporting period:

i. the particular reporting period or a preceding reporting period of the registrant during which the election was in effect in respect of an immovable acquired by way of

purchase by the registrant or an improvement to the immovable;

ii. the particular reporting period or a previous reporting period of the registrant during which the election was in effect in respect of the supply by way of sale to the registrant, or the bringing into Québec by the registrant, of movable property that was acquired or brought in by the registrant for use as a capital asset and whose fair market value at the time of the supply, or whose value established according to section 17 of the Act at the time that it was brought in, as the case may be, is at least \$10,000;

iii. the particular reporting period or a preceding reporting period of the registrant during which the election was in effect in respect of an improvement to a capital asset, other than an immovable, of the registrant, if the registrant applied for or is entitled to apply for an input tax refund in respect of the last supply to, or bringing into Québec by, the registrant of the capital asset;

iv. a reporting period of the registrant ending before the coming into effect of the election; or

v. the particular reporting period or a preceding reporting period of the registrant during which the election was in effect in respect of corporeal movable property, other than property referred to in subparagraph ii, that is acquired or brought into Québec for supply by way of sale and is deemed under section 41.2 of the Act to have been supplied by an auctioneer acting as a mandatary for the registrant or is supplied by a person acting as a mandatary for the registrant in circumstances in which section 41.0.1 of the Act applies; or

vi. the particular reporting period or a preceding reporting period of the registrant during which the election was in effect in respect of corporeal movable property that is deemed under subparagraph 2 of the first paragraph of section 327.7 of the Act to have been acquired by the registrant and under section 41.1 or 41.2 of the Act to have been supplied by the registrant; and

(b) the amounts, in respect of specified supplies that may be deducted under Chapter VIII of Title I in computing the net tax for the particular reporting period and that the registrant applies for in the return filed under that chapter for that period.

The formula referred to in subparagraph 1 of the second paragraph is the following:

$$D \times (E - F).$$

For the purposes of that formula:

(1) D is the rate of the registrant for the particular reporting period that applies to the particular supplies;

(2) E is the total of the following amounts:

(a) all consideration that became due, or was paid without having become due, to the registrant in the particular reporting period for the particular supplies that are taxable supplies, other than designated supplies, supplies of financial services, specified supplies and supplies deemed under section 243 or 350.6 of the Act to have been made, made in Québec by the registrant; and

(b) all amounts that became collectible, and all other amounts collected, by the registrant in the particular reporting period as or on account of tax under section 16 of the Act in respect of the particular supplies that are taxable supplies made by the registrant, other than specified supplies and supplies deemed under section 243 or 350.6 of the Act to have been made; and

(3) F is the total of each amount which is an amount that the registrant paid or credited to a person during the particular reporting period as the following amounts:

(a) a reduction in, or a rebate or refund of, all or part of the consideration for a particular supply, other than a designated supply or a specified supply, made in Québec by the registrant; or

(b) a refund of, or a credit for, tax under section 16 of the Act charged to or collected from the person in respect of a particular supply, other than a specified supply.

O.C. 1108-95, s. 8; O.C. 1635-96, s. 18; O.C. 1463-2001, s. 37; O.C. 134-2009, s. 4; O.C. 390-2012, s. 22; O.C. 701-2013, s. 35; 2019, c. 14, s. 664.

**434R8.** Subject to sections 434R8.7 to 434R8.11, if a registrant operates a business that consists in providing telephone services, electricity or natural gas in a separate division or service and an election by the registrant to determine the net tax of the registrant in accordance with sections 434R1 to 434R8 is in effect during a particular reporting period of the registrant, the net tax of the registrant for the particular reporting period is equal to the positive or negative amount determined by the formula

$$A + B.$$

For the purposes of that formula:

(1) A is the amount that would correspond to the registrant's net tax for the particular reporting period, determined in accordance with section 434R7, if the registrant did not operate the business and if all the property and services acquired or brought into Québec by the registrant, otherwise than primarily for consumption, use or supply in the course of operating the business were the only property and services acquired or brought in by the registrant; and

(2) B is the amount that would correspond to the registrant's net tax for the particular reporting period, determined in



accordance with sections 428 to 432 of the Act, if the operation of the business were the only activity carried on by the registrant and if the property and services acquired or brought into Québec by the registrant primarily for consumption, use or supply in the course of operating the business were the only property and services acquired or brought in by the registrant.

O.C. 1108-95, s. 8; O.C. 1463-2001, s. 38.

### STREAMLINED METHOD FOR DETERMINING INPUT TAX REFUNDS

O.C. 1463-2001, s. 39.

**434R8.1.** For the purposes of sections 434R8.1 to 434R8.14, the threshold amount for a particular fiscal year of a registrant is equal to the total of

(1) the amount determined by the formula

$A \times 365 / B$ ; and

(2) the total of all amounts each of which is an amount in respect of an associate of the registrant who was associated with the registrant at the end of the fiscal year of the associate that is the last fiscal year of the associate ending in the fiscal year immediately preceding the particular fiscal year of the registrant, determined by the formula

$C \times 365 / D$ .

In applying the formulas provided for in the first paragraph,

(1) A is the total of all consideration, other than consideration referred to in section 75.2 of the Act that is attributable to goodwill of a business, for taxable supplies, other than supplies of financial services and supplies by way of sale of immovables that are capital property of the registrant, made by the registrant that became due, or was paid without having become due, to the registrant in the fiscal year immediately preceding the particular fiscal year of the registrant;

(2) B is the number of days in the fiscal year immediately preceding the particular fiscal year;

(3) C is the total of all consideration, other than consideration referred to in section 75.2 of the Act that is attributable to goodwill of a business, for taxable supplies, other than supplies of financial services and supplies by way of sale of immovables that are capital property of the associate, made by the associate that became due, or was paid without having become due, to the associate in the fiscal year of the associate; and

(4) D is the number of days in the fiscal year of the associate.

O.C. 1463-2001, s. 39.

**434R8.2.** For the purposes of sections 434R8.1 to 434R8.14, the threshold amount for a particular fiscal quarter in a particular fiscal year of a registrant is equal to the total of

(1) the total of all consideration, other than consideration referred to in section 75.2 of the Act that is attributable to goodwill of a business, for taxable supplies, other than supplies of financial services and supplies by way of sale of immovables that are capital property of the registrant, made by the registrant that became due, or was paid without having become due, to the registrant in the fiscal quarters that end in the particular fiscal year immediately preceding the particular fiscal quarter of the particular fiscal year; and

(2) the total of all amounts each of which is an amount in respect of an associate of the registrant who was associated with the registrant at the beginning of the particular fiscal quarter equal to the total of all consideration, other than consideration referred to in section 75.2 of the Act that is attributable to goodwill of a business, for taxable supplies, other than supplies of financial services and supplies by way of sale of immovables that are capital property of the associate, made by the associate that became due, or was paid without having become due, to the associate in the fiscal quarters of the associate that end in the particular fiscal year of the registrant before the beginning of the particular fiscal quarter of the registrant.

O.C. 1463-2001, s. 39.

**434R8.3.** For the purposes of sections 434R8.1 to 434R8.14, the purchase threshold for a fiscal year of a registrant is equal to the total of all amounts each of which is

(1) an amount that became due, or was paid without having become due, by the registrant in the preceding fiscal year for a taxable supply, other than a zero-rated supply, of property or a service that was acquired in Québec by the registrant or was acquired outside Québec by the registrant and brought into Québec by the registrant; and

(2) either

(a) included in determining the cost to the registrant of the property or service for the purposes of the Taxation Act (chapter I-3), or

(b) tax payable by the registrant in respect of the acquisition or bringing into Québec of the property or service.

O.C. 1463-2001, s. 39.

**434R8.4.** For the purposes of sections 434R8.1 to 434R8.14, the purchase threshold of a registrant for a particular day is equal to the total of all amounts each of which is

(1) an amount that, on or before the particular day and in the fiscal year of the registrant that includes the particular day,

became due, or was paid without having become due, by the registrant for a taxable supply, other than a zero-rated supply, of property or a service that was acquired in Québec by the registrant or was acquired outside Québec by the registrant and brought into Québec by the registrant; and

(2) either

(a) included in determining the cost to the registrant of the property or service for the purposes of the Taxation Act (chapter I-3), or

(b) tax payable by the registrant in respect of the acquisition or bringing into Québec of the property or service.

O.C. 1463-2001, s. 39.

**434R8.5.** A registrant is a registrant who may make an election, to take effect on the first day of a reporting period of the registrant, to determine the net tax of the registrant in accordance with sections 434R8.1 to 434R8.14 if

(1) the threshold amount for the fiscal year of the registrant that includes the reporting period does not exceed \$1,000,000;

(2) where the fiscal quarter of the registrant that includes the reporting period is not the first fiscal quarter in the fiscal year, the threshold amount for the fiscal quarter does not exceed \$1,000,000;

(3) the purchase threshold for the fiscal year does not exceed \$4,000,000;

(4) where the registrant is a public service body, it is reasonable to expect at the beginning of the reporting period that the purchase threshold for the registrant's next fiscal year will not exceed \$4,000,000; and

(5) the registrant is not a person referred to in the definition of "listed financial institution" in section 1 of the Act at the beginning of the reporting period.

O.C. 1463-2001, s. 39; O.C. 701-2013, s. 36.

**434R8.6.** A registrant who has elected to determine the net tax of the registrant in accordance with sections 434R8.1 to 434R8.14 ceases to be a registrant who may so determine that net tax at the earliest of

(1) if the threshold amount for the second or third fiscal quarter in a fiscal year of the registrant exceeds \$1,000,000, the end of the first fiscal quarter in that fiscal year for which the threshold amount exceeds \$1,000,000;

(2) if the threshold amount for a fiscal year of the registrant exceeds \$1,000,000, the end of the first fiscal quarter in that fiscal year;

(3) if the registrant is not a public service body and the purchase threshold of the registrant for a particular day exceeds \$4,000,000, the end of the preceding day;

(4) if the registrant is a public service body and the purchase threshold for a fiscal year of the registrant exceeds \$4,000,000, the end of the first fiscal quarter in that fiscal year; and

(5) if the registrant becomes a person referred to in the definition of "listed financial institution" in section 1 of the Act during a fiscal quarter of the registrant, the end of that fiscal quarter.

O.C. 1463-2001, s. 39; O.C. 701-2013, s. 37.

**434R8.7.** If an election by a registrant to determine the net tax of the registrant in accordance with sections 434R8.1 to 434R8.14 is in effect during a reporting period of the registrant, the net tax of the registrant for the reporting period is, subject to sections 434R8.1 to 434R8.14, the positive or negative amount of net tax for the reporting period determined in accordance with

(1) sections 434R0.1 to 434R0.15, if the registrant has filed an election to determine the net tax of the registrant in accordance with sections 434R0.1 to 434R0.15 that is in effect during the reporting period;

(2) sections 434R1 to 434R8, if the registrant has filed an election to determine the net tax of the registrant in accordance with sections 434R1 to 434R8 that is in effect during the reporting period; and

(3) section 428 of the Act, in any other case.

O.C. 1463-2001, s. 39.

**434R8.8.** For the purpose of determining the input tax refund of a registrant in respect of property or a service for a particular reporting period of the registrant and an amount that is required under section 456 of the Act to be added in determining the net tax of the registrant for any reporting period, for the purposes of sections 434R8.1 to 434R8.14, the amount of tax under section 16 or 17 of the Act, as the case may be, that became payable, or was paid without having become payable, by the registrant during the particular reporting period in respect of the supply or bringing into Québec of the property or service is deemed to be equal to the amount determined by the formula

$A \times B$ .

In applying the formula provided for in the first paragraph,

(1) A is the tax fraction; and

(2) B is the total of all amounts each of which is

(a) the consideration that became due, or was paid without having become due, by the registrant during the period in respect of the supply of the property or service to the registrant,

(b) the tax under section 16 or 17 of the Act that became payable, or was paid without having become payable, by the registrant during the period in respect of the supply or bringing into Québec of the property or service,

(c) in the case of corporeal movable property that was brought into Québec by the registrant, the amount of a tax or duty imposed in respect of the property under the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15), other than Part IX, the Customs Act (Revised Statutes of Canada, 1985, chapter 1, 2nd Supplement), the Special Import Measures Act (Revised Statutes of Canada, 1985, chapter S-15) or any other law relating to customs, that became due, or was paid without having become due, by the registrant during the period,

(c.1) the tax imposed in respect of the property or service under Part IX of the Excise Tax Act that became due or was paid without having become due by the registrant during the period,

(d) a reasonable gratuity paid by the registrant during the period in connection with the supply, or

(e) interest, a penalty or other amount paid by the registrant during the period if it was charged to the registrant by the supplier because an amount of consideration, or an amount of a duty or tax referred to in subparagraph *c* or *c.1*, that was payable in respect of the supply or bringing into Québec, was overdue.

However, this section applies only if

(1) the movable property or the service is supplied in Québec to a registrant by another person, or the corporeal movable property is supplied outside Québec to a registrant by another person and brought into Québec by the registrant; and

(2) the registrant is entitled to claim an input tax refund in respect of the property or service for any reporting period of the registrant.

O.C. 1463-2001, s. 39; O.C. 701-2013, s. 38.

**434R8.9.** Section 434R8.8 does not apply to a passenger vehicle or aircraft acquired or brought into Québec by a registrant who is an individual or a partnership for use as capital property of the registrant otherwise than exclusively in commercial activities of the registrant.

O.C. 1463-2001, s. 39.

**434R8.10.** For the purposes of sections 434R8.1 to 434R8.14, if an amount is deemed under paragraph *d.3* or *d.4*

of section 99 of the Taxation Act (chapter I-3) to be the capital cost to a registrant of a passenger vehicle for the purposes of that section, the amount, if any, by which the total of all amounts each of which is an amount of tax that is deemed under section 434R8.8 to have become payable, or to have been paid without having become payable, by the registrant in respect of the acquisition or bringing into Québec of the vehicle or the acquisition or bringing into Québec of an improvement to the vehicle, exceeds the amount determined by the formula provided for in the second paragraph shall not be included in determining an input tax refund of the registrant for any reporting period of the registrant.

The formula to which the first paragraph refers is

$A \times B$ .

In applying the formula provided for in the second paragraph,

(1) A is the tax fraction; and

(2) B is the amount deemed under paragraph *d.3* or *d.4* of section 99 of the Taxation Act to be the capital cost to the registrant of the vehicle for the purposes of that section.

O.C. 1463-2001, s. 39.

**434R8.11.** For the purpose of determining in accordance with sections 434R8.1 to 434R8.14 the input tax refund of a partnership, an employer, a charity or a public institution that pays an amount as a reimbursement in respect of property or a service acquired or brought into Québec by a member of the partnership, an employee of the employer or a volunteer who has given services to the charity or public institution and in respect of which the member, employee or volunteer was liable to pay tax under section 16 or 17 of the Act, the amount of that tax is deemed, for the purpose of applying sections 212 and 212.1 of the Act, to be equal to the amount that would be determined under section 434R8.8 if that section applied to the acquisition or bringing into Québec by the member, employee or volunteer.

O.C. 1463-2001, s. 39.

**434R8.12.** An amount shall not be included in determining the total for B in the formula in section 434R8.8 in respect of a reporting period of a registrant during which an election to determine the net tax of the registrant in accordance with sections 434R8.1 to 434R8.14 is in effect if the amount became payable, or was paid without having become payable, by the registrant while the election was not in effect.

O.C. 1463-2001, s. 39.

**434R8.13.** If an election to determine the net tax of a registrant in accordance with sections 434R8.1 to 434R8.14 ceases to have effect during a reporting period of the registrant and tax under section 16 or 17 of the Act becomes

payable or is paid without having become payable by the registrant, after the election ceases to have effect but during the period, in respect of the supply or bringing into Québec of property or a service, for the purposes referred to in the first paragraph of section 434R8.8, the amount of tax that became payable or was paid without having become payable by the registrant during the period in respect of that supply or bringing into Québec is, notwithstanding section 434R8.8, deemed to be equal to the total of

(1) the amount that would, but for this section, be determined under section 434R8.8 in respect of that supply or bringing into Québec; and

(2) the tax under section 16 or 17 of the Act that became payable or was paid without having become payable by the registrant, after the election ceased to have effect but during the period, in respect of that supply or bringing into Québec.

O.C. 1463-2001, s. 39.

**434R8.14.** For the purposes of section 435.3 of the Act, the provisions of sections 434R8.1 to 434R8.14 are prescribed provisions.

O.C. 1463-2001, s. 39.

**434R9.** Sections 429 to 430.3 of the Act apply, with the necessary modifications, for the purpose of determining the net tax for a reporting period of a registrant in accordance with sections 434R0.1 to 434R12.

O.C. 1108-95, s. 8; O.C. 1466-98, s. 25; O.C. 1463-2001, s. 40.

**434R10.** For the purposes of sections 434R0.1 to 434R12, if, under section 86, 89 or 90 of the Act, tax under section 16 of the Act in respect of a supply of property or a service becomes payable by a registrant on a particular day, the consideration on which that tax is calculated is deemed to have become due on that day.

O.C. 1108-95, s. 8; O.C. 1463-2001, s. 41.

**434R11.** For the purpose of determining any amount under sections 434R0.1 to 434R12, other than an amount of net tax that is required by those sections to be determined in accordance with section 428 of the Act, the following rules apply:

(1) where, at any time, a supplier accepts, as full or partial consideration for the supply of a property or a service, a coupon, ticket or other voucher — referred to in this paragraph as a "coupon" — other than a gift certificate, that may be exchanged for the property or the service or that entitles the recipient of the supply to a reduction or rebate on the price of the property or service and where the supplier is entitled to receive from another person an amount by reason of the redemption of the coupon, the coupon is deemed to be the consideration for the supply and the tax computed on that consideration is deemed to become collectible and to have been collected at that time;

(2) where the consideration for a supply indicated on the invoice in respect of the supply may be reduced if it is paid within the time limit specified thereon and where it is so reduced, the consideration for the supply is deemed to be equal to the amount of the consideration so reduced and the total tax collected or collectible in respect of the supply is deemed to be equal to the tax computed on that amount; and

(3) if consideration, or a part of it, for a taxable supply, other than a supply by way of sale of an immovable, made by a supplier in the course of activities engaged in by the supplier in a division or branch of the supplier becomes due, or is paid without having become due, to the supplier at a time when the division or branch is a small supplier division within the meaning of section 337.2 of the Act, that consideration or part, as the case may be, is deemed not to be consideration for a taxable supply; and

(4) if property or a service is acquired by a person for consumption, use or supply in the course of activities engaged in by the person in a division or branch of the person and, at a time when the division or branch is a small supplier division, within the meaning of section 337.2 of the Act, an amount becomes due, or is paid without having become due, by the person for the supply of the property or service to the person, the amount shall not be included in determining the purchase threshold under section 434R8.3 for any fiscal year of the person.

O.C. 1108-95, s. 8; O.C. 1463-2001, s. 42.

**434R12.** For the purpose of determining any amount under sections 434R0.5 to 434R0.15, other than an amount of net tax that is required by sections 434R0.1 to 434R12 to be determined in accordance with section 428 of the Act, if at any time a registrant, who has filed an election that is in effect at that time, makes a taxable supply of property or a service to a person with whom the registrant is not dealing at arm's length for no consideration or for consideration less than the fair market value of the property or service at that time, the supply is deemed to have been made for consideration, paid at that time, equal to that fair market value and tax calculated on that consideration is deemed to have become collectible, and to have been collected, at that time.

O.C. 1463-2001, s. 43.

**436R1.** For the purposes of section 436 of the Act and where the election made in accordance with section 434 of the Act ceases to be in effect at a particular time, any input tax refund that a registrant would have been entitled to include in computing the net tax for a reporting period of the registrant ending at or before that time, if the registrant had applied for it in a return filed under Chapter VIII of Title I of the Act for such period, is a prescribed refund that the registrant may apply for in a return filed for a reporting period of the registrant ending after that time.

O.C. 1108-95, s. 8; O.C. 1635-96, s. 19.

## OFFSETTING OR REDUCTION OF TAX

O.C. 1607-92.

**442R1.** For the purposes of sections 442R3 to 442R5, the expression:

"coordinator" means the person so designated in accordance with paragraph 1 of section 442R4; (*coordonateur*)

"direction" means a direction of a member referred to in paragraph 4 of section 442R4; (*avis*)

"joint application" means an application of all the members filed in accordance with paragraph 2 of section 442R4; (*demande conjointe*)

"member" means a member of a closely related group under section 330 of the Act; (*membre*)

"revised application" means an application filed in accordance with paragraph 8 of section 442R4. (*demande révisée*)

O.C. 1607-92, s. 442R1.

**442R2.** Sections 442R3 to 442R5 apply in respect of the tax required to be remitted under the second paragraph of section 437 and section 438 of the Act.

O.C. 1607-92, s. 442R2.

**442R3.** For the purposes of section 442 of the Act, the following circumstances are prescribed circumstances:

(1) the person who may reduce or offset the tax that he is required to remit and any other person who may be entitled to a refund or rebate under the Act are corporations; and

(2) the corporations referred to in paragraph 1 are members.

O.C. 1607-92, s. 442R3; O.C. 1466-98, s. 25.

**442R4.** For the purposes of section 442 of the Act, the following conditions are prescribed conditions:

(1) the members have designated a member to be the coordinator for the purpose of filing, on behalf of the members, all joint applications, revised applications and information required under this section and section 442R5, returns filed under sections 468 to 477 of the Act, and all applications and directions in respect of a rebate or refund under the Act;

(2) the coordinator files, in the form determined by the Minister, the joint application in respect of reducing or offsetting the tax that a member is required to remit by all or a part of the refund or rebate to which another member is entitled under the Act;

(3) a copy of the designation of the coordinator is filed with the joint application;

(4) the coordinator files, in respect of a reporting period, the direction of a member directing that all or part of the refund or rebate to which he is entitled under the Act be applied to reduce or offset the tax that another member is required to remit;

(5) the coordinator has received an acknowledgment from the Minister that the joint application has been received;

(6) the reporting period for each member is the same;

(7) no member belongs to another closely related group that has filed a joint application or a revised application and that has not notified the Minister in accordance with clause iii of subparagraph *b* of paragraph 4 of section 442R5;

(8) where a corporation becomes a member after a joint application has been filed, the coordinator files, in the form determined by the Minister, a revised application by all the members so that the corporation is included as a member for the purposes of sections 442R1 to 442R5;

(9) where a revised application is filed, the coordinator has received an acknowledgment from the Minister that the revised application has been received;

(10) subject to paragraph 11, the coordinator files together, in respect of a reporting period, all returns of the members that are required to be filed under sections 468 to 477 of the Act, all directions and all applications for a refund or rebate under the Act;

(11) where a revised application is filed in respect of a new member, the coordinator does not file any direction or return of the new member or application by the new member for a refund or rebate under the Act unless he has received from the Minister the acknowledgment that the revised application has been received; and

(12) the coordinator files a notice where a corporation ceases to be a member.

O.C. 1607-92, s. 442R4; O.C. 1466-98, s. 25.

**442R5.** For the purposes of section 442 of the Act, the following rules are prescribed rules:

(1) the Minister shall not apply section 31 or 31.1 of the Tax Administration Act (chapter A-6.002) to the other person who may be entitled to a refund or rebate under the Act;

(2) a joint application shall contain information that establishes that each corporation covered by the return is a member;

(3) a revised application shall contain information that establishes that a corporation referred to in paragraph 8 of section 442R4 is a member;

(4) the tax that a member is required to remit may be reduced or offset by all or part of a refund or rebate to which another member is entitled to under the Act in respect of any reporting period:

(a) during or following which the acknowledgment referred to in paragraph 5 or 9 of section 442R4 is received, as the case may be; or

(b) preceding any reporting period during which:

i. a corporation ceases to be a member;

ii. a member fails to comply with the Act or sections 442R1 to 442R4 and this section;

iii. the coordinator files a notice on behalf of all the members that the members no longer intend to reduce or offset one another's taxes by refunds or rebates under the Act;

(5) a direction that is filed on behalf of a member shall be applied only where, as the case may be:

(a) the member has no tax to remit; or

(b) before applying the direction, the tax that the member is required to remit is reduced or offset, in accordance with section 441 of the Act, by the amount of a refund or rebate to which the member is entitled under the Act;

(6) a joint application or a revised application shall be filed with the Minister;

(7) a direction, a return or an application for a refund or rebate under the Act, in respect of a reporting period, shall, for each reporting period, be filed with the Minister, together with:

(a) a statement that sets out:

i. the tax that each member is required to remit;

ii. the amount of the refund or rebate to which each member is entitled under the Act; and

(b) a list that sets out, in respect of a reporting period:

i. the name of each of the members entitled to a rebate or refund under the Act and the contents of each member's direction;

ii. the name of each of the members who may reduce or offset the tax to be remitted by all or part of a refund or rebate, in accordance with a direction, and the amount of the reduction or offsetting; and

iii. the order in which the refunds or rebates are to be applied to reduce or offset the tax, where the direction is for reducing or offsetting the tax of more than one member; and

(8) the coordinator shall remit, in respect of a reporting period, the amount of tax, where applicable, that each member is required to remit and, in a case where, in accordance with a direction, a member reduces or offsets the tax that he is required to remit by all or part of a refund or rebate, the amount of tax remittable after that reduction or offset.

O.C. 1607-92, s. 442R5; O.C. 1635-96, s. 20; O.C. 1466-98, s. 25; 2010, c. 31, s. 175.

## CREDIT AND DEBIT NOTE INFORMATION

O.C. 1607-92; O.C. 1463-2001, s. 44.

**449R0.1.** For the purposes of section 449R1, "intermediary" of a person means, in respect of a supply, a registrant who, acting as a mandatary for the person or under an agreement with the person, causes or facilitates the making of the supply by the person.

O.C. 1463-2001, s. 45.

**449R1.** For the purposes of paragraph 1 of section 449 of the Act, the following information is prescribed information that is to be contained in a credit note or a debit note, as the case may be, relating to one or more supplies:

(1) a statement or other indication that the document in question is a credit note or a debit note;

(2) the name of the supplier or an intermediary in respect of the supply, or the name under which the supplier or the intermediary does business, and the registration number assigned under any of sections 415, 415.0.2 and 415.0.6 of the Act to the supplier or the intermediary, as the case may be;

(3) the recipient's name or the name under which the recipient does business, or the name of the recipient's mandatary or authorized representative;

(4) the date on which the note is issued;

(5) if the note is issued in respect of a patronage dividend in circumstances in which section 453 of the Act applies, the amount of the adjustment, refund or credit of tax that the issuer of the patronage dividend is deemed under paragraph 2 of section 453 of the Act to have made in respect of the supplies to which the patronage dividend relates;

(6) *(paragraph revoked)*;

(7) except where paragraph 5 applies,

(a) if the note is issued for a total amount that includes the amount by which the consideration for one or more taxable supplies, other than zero-rated supplies, and the tax calculated thereon have been reduced, the amount of the

adjustment, refund or credit of tax that is included in that total, and

(b) in any other case, the amount of the adjustment, refund or credit of tax for which the note is issued.

O.C. 1607-92, s. 449R1; O.C. 1463-2001, s. 46; O.C. 321-2017, s. 28.

## REMITTANCE OF THE TAX

O.C. 1108-95, s. 9.

**472RL.** For the purposes of section 472 of the Act, the Société de l'assurance automobile du Québec is a prescribed person where the tax is payable in respect of the supply of a road vehicle that must be registered under the Highway Safety Code (chapter C-24.2) following an application by its acquirer.

O.C. 1635-96, s. 21.

**473RL.** For the purposes of section 473 of the Act, the Société de l'assurance automobile du Québec is a prescribed person where the tax is payable in respect of the bringing in of a road vehicle that must be registered under the Highway Safety Code (chapter C-24.2) following an application by the person who brings the road vehicle into Québec.

O.C. 1635-96, s. 21.

**473.1RL.** For the purposes of section 473.1 of the Act, the Société de l'assurance automobile du Québec is a prescribed person.

O.C. 1108-95, s. 9.

**473.1.1RL.** For the purposes of section 473.1.1 of the Act, the Société de l'assurance automobile du Québec is a prescribed person.

O.C. 1470-2002, s. 15.

## PRESCRIBED FOREIGN CURRENCIES

2018, c. 18, s. 80.

**477.15RL.** For the purposes of section 477.15 of the Act, the following currencies are prescribed foreign currencies:

(1) the U.S. dollar; and

(2) the euro.

2018, c. 18, s. 80.

## REDUCTION OF THE SPECIFIC DUTY IN RESPECT OF BEER

O.C. 1635-96, s. 22.

## PRESCRIBED PERSONS

O.C. 1635-96, s. 22.

**489.1RL.** (*Revoked*).

O.C. 1635-96, s. 22; O.C. 1466-98, s. 6; O.C. 1463-2001, s. 47; O.C. 1182-2017, s. 4.

**Interpretation Bulletins:** TVQ. 487-2.

## PRESCRIBED PERCENTAGES

O.C. 1635-96, s. 22.

**489.1R2.** For the purposes of the first paragraph of section 489.1 of the Act, the prescribed percentage is

(1) 67%, from the first to the 7,500,000,000th millilitre of beer sold by the particular person and a person described in the second paragraph in respect of which a specific tax is payable in a particular calendar year; and

(2) 33%, from the 7,500,000,001th to the 15,000,000,000th millilitre of beer sold by the particular person and a person described in the second paragraph in respect of which a specific tax is payable in a particular calendar year.

A person to whom the first paragraph refers is,

(1) where the particular person is a corporation resulting from the amalgamation of two or more corporations that is in its first year of operation at that time, each amalgamated corporation; or

(2) an associate of the particular person within the meaning of section 5 of the Act or another person whose business the person continues to carry on.

For the purposes of the second paragraph, a person continues to carry on the business of another person where

(1) the person acquires all of substantially all of the assets of the other person's business; and

(2) it is reasonable to consider that, because of the acquisition, the person has continued to carry on the other person's business.

O.C. 1635-96, s. 22; O.C. 1466-98, s. 7; O.C. 1463-2001, s. 48; O.C. 1282-2003, s. 5; O.C. 1249-2005, s. 2; O.C. 1182-2017, s. 5.

**Interpretation Bulletins:** TVQ. 487-2.

**PRESCRIBED TERMS AND CONDITIONS**

O.C. 1635-96, s. 22.

**489.1R3.** For the purposes of the first paragraph of section 489.1 of the Act, where a specific tax is payable pursuant to section 488.1 of the Act, a millilitre is considered for the purposes of section 489.1R2 only at the time that tax is payable.

O.C. 1635-96, s. 22; O.C. 1466-98, s. 7; O.C. 321-2017, s. 29.

**Interpretation Bulletins:** TVQ. 487-2.

**REDUCTION OF THE SPECIFIC TAX IN RESPECT OF ANY OTHER ALCOHOLIC BEVERAGE**

O.C. 1466-98, s. 8.

**PRESCRIBED PERSONS**

O.C. 1466-98, s. 8.

**489.1R4.** For the purposes of the second paragraph of section 489.1 of the Act, a person is a prescribed person at a particular time if the person is a small-scale producer whose total number of millilitres of wine, cider or any other alcoholic beverage, other than beer, sold in Québec or outside Québec, in the calendar year preceding that time, by the person and, where applicable, any of the following persons, does not exceed 1,500,000,000:

(1) where the person is a corporation resulting from the amalgamation of two or more corporations that is in its first year of operation at that time, each amalgamated corporation; or

(2) an associate of the person within the meaning of section 5 of the Act, or another person whose business the person continues to carry on.

For the purposes of the first paragraph, a person is a small-scale producer where the raw material used in the production comes primarily from land that is owned or rented by that person and is situated in Québec.

For the purposes of subparagraph 2 of the first paragraph, a person continues to carry on another person's business where

(1) the person acquires all or substantially all the assets of the other person's business; and

(2) it is reasonable to consider that, because of the acquisition, the person has continued to carry on the other person's business.

O.C. 1466-98, s. 8; O.C. 1149-2006, s. 12; O.C. 1176-2010, s. 5.

**Interpretation Bulletins:** TVQ. 487-2.

**REDUCTION**

O.C. 1466-98, s. 8.

**489.1R5.** For the purposes of the second paragraph of section 489.1 of the Act, the prescribed percentage is

(1) 100%, from the first 150,000,000th millilitre of wine, cider or any other alcoholic beverage, other than beer, in respect of which a specific tax would be payable, but for this section, in a particular calendar year; or

(2) 85%, from the 150,000,001st to the 1,500,000,000th millilitre of wine, cider or any other alcoholic beverage, other than beer, in respect of which a specific tax is payable in a particular calendar year.

O.C. 1466-98, s. 8; O.C. 1249-2005, s. 3; O.C. 1149-2006, s. 13; O.C. 1176-2010, s. 6; O.C. 321-2017, s. 30.

**Interpretation Bulletins:** TVQ. 487-2.

**PRESCRIBED TERMS AND CONDITIONS**

O.C. 1466-98, s. 8.

**489.1R6.** For the purposes of the second paragraph of section 489.1 of the Act, where a specific tax is payable pursuant to section 488.1 of the Act, a millilitre is considered for the purposes of section 489.1R5 only at the time that tax is payable.

O.C. 1466-98, s. 8; O.C. 321-2017, s. 31.

**Interpretation Bulletins:** TVQ. 487-2.

**REBATE OF AN AMOUNT EQUAL TO THE SPECIFIC TAX**

O.C. 1470-2002, s. 16.

**505.1R1.** For the purposes of subparagraph 4 of the second paragraph of section 505.1 of the Act, the following are the prescribed terms and conditions:

(1) the registration certificate of the collection officer who applies for the rebate shall be in force at the time of the sale of the alcoholic beverages;

(2) the registration certificate of the person to whom the alcoholic beverages are sold shall be in force at the time of the sale of those alcoholic beverages;

(3) the collection officer who files an application for a rebate shall provide, at the request of the Minister and within the time fixed by the Minister, for each person in respect of whom a bad debt is written off, the following information:

(a) the date of fiscal year end for the collection officer who files the application and the date on which the person's bad debt was written off;



(b) the person's name and address;

(c) detailed information for each sale of alcoholic beverages, that is, the date of the sale, the number of the invoice, the number of litres of beer and alcoholic beverages other than beer sold and the rate of the amount equal to the specific tax provided for in section 487 of the Act, applicable as the case may be, to each sale of beer or alcoholic beverages other than beer;

(d) the amount of each invoice, including the tax payable under Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) and the tax payable under Title I of the Act and excluding the amount equal to the specific tax provided for in section 487 of the Act;

(e) the amount of each invoice, including the amount equal to the specific tax provided for in section 487 of the Act and excluding the tax payable under Part IX of the Excise Tax Act and the tax payable under Title I of the Act.

O.C. 1470-2002, s. 16; O.C. 1155-2004, s. 1.

**505.1R2.** For the purposes of the third paragraph of section 505.1 of the Act:

(1) the prescribed terms and conditions of use are, for any person who wishes to use the prescribed manner in the fiscal year of the person, to inform the Minister of such election in prescribed form at the time of the initial application for a rebate filed in that fiscal year. The person shall also indicate therein the period covered by the fiscal year and use that manner throughout that fiscal year;

(2) the prescribed manner is to determine the amount of the rebate by the formula

$$A / B \times C.$$

For the purposes of that formula,

(a) A is the amount of the debt written off;

(b) B is the aggregate of the sales that are the amount of the debt to which the amount of the debt written off relates, including the amount provided for in section 497 of the Act, the tax payable under Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) and the tax payable under Title I of the Act;

(c) C is the amount provided for in section 497 of the Act, included in the aggregate of the sales that are the amount of the debt to which the amount of the debt written off relates.

O.C. 1470-2002, s. 16.

**505.1R3.** For the purposes of sections 505.1R1 and 505.1R2, the fiscal year of a person is that person's fiscal year within the meaning of section 1 of the Act.

O.C. 1470-2002, s. 16; O.C. 321-2017, s. 32.

**505.3R1.** For the purposes of section 505.3 of the Act, the prescribed manner is to determine the amount provided for in section 497 of the Act by the formula

$$A \times B / C.$$

For the purposes of that formula,

(1) A is the amount of the recovered bad debt;

(2) B is the amount provided for in section 497 of the Act, included in the aggregate of the sales that are the amount of the debt to which the amount of the recovered bad debt relates;

(3) C is the aggregate of the sales that are the amount of the debt to which the amount of the recovered debt relates, including the amount provided for in section 497 of the Act, the tax payable under Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) and the tax payable under Title I of the Act.

O.C. 1470-2002, s. 16.

## DAMAGE INSURANCE PREMIUM

O.C. 1607-92.

**518R1.** For the purposes of section 518 of the Act, the prescribed premiums and the prescribed conditions are those referred to in sections 518R2 to 518R10.

O.C. 1607-92, s. 518R1.

**Interpretation Bulletins:** TVQ. 519-1/R1; TVQ. 529-1/R1.

**518R2.** Sections 518R3 to 518R10 apply to damage insurance premiums related to activities carried on or goods used for purposes of business.

Where that premium is also related to activities carried on or goods used for personal purposes, sections 518R3 to 518R10 apply only to the part of the premium which is related to activities carried on or goods used for purposes of business.

O.C. 1607-92, s. 518R2.

**Interpretation Bulletins:** TVQ. 519-1/R1; TVQ. 529-1/R1.

**518R3.** Where the insurance contract specifies the part of the premium which is attributable to a risk that might occur in Québec, the premium on which the tax provided for in Title III of the Act is calculated shall be equal to that part of the premium, if it corresponds to the risk that might occur in Québec.

O.C. 1607-92, s. 518R3.

**Interpretation Bulletins:** TVQ. 519-1/R1; TVQ. 529-1/R1.

**518R4.** Where the insurance contract does not specify the part of the premium which is attributable to a risk that might occur in Québec, the premium on which the tax provided for in Title III of the Act is calculated shall be equal to the part

of the premium representing the proportion that business done in Québec is of business done in Québec and elsewhere, using the data from the most recent fiscal period.

O.C. 1607-92, s. 518R4.

**Interpretation Bulletins:** TVQ. 519-1/R1; TVQ. 529-1/R1.

**518R5.** For the purposes of section 518R4, where the premium is payable by a corporation which has establishments in Québec and elsewhere, the proportion to be used shall be that determined under Title XXVII of the Regulation respecting the Taxation Act (c. I-3, r. 1) without reference to sections 771R12 and 771R43 of that Regulation.

O.C. 1607-92, s. 518R5; O.C. 1466-98, s. 25; O.C. 1303-2009, s. 2.

**Interpretation Bulletins:** TVQ. 519-1/R1; TVQ. 529-1/R1.

**518R6.** For the purposes of section 518R4, where the premium is payable by a person who has establishments in Québec and elsewhere and who is not a corporation, the proportion to be used shall be that which would be determined under Title XXVII of the Regulation respecting the Taxation Act (c. I-3, r. 1) if that person were a corporation.

O.C. 1607-92, s. 518R6; O.C. 1466-98, s. 25; O.C. 1303-2009, s. 3.

**Interpretation Bulletins:** TVQ. 519-1/R1; TVQ. 529-1/R1.

**518R7.** For the purposes of section 518R4, where the premium is payable by a person not referred to in section 518R5 or 518R6 and who operates a bus or truck transport company, the proportion to be used shall be the proportion that the number of kilometres travelled in Québec by vehicles which he owns or has leased is of the total number of kilometres travelled by such vehicles.

O.C. 1607-92, s. 518R7.

**Interpretation Bulletins:** TVQ. 519-1/R1; TVQ. 529-1/R1.

**518R8.** For the purposes of section 518R4, where the premium is payable by a person not referred to in section 518R5, 518R6 or 518R7, the proportion to be used shall be calculated on the basis of real and verifiable data respecting the part of the risk that might occur in Québec.

O.C. 1607-92, s. 518R8.

**Interpretation Bulletins:** TVQ. 519-1/R1; TVQ. 529-1/R1.

**518R9.** Notwithstanding section 518R4, where a person is required to determine the proportion provided for therein and where the data respecting his most recent fiscal period are not available, the proportion shall be determined using the estimated data for that fiscal period.

Likewise, where it is a person's first fiscal period or where his most recent fiscal period was less than 12 months, the proportion shall be determined using the estimated data for his first fiscal period of 12 months.

A person shall, within 6 months following the end of his most recent fiscal period in the cases provided for in the first paragraph or the end of his first fiscal period of 12 months in

the cases provided for in the second paragraph, adjust the tax that he has paid under Title III of the Act using the real data for the fiscal period and pay the tax or apply for it to be refunded to the person who paid the premium.

O.C. 1607-92, s. 518R9; O.C. 1155-2004, s. 2.

**Interpretation Bulletins:** TVQ. 519-1/R1; TVQ. 529-1/R1.

**518R10.** A person who determines the proportion provided for in section 518R4 shall maintain a register of the data used for such purpose and keep the supporting documentation concerning the payment of the premium and the tax payable under Title III of the Act.

O.C. 1607-92, s. 518R10.

**Interpretation Bulletins:** TVQ. 519-1/R1; TVQ. 529-1/R1.

## TAX ON LODGING

O.C. 1466-98, s. 9; O.C. 1149-2006, s. 14.

## PRESCRIBED SLEEPING-ACCOMMODATION ESTABLISHMENTS

O.C. 1466-98, s. 9.

**541.24R1.** For the purposes of section 541.24 of the Act, the following sleeping-accommodation establishments defined in the Regulation respecting tourist accommodation establishments (chapter E-14.2, r. 1) are prescribed sleeping-accommodation establishments:

- (1) hotel establishments;
- (2) tourist homes;
- (2.1) principal residence establishments;
- (3) bed and breakfast establishments;
- (4) *(paragraph revoked)*;
- (5) outfitting establishments;
- (5.1) educational establishments;
- (5.2) camping establishments; and
- (6) other accommodation establishments.

O.C. 1466-98, s. 9; O.C. 1463-2001, s. 49; O.C. 390-2012, s. 23; O.C. 321-2017, s. 33; O.C. 1182-2017, s. 6; O.C. 204-2020, s. 4.

**Interpretation Bulletins:** TVQ. 541.23-1/R4.

## PRESCRIBED TOURIST REGIONS

O.C. 1466-98, s. 9; O.C. 1149-2006, s. 15; O.C. 1182-2017, s. 7.

**541.24R2.** For the purposes of section 541.24 of the Act, the tourist regions in Schedule II.2 are prescribed tourist regions.

O.C. 1466-98, s. 9; O.C. 1149-2006, s. 16; O.C. 1182-2017, s. 8.

**Interpretation Bulletins:** TVQ. 541.23-1/R4.

## AGREEMENT ON FISCAL MATTERS RELATED TO CONSUMER GOODS AND SERVICES BETWEEN QUÉBEC AND KAHNAWAKE

O.C. 1393-99, s. 1.

**541.47R1.** For the purposes of this section and sections 541.47R2 to 541.47R4, the expression

"beneficiary" means an individual who is defined as a member of the Mohawks of Kahnawake under the Kahnawake Custom Code on Membership, as made by the Mohawk Council of Kahnawake, who ordinarily resides in the territory;

"territory" means the territory over which the Mohawk Council of Kahnawake has jurisdiction.

O.C. 1393-99, s. 1.

**541.47R2.** Section 16 of the Act does not apply in respect of a supply of corporeal movable property other than property referred to in section 541.47R3, made after December 14, 1999, where the supply is made to a beneficiary who acquires the property for his personal consumption, use or enjoyment in the territory, but not for consumption, use or supply in the course of his commercial activities and where

(1) the supplier makes the supply through an establishment situated in a municipality referred to in section 541.47R4 and delivers the property to the beneficiary in that establishment;

(2) the beneficiary identifies himself to the supplier by presenting

(a) his certificate of Indian status issued by the Department of Indian Affairs and Northern Development; and

(b) one or the other of the following documents, i.e., his driver's licence issued by the Société de l'assurance automobile du Québec, his health insurance card issued by the Régie de l'assurance maladie du Québec or his birth certificate;

(3) the supplier records the name of the beneficiary and the number of the beneficiary's certificate of Indian Status on the invoice and any other document attesting to the supply; and

(4) the supplier retains evidence that the supply is made to a beneficiary.

O.C. 1393-99, s. 1; 1999, c. 89, s. 53; O.C. 149-2000; O.C. 134-2009, s. 7.

**541.47R3.** The property excluded from the application of section 541.47R2 is the following:

(1) alcoholic beverages;

(2) fuel within the meaning of section 1 of the Fuel Tax Act (chapter T-1);

(3) meals supplied in a restaurant or a similar business; and

(4) cannabis products, within the meaning of section 2 of the Excise Act, 2001 (Statutes of Canada, 2002, chapter 22).

O.C. 1393-99, s. 1; 2019, c. 14, s. 665.

**541.47R4.** The municipalities referred to for the purposes of section 541.47R2 are the following:

(a) Baie-D'Urfé, Beaconsfield, Brossard, Côte-Saint-Luc, Dollard-Des Ormeaux, Dorval, Hampstead, Kirkland, L'Île-Dorval, Longueuil, Montréal, Montréal-Est, Montréal-Ouest, Mont-Royal, Pointe-Claire, Sainte-Anne-de-Bellevue, Saint-Lambert, Senneville and Westmount;

(b) in the regional county municipality of Roussillon:

Candiac;

Châteauguay;

Delson;

LaPrairie;

Léry;

Mercier;

Saint-Constant;

Sainte-Catherine;

Saint-Isidore;

Saint-Mathieu;

Saint-Philippe;

(c) *(paragraph revoked)*.

O.C. 1393-99, s. 1; O.C. 1470-2002, s. 17; O.C. 1149-2006, s. 17.

## REFUND OF THE SALES TAX IN RESPECT OF A RESIDENTIAL BUILDING

O.C. 1607-92; O.C. 1635-96, s. 23.

**663R1.** For the purposes of the definition of "estimated tax" in section 663 of the Act, the prescribed amount, specified in prescribed manner, is

(1) where the rebate claimed under section 664, 665 or 667 of the Act is not based on the fair market value of the residential complex or the consideration for the supply of the complex, the amount determined by the formula

$A \times \$40$ ;

(2) in all other cases, the amount determined by the formula

$B \times 3.4\%$ .

For the purposes of these formulas,

(1) A is

(a) where the residential complex is not a unit held in co-ownership, the number of square metres of the floor space of the complex; and

(b) where the residential complex is a unit held in co-ownership, the total of

i. the number of square metres of the floor space of the unit, and

ii. the amount equal to the total number of square metres of floor space of the common areas of the complex held in co-ownership in which the unit is situated multiplied by the fraction obtained by dividing the number of square metres of floor space of the unit by the total number of square metres of floor space of all units held in co-ownership in the complex held in co-ownership;

(2) B is

(a) where, after tax under section 16 of the Act has become payable in respect of the supply by way of sale of the residential complex to an individual, a rebate under section 665 of the Act becomes payable to the individual, the consideration determined without reference to any tax other than tax under Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15);

(b) where, after tax under section 16 of the Act has become collectible by a builder in respect of the supply by way of sale of the residential complex, a rebate under section 667 of the Act becomes payable to the builder, the consideration determined without reference to any tax other than tax under Part IX of the Excise Tax Act;

(c) where the builder of the complex is deemed under section 223, 224, 225 or 226 of the Act, to have collected tax at any time and a rebate under section 664 or 667 of the Act becomes payable to the builder, the fair market value of the residential complex at that time, determined without reference to any tax other than tax under Part IX of the Excise Tax Act.

O.C. 1607-92, s. 663R1; O.C. 1466-98, s. 10.

**663R2.** For the purposes of this section and section 663R1, the floor space of a residential complex or residential unit includes the width of the exterior walls not adjacent to any other complex or unit and one half of the width of such walls that are adjacent to another complex or unit.

Notwithstanding the foregoing, the floor space of a residential complex and of the common areas of a complex held in co-ownership does not include the floor space of the following:

(1) attics, storage rooms and basements, unless they are finished by one of the following persons to a standard comparable to the living areas of the complex:

(a) where the complex is a specified single unit residential complex, by the builder who supplies the complex to the person who is entitled, in respect of the complex, to the rebate provided for in section 665 of the Act; and

(b) in any other case, by a builder of the complex;

(2) areas set aside for:

(a) equipment to heat the residential complex or complex held in co-ownership;

(b) the supply of water, electricity or gas to the residential complex or complex held in co-ownership; and

(3) parking areas.

O.C. 1607-92, s. 663R2; O.C. 1466-98, s. 11.

**663R3.** *(Revoked).*

O.C. 1607-92, s. 663R3; O.C. 1466-98, s. 12.

## IDENTIFICATION OF CERTAIN BEVERAGE CONTAINERS

O.C. 1607-92; O.C. 21-95, s. 1; 2018, c. 20, s. 127; 2020, c. 5, s. 243.

## DEFINITIONS

O.C. 21-95, s. 1; 2018, c. 20, s. 127; 2020, c. 5, s. 243.

**677R1.** In sections 677R3 to 677R9.2, the expression:

"establishment" means an establishment referred to in paragraph 18° of section 177 of the Act;

"identified container" means a container identified in the manner prescribed by the Minister under subparagraph 22° of the first paragraph of section 677 of the Act.

O.C. 1607-92, s. 677R1; O.C. 21-95, s. 2; 2018, c. 20, s. 127; 2020, c. 5, s. 243.

**Interpretation Bulletins:** TVQ. 677-1/R3.

## CLASSES OF BEVERAGES

O.C. 21-95, s. 2; 2018, c. 20, s. 127; 2020, c. 5, s. 243.

**677R2.** For the purposes of subparagraph 22 of the first paragraph of section 677 of the Act, the following are prescribed classes of beverages:

(1) "alcoholic beverages", namely, alcohol, cider, spirits or wine, other than wine on tap, within the meaning assigned to those expressions by section 2 of the Act respecting offences relating to alcoholic beverages (chapter I-8.1) and beer blended with other alcoholic beverages within the meaning assigned to that expression in section 1 of the Regulation respecting alcoholic beverages made with beer (c. S-13, r. 2);

(2) "beer", namely, a beverage obtained by the alcoholic fermentation in drinking water of an infusion or decoction of barley malt, hops or any other similar product, as well as beverages composed of beer and other non-alcoholic substances, where those beverages contain more than 0.5% of alcohol by volume; this class excludes draught beer though.

O.C. 1607-92, s. 677R2; O.C. 21-95, s. 2; O.C. 1176-2010, s. 7; 2018, c. 20, s. 127; 2020, c. 5, s. 243.

**Interpretation Bulletins:** TVQ. 677-1/R3.

## CONTAINERS OF ALCOHOLIC BEVERAGES

O.C. 21-95, s. 2; 2018, c. 20, s. 127; 2020, c. 5, s. 243.

**677R3.** An alcoholic beverage intended for use or consumption in an establishment shall be conserved in an identified container.

It is the same for alcoholic beverages, other than alcohol and spirits, which are intended to be sold, for take out or delivery, by an establishment that primarily and ordinarily prepares and sells food for consumption on the premises, if the alcoholic beverages are sold with food prepared by the establishment.

O.C. 1607-92, s. 677R3; O.C. 21-95, s. 2; O.C. 143-2003, s. 1; 2018, c. 20, s. 127; 2020, c. 5, s. 243; 2020, c. 31, s. 66.

**677R4.** For the purposes of subparagraph 22 of the first paragraph of section 677 of the Act, identified containers shall be for the exclusive use of establishments.

O.C. 1607-92, s. 677R4; 2018, c. 20, s. 127; 2020, c. 5, s. 243.

**677R5.** An alcoholic beverage conserved in an identified container may not be delivered to a person other than a consumer unless the following conditions are fulfilled:

- (1) the person keeps an establishment; and
- (2) the person holds a registration certificate issued under the Act.

O.C. 1607-92, s. 677R5; 2018, c. 20, s. 127; 2020, c. 5, s. 243.

**677R6.** An alcoholic beverage conserved in an identified container may not be sold or delivered to a consumer elsewhere than in an establishment.

Notwithstanding the first paragraph, alcoholic beverages other than alcohol and spirits, conserved in an identified container, may be sold to a consumer, by an establishment that primarily and ordinarily prepares and sells food for consumption on the premises, for take out or delivery accompanied by food prepared by the establishment.

O.C. 1607-92, s. 677R6; O.C. 143-2003, s. 2; 2018, c. 20, s. 127; 2020, c. 5, s. 243; 2020, c. 31, s. 67.

**677R7.** Only an alcoholic beverage conserved in an identified container may be used or consumed in an establishment.

O.C. 1607-92, s. 677R7; 2018, c. 20, s. 127; 2020, c. 5, s. 243.

**677R8.** An alcoholic beverage conserved in an identified container may not be used or consumed elsewhere than in an establishment, except in the case mentioned in the second paragraph of section 677R6.

O.C. 1607-92, s. 677R8; O.C. 143-2003, s. 3; 2018, c. 20, s. 127; 2020, c. 5, s. 243.

**677R9.** An alcoholic beverage conserved in an identified container may not be sold wholesale to a person unless the following conditions are fulfilled:

- (1) the person keeps an establishment; and
- (2) the person holds a registration certificate issued under the Act.

O.C. 1607-92, s. 677R9; 2018, c. 20, s. 127; 2020, c. 5, s. 243.

## BEER CONTAINERS

O.C. 21-95, s. 3; 2018, c. 20, s. 127; 2020, c. 5, s. 243.

**677R9.1.** Beer intended for use or consumption in an establishment shall be in an identified container and shall be sold and delivered in such a container.

O.C. 21-95, s. 3; 2018, c. 20, s. 127; 2020, c. 5, s. 243.

**Interpretation Bulletins:** TVQ. 677-1/R3.

**677R9.1.1.** Beer intended to be sold, by an establishment that primarily and ordinarily prepares and sells food for

consumption on the premises, for take out or delivery accompanied by food prepared by the establishment shall be in an identified container and shall be sold and delivered in such a container.

O.C. 143-2003, s. 4; 2018, c. 20, s. 127; 2020, c. 5, s. 243; 2020, c. 31, s. 68.

**Interpretation Bulletins:** TVQ. 677-1/R3.

**677R9.2.** Identified containers of beer shall be for the exclusive use of establishments.

O.C. 21-95, s. 3; 2018, c. 20, s. 127; 2020, c. 5, s. 243.

**Interpretation Bulletins:** TVQ. 677-1/R3.

## OFFENCES

O.C. 21-95, s. 2; 2018, c. 20, s. 127; 2020, c. 5, s. 243.

**677R9.3.** For the purposes of subparagraph 60 of the first paragraph of section 677 of the Act, the contravention of any of sections 677R9.1 to 677R9.2 shall constitute an offence.

O.C. 21-95, s. 3; O.C. 143-2003, s. 5; 2018, c. 20, s. 127; 2020, c. 5, s. 243.

**Interpretation Bulletins:** TVQ. 677-1/R3.

## SUPPLY OF A PUBLICATION

O.C. 1607-92.

**677R10.** If a person makes a supply of a publication referred to in paragraph 1 of section 24.1R1 that is deemed to have been made in Québec under section 24.1 of the Act, the person shall:

(1) indicate the registration number assigned to him in accordance with section 415 or 415.0.6 of the Act in one of the following places:

(a) in the masthead of the publication, or on one of the first five pages of the publication if the masthead is not in the first five pages;

(b) on the back cover of the publication if his address appears on that cover; or

(c) on the mailing label affixed to the publication;

(2) where the publication is submitted to the Canada Post Corporation or a customs officer, indicate his registration number on the packaging of the publication or on a document attached thereto; or

(3) where he does not have a registration number at the time the publication is mailed or sent by courier, provide a document, attached to the publication when it is submitted to

the Canada Post Corporation or a customs officer, showing that he has applied for a registration number.

O.C. 1607-92, s. 677R10; O.C. 1463-2001, s. 50; O.C. 321-2017, s. 34.

## PROPERTY USED IN PART OUTSIDE QUÉBEC

O.C. 1108-95, s. 10.

**677R11.** *(Revoked).*

O.C. 1108-95, s. 10; O.C. 1466-98, s. 13; O.C. 204-2020, s. 5.

## INTERPROVINCIAL HIGHWAY TRANSPORTATION EQUIPMENT

O.C. 1108-95, s. 10.

## DEFINITIONS

O.C. 1108-95, s. 10.

**677R12.** *(Revoked).*

O.C. 1108-95, s. 10; O.C. 1466-98, s. 14; O.C. 204-2020, s. 5.

## GENERAL PROVISIONS APPLICABLE TO ALL CARRIERS

O.C. 1108-95, s. 10.

**677R13.** *(Revoked).*

O.C. 1108-95, s. 10; O.C. 204-2020, s. 5.

**677R14.** *(Revoked).*

O.C. 1108-95, s. 10; O.C. 1466-98, s. 15; O.C. 204-2020, s. 5.

**677R15.** *(Revoked).*

O.C. 1108-95, s. 10; O.C. 204-2020, s. 5.

**677R16.** *(Revoked).*

O.C. 1108-95, s. 10; O.C. 204-2020, s. 5.

**677R17.** *(Revoked).*

O.C. 1108-95, s. 10; O.C. 204-2020, s. 5.

**677R18.** *(Revoked).*

O.C. 1108-95, s. 10; O.C. 204-2020, s. 5.

**677R19.** *(Revoked).*

O.C. 1108-95, s. 10; O.C. 1466-98, s. 16; O.C. 390-2012, s. 24; O.C. 204-2020, s. 5.

**677R20.** *(Revoked).*

O.C. 1108-95, s. 10; O.C. 204-2020, s. 5.

**677R21.** *(Revoked).*

O.C. 1108-95, s. 10; O.C. 204-2020, s. 5.

**677R22.** *(Revoked).*

O.C. 1108-95, s. 10; O.C. 204-2020, s. 5.

SPECIAL PROVISIONS APPLICABLE TO  
CARRIERS OPERATING FEWER THAN 11 MOTOR  
VEHICLES

O.C. 1108-95, s. 10.

**677R23.** *(Revoked).*

O.C. 1108-95, s. 10; O.C. 1466-98, s. 17; O.C. 204-2020, s. 5.

**677R24.** *(Revoked).*

O.C. 1108-95, s. 10; O.C. 204-2020, s. 5.

**677R25.** *(Revoked).*

O.C. 1108-95, s. 10; O.C. 204-2020, s. 5.

**677R26.** *(Revoked).*

O.C. 1108-95, s. 10; O.C. 204-2020, s. 5.

SPECIAL PROVISIONS APPLICABLE TO ALL  
BROKER DRIVERS

O.C. 1108-95, s. 10.

**677R27.** *(Revoked).*

O.C. 1108-95, s. 10; O.C. 204-2020, s. 5.

**677R28.** *(Revoked).*

O.C. 1108-95, s. 10; O.C. 1466-98, s. 18; O.C. 204-2020, s. 5.

**677R29.** *(Revoked).*

O.C. 1108-95, s. 10; O.C. 1466-98, s. 19; O.C. 204-2020, s. 5.

**677R30.** *(Revoked).*

O.C. 1108-95, s. 10; O.C. 1466-98, s. 20; O.C. 204-2020, s. 5.

**677R31.** *(Revoked).*

O.C. 1108-95, s. 10; O.C. 1466-98, s. 21; O.C. 204-2020, s. 5.

INTERNATIONAL HIGHWAY TRANSPORTATION  
EQUIPMENT

O.C. 1108-95, s. 10.

**677R32.** *(Revoked).*

O.C. 1108-95, s. 10; O.C. 204-2020, s. 5.

**677R33.** *(Revoked).*

O.C. 1108-95, s. 10; O.C. 204-2020, s. 5.

**677R34.** *(Revoked).*

O.C. 1108-95, s. 10; O.C. 204-2020, s. 5.

**677R35.** *(Revoked).*

O.C. 1108-95, s. 10; O.C. 204-2020, s. 5.

**677R36.** *(Revoked).*

O.C. 1108-95, s. 10; O.C. 1466-98, s. 22; O.C. 204-2020, s. 5.

**677R37.** *(Revoked).*

O.C. 1108-95, s. 10; O.C. 204-2020, s. 5.

**677R38.** *(Revoked).*

O.C. 1108-95, s. 10; O.C. 1466-98, s. 23; O.C. 204-2020, s. 5.

**677R39.** *(Revoked).*

O.C. 1108-95, s. 10; O.C. 204-2020, s. 5.

## PRESCRIBED MANDATARIES OR AGENCIES

O.C. 1607-92.

**678R1.** *(Revoked).*

O.C. 1607-92, s. 678R1; O.C. 701-2013, s. 39.

## TRANSFER OF A REBATE

O.C. 1607-92.

**683R1.** For the purposes of section 683 of the Act, the following supplies are prescribed supplies:

(1) a supply referred to in the first paragraph of section 351 of the Act, in a case where the person who is entitled to the rebate provided for in that paragraph is not a consumer;

(2) a supply referred to in section 665 of the Act.

O.C. 1607-92, s. 683R1.

**SCHEDULE I**

(s. 41.6R1)

**PRESCRIBED REGISTRANTS**

O.C. 1607-92, sch. I; O.C. 1635-96, s. 24.

Connect Music Licensing Service Inc.

Directors Guild of Canada, Québec District Council

Intermède Musique Média Inc.

Ré:Sonne

Société collective de gestion des droits des producteurs de phonogrammes et de vidéogrammes du Québec (SOPROQ)

Société de droits d'auteur des artistes en arts visuels (SODART)

Société de gestion collective de l'Union des Artistes Inc. (ARTISTI)

Société des auteurs et compositeurs dramatiques (SACD)

Société pour l'avancement des droits en audiovisuel Ltée (SADA)

Société québécoise de gestion collective des droits de reproduction (COPIBEC)

Société québécoise des auteurs dramatiques inc.

Society of Composers, Authors and Music Publishers of Canada (SOCAN)

SODRAC 2003 Inc.

Union des écrivaines et écrivains québécois (UNEQ)

O.C. 1607-92, sch. I; O.C. 1451-2000, s. 5; O.C. 1463-2001, s. 52; O.C. 1155-2004, s. 3; O.C. 1116-2007, s. 5; O.C. 229-2014, s. 10; O.C. 1182-2017, s. 9.





**SCHEDULE II.0.1**

(s. 382.9R1)

**PRESCRIBED HYBRID VEHICLES**

O.C. 1116-2007, s. 6.

- 2009 Toyota Camry Hybrid

- 2009 Toyota Prius

O.C. 1116-2007, s. 6; O.C. 134-2009, s. 9; O.C. 1303-2009, s. 4.

**2005 models**

- 2005 Honda Accord Hybrid

- 2005 Honda Civic Hybrid

- 2005 Honda Insight

- 2005 Toyota Prius

**2006 models**

- 2006 Honda Civic Hybrid

- 2006 Honda Insight

- 2006 Toyota Prius

**2007 models**

- 2007 Honda Civic Hybrid

- 2007 Nissan Altima Hybrid

- 2007 Toyota Camry Hybrid

- 2007 Toyota Prius

**2008 models**

- 2008 two-wheel drive Ford Escape Hybrid (HEV)

- 2008 Honda Civic Hybrid

- 2008 Nissan Altima Hybrid

- 2008 Toyota Camry Hybrid

- 2008 Toyota Prius

**2009 models**

- 2009 Chevrolet Malibu Hybrid

- 2009 two-wheel drive Ford Escape Hybrid (HEV)

- 2009 Honda Civic Hybrid

- 2009 Nissan Altima Hybrid

- 2009 Saturn Aura Hybrid

**SCHEDULE II.1**

O.C. 1108-95.

*(Obsolete).*

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O.C. 1108-95, s. 11; O.C. 1635-96, s. 25.

**SCHEDULE II.1.1***(ss. 388.4R1 and 388.4R3)***MUNICIPALITIES AND PRESCRIBED AMOUNTS**

Name of the municipality	Amount of the compensation for 2013 (\$)		
		Canton de Ristigouche-Partie-Sud-Est	54 440
		Canton de Roxton	80 909
		Canton de Saint-Camille	57 870
		Canton de Saint-Godefroi	23 634
		Canton de Sainte-Edwidge-de-Clifton	61 664
		Canton de Shefford	435 300
		Canton de Stanstead	181 868
		Canton de Stratford	93 872
		Canton de Trécesson	86 829
		Canton de Valcourt	87 371
		Canton de Wentworth	74 094
		Canton de Westbury	71 618
		Cantons unis de Latulipe-et-Gaboury	21 224
		Cantons unis de Stoneham-et-Tewkesbury	447 556
		Kativik Regional Government	939 668
		Municipalité d'Adstock	264 702
		Municipalité d'Aganish	33 072
		Municipalité d'Albanel	133 377
		Municipalité d'Alberville	18 191
		Municipalité d'Alleyn-et-Cawood	37 316
		Municipalité d'Ange-Gardien	178 848
		Municipalité d'Armagh	105 518
		Municipalité d'Ascot Corner	181 204
		Municipalité d'Aston-Jonction	16 808
		Municipalité d'Auclair	40 976
		Municipalité d'Audet	56 673
		Municipalité d'Austin	173 025
		Municipalité d'Authier	23 287
		Municipalité d'Authier-Nord	23 381
		Municipalité d'East Broughton	214 090
		Municipalité d'East Farnham	27 139
		Municipalité d'East Hereford	35 007
		Municipalité d'Eastman	189 518
		Municipalité d'Egan-Sud	39 682
		Municipalité d'Elgin	35 415
		Municipalité d'Entrelacs	109 724
		Municipalité d'Escuminac	37 079
		Municipalité d'Esprit-Saint	31 066
Canton d'Amherst	183 471		
Canton d'Arundel	58 974		
Canton d'Aumond	61 273		
Canton d'Orford	298 187		
Canton de Bedford	38 724		
Canton de Chichester	28 370		
Canton de Clermont	54 344		
Canton de Cleveland	94 523		
Canton de Cloridorme	431 389		
Canton de Dundee	54 675		
Canton de Godmanchester	93 020		
Canton de Gore	178 001		
Canton de Guérin	26 648		
Canton de Ham-Nord	93 581		
Canton de Hampden	31 315		
Canton de Harrington	127 450		
Canton de Hatley	157 929		
Canton de Havelock	58 867		
Canton de Hemmingford	130 065		
Canton de Hope	49 040		
Canton de Landrienne	80 192		
Canton de Launay	19 536		
Canton de Lingwick	59 067		
Canton de Lochaber	30 881		
Canton de Lochaber-Partie-Ouest	57 915		
Canton de Low	91 777		
Canton de Maddington	20 788		
Canton de Marston	54 736		
Canton de Melbourne	93 106		
Canton de Natashquan	41 197		
Canton de Nédélec	40 895		
Canton de Potton	288 062		

## REGULATION - QUÉBEC SALES TAX

Municipalité d’Hébertville	132 131	Municipalité de Bouchette	92 532
Municipalité d’Henryville	181 409	Municipalité de Bowman	41 546
Municipalité d’Huberdeau	44 002	Municipalité de Brigham	148 476
Municipalité d’Inverness	86 224	Municipalité de Bristol	108 968
Municipalité d’Irlande	67 180	Municipalité de Bryson	46 700
Municipalité d’Ivry-sur-le-Lac	69 551	Municipalité de Bury	112 812
Municipalité d’Ogden	85 581	Municipalité de Cacouna	77 709
Municipalité d’Oka	338 034	Municipalité de Campbell’s Bay	53 960
Municipalité d’Ormstown	212 432	Municipalité de Cantley	455 201
Municipalité d’Otter Lake	98 409	Municipalité de Caplan	118 541
Municipalité d’Ulverton	29 832	Municipalité de Cap-Saint-Ignace	168 496
Municipalité d’Upton	133 876	Municipalité de Cascapédia—Saint-Jules	70 458
Municipalité de Baie-des-Sables	48 671	Municipalité de Cayamant	85 027
Municipalité de Baie-du-Febvre	64 414	Municipalité de Chambord	132 766
Municipalité de Baie-James	441 846	Municipalité de Champlain	123 644
Municipalité de Baie-Johan-Beetz	15 896	Municipalité de Champneuf	15 235
Municipalité de Baie-Sainte-Catherine	20 818	Municipalité de Charette	75 671
Municipalité de Barnston-Ouest	58 176	Municipalité de Chartierville	49 228
Municipalité de Barraute	136 824	Municipalité de Chazel	23 162
Municipalité de Batiscan	64 428	Municipalité de Chelsea	391 664
Municipalité de Béarn	49 859	Municipalité de Chénéville	60 577
Municipalité de Beaulac-Garthby	92 265	Municipalité de Chertsey	399 208
Municipalité de Beaumont	156 707	Municipalité de Chesterville	63 303
Municipalité de Bégin	53 939	Municipalité de Chute-Saint-Philippe	76 648
Municipalité de Belcourt	19 803	Municipalité de Clarendon	102 140
Municipalité de Berry	155 332	Municipalité de Clerval	32 084
Municipalité de Berthier-sur-Mer	88 539	Municipalité de Colombier	78 324
Municipalité de Béthanie	30 009	Municipalité de Compton	231 061
Municipalité de Biencourt	46 239	Municipalité de Côte-Nord-du-Golfe-du-Saint-Laurent	93 778
Municipalité de Blanc-Sablon	79 347	Municipalité de Courcelles	50 651
Municipalité de Blue Sea	91 165	Municipalité de Crabtree	208 044
Municipalité de Boileau	43 916	Municipalité de Déléage	87 339
Municipalité de Boischatel	390 024	Municipalité de Denholm	70 353
Municipalité de Bois-Franc	25 864	Municipalité de Deschailons-sur-Saint-Laurent	62 408
Municipalité de Bolton-Est	97 814	Municipalité de Deschambault-Grondines	185 423
Municipalité de Bolton-Ouest	88 564	Municipalité de Dixville	68 655
Municipalité de Bonne-Espérance	35 041	Municipalité de Dosquet	40 956
Municipalité de Bonsecours	65 169		

REGULATION - QUÉBEC SALES TAX

Municipalité de Dudswell	169 500	Municipalité de L'Ange-Gardien (Municipalité régionale de comté de La Côte-de-Beaupré)	193 661
Municipalité de Duhamel	89 888	Municipalité de L'Ange-Gardien (Municipalité régionale de comté des Collines-de-l'Outaouais)	201 587
Municipalité de Duhamel-Ouest	64 334	Municipalité de L'Anse-Saint-Jean	188 856
Municipalité de Dupuy	53 437	Municipalité de L'Ascension	76 217
Municipalité de Durham-Sud	73 518	Municipalité de L'Ascension-de-Patapédia	21 183
Municipalité de Fassett	31 498	Municipalité de L'Avenir	86 058
Municipalité de Ferland-et-Boilleau	42 421	Municipalité de L'Île-d'Anticosti	47 630
Municipalité de Ferme-Neuve	201 269	Municipalité de L'Île-du-Grand-Calumet	60 586
Municipalité de Fortierville	52 942	Municipalité de L'Isle-aux-Allumettes	126 754
Municipalité de Frampton	112 798	Municipalité de L'Isle-aux-Coudres	98 120
Municipalité de Franklin	125 671	Municipalité de L'Islet	187 079
Municipalité de Franquelin	26 523	Municipalité de L'Isle-Verte	70 240
Municipalité de Frelighsburg	110 396	Municipalité de La Bostonnais	43 372
Municipalité de Frontenac	93 070	Municipalité de La Conception	151 876
Municipalité de Fugèreville	24 443	Municipalité de La Corne	62 444
Municipalité de Gallichan	32 778	Municipalité de La Macaza	91 609
Municipalité de Girardville	90 478	Municipalité de La Martre	22 105
Municipalité de Grand-Métis	22 328	Municipalité de La Minerve	161 147
Municipalité de Grand-Remous	117 178	Municipalité de La Morandière	50 922
Municipalité de Grand-Saint-Esprit	24 573	Municipalité de La Motte	32 371
Municipalité de Grande-Vallée	97 005	Municipalité de La Patrie	82 331
Municipalité de Grenville-sur-la-Rouge	199 011	Municipalité de La Pêche	394 032
Municipalité de Gros-Mécatina	80 344	Municipalité de La Présentation	160 329
Municipalité de Grosse-Île	23 790	Municipalité de La Reine	20 291
Municipalité de Grosses-Roches	36 205	Municipalité de La Visitation-de-l'Île-Dupas	44 053
Municipalité de Ham-Sud	29 454	Municipalité de La Visitation-de-Yamaska	36 503
Municipalité de Hatley	93 914	Municipalité de Labelle	228 240
Municipalité de Havre-Saint-Pierre	303 753	Municipalité de Labrecque	75 968
Municipalité de Hinchinbrooke	124 765	Municipalité de Lac-au-Saumon	89 932
Municipalité de Honfleur	61 222	Municipalité de Lac-Beauport	572 869
Municipalité de Hope Town	25 230	Municipalité de Lac-Bouchette	103 879
Municipalité de Howick	48 976	Municipalité de Lac-des-Aigles	51 133
Municipalité de Kamouraska	63 571	Municipalité de Lac-des-Écorces	140 593
Municipalité de Kazabazua	57 838	Municipalité de Lac-des-Plages	64 113
Municipalité de Kiamika	67 279	Municipalité de Lac-des-Seize-Îles	41 621
Municipalité de Kinnear's Mills	58 116		
Municipalité de Kipawa	51 285		

REGULATION - QUÉBEC SALES TAX

Municipalité de Lac-Drolet	84 145	Municipalité de McMasterville	322 497
Municipalité de Lac-du-Cerf	43 232	Municipalité de Messines	81 861
Municipalité de Lac-Édouard	24 750	Municipalité de Milan	34 500
Municipalité de Lac-Etchemin	196 531	Municipalité de Mille-Isles	144 894
Municipalité de Lac-Frontière	20 281	Municipalité de Moffet	20 668
Municipalité de Lacolle	207 285	Municipalité de Montcalm	46 797
Municipalité de Lac-Sainte-Marie	123 347	Municipalité de Mont-Carmel	96 496
Municipalité de Lac-Saint-Paul	47 842	Municipalité de Montcerf-Lytton	73 110
Municipalité de Lac-Simon	144 072	Municipalité de Montebello	140 809
Municipalité de Lac-Supérieur	218 786	Municipalité de Montpellier	89 086
Municipalité de Lac-Tremblant-Nord	28 588	Municipalité de Mont-Saint-Grégoire	149 021
Municipalité de Laforce	17 280	Municipalité de Mont-Saint-Michel	38 533
Municipalité de Lamarche	84 659	Municipalité de Morin-Heights	327 079
Municipalité de Lambton	152 412	Municipalité de Mulgrave-et-Derry	74 144
Municipalité de Lanoraie	273 288	Municipalité de Namur	37 276
Municipalité de Lantier	96 956	Municipalité de Nantes	93 999
Municipalité de Larouche	75 165	Municipalité de Napierville	277 910
Municipalité de Laurierville	64 618	Municipalité de New Carlisle	95 713
Municipalité de Laverlochère	42 926	Municipalité de Newport	88 328
Municipalité de Leclercville	34 964	Municipalité de Nomingue	219 997
Municipalité de Lefebvre	59 119	Municipalité de Normétal	39 500
Municipalité de Lejeune	32 522	Municipalité de Notre-Dame-de-Bonsecours	37 508
Municipalité de Lemieux	21 443	Municipalité de Notre-Dame-de-Ham	21 411
Municipalité de Litchfield	46 739	Municipalité de Notre-Dame-de-la-Merci	155 723
Municipalité de Longue-Pointe-de-Mingan	41 627	Municipalité de Notre-Dame-de-la-Paix	42 867
Municipalité de Longue-Rive	96 486	Municipalité de Notre-Dame-de-la-Salette	47 155
Municipalité de Lorrainville	74 335	Municipalité de Notre-Dame-de-Lorette	27 313
Municipalité de Lotbinière	52 678	Municipalité de Notre-Dame-de-Lourdes	86 184
Municipalité de Lyster	108 030	Municipalité de Notre-Dame-de-Montauban	121 097
Municipalité de Mandeville	237 036	Municipalité de Notre-Dame-de-Pontmain	70 328
Municipalité de Manseau	53 858	Municipalité de Notre-Dame-de-Stanbridge	55 277
Municipalité de Mansfield-et-Pontefract	126 271	Municipalité de Notre-Dame-des-Bois	71 971
Municipalité de Maria	149 850	Municipalité de Notre-Dame-des-Monts	33 040
Municipalité de Maricourt	9 496	Municipalité de Notre-Dame-des-Neiges	148 035
Municipalité de Martinville	36 127	Municipalité de Notre-Dame-du-Laus	154 176
Municipalité de Maskinongé	116 119	Municipalité de Notre-Dame-du-Nord	81 181
Municipalité de Matapédia	72 817	Municipalité de Notre-Dame-du-Portage	74 363
Municipalité de Mayo	42 636		

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Municipalité de Notre-Dame-du-Rosaire	30 436	Municipalité de Rochebaucourt	21 968
Municipalité de Nouvelle	124 418	Municipalité de Roquemaure	32 626
Municipalité de Noyan	133 061	Municipalité de Rougemont	184 650
Municipalité de Padoue	24 854	Municipalité de Roxton Pond	194 237
Municipalité de Palmarolle	74 520	Municipalité de Sacré-Coeur	146 841
Municipalité de Papineauville	148 824	Municipalité de Saint-Adalbert	47 916
Municipalité de Péribonka	74 182	Municipalité de Saint-Adolphe-d'Howard	542 904
Municipalité de Petit-Saguenay	55 199	Municipalité de Saint-Adrien	53 317
Municipalité de Petite-Rivière-Saint-François	173 093	Municipalité de Saint-Adrien-d'Irlande	34 984
Municipalité de Petite-Vallée	13 413	Municipalité de Saint-Agapit	309 368
Municipalité de Piedmont	181 793	Municipalité de Saint-Aimé	57 841
Municipalité de Pierreville	99 782	Municipalité de Saint-Aimé-des-Lacs	72 209
Municipalité de Pike River	46 415	Municipalité de Saint-Aimé-du-Lac-des-Îles	60 563
Municipalité de Piopolis	44 764	Municipalité de Saint-Alban	67 365
Municipalité de Plaisance	63 812	Municipalité de Saint-Albert	59 227
Municipalité de Pointe-à-la-Croix	87 228	Municipalité de Saint-Alexandre	144 800
Municipalité de Pointe-Calumet	239 901	Municipalité de Saint-Alexandre-de-Kamouraska	125 780
Municipalité de Pontiac	255 126	Municipalité de Saint-Alexis	95 527
Municipalité de Port-Daniel—Gascons	151 529	Municipalité de Saint-Alexis-de-Matapédia	52 576
Municipalité de Portneuf-sur-Mer	60 695	Municipalité de Saint-Alfred	40 386
Municipalité de Poularies	37 439	Municipalité de Saint-Alphonse	78 346
Municipalité de Preissac	99 439	Municipalité de Saint-Alphonse-de-Granby	279 628
Municipalité de Racine	113 519	Municipalité de Saint-Alphonse-Rodriguez	248 476
Municipalité de Rapide-Danseur	26 074	Municipalité de Saint-Amable	520 438
Municipalité de Rapides-des-Joachims	20 296	Municipalité de Saint-Ambroise	162 123
Municipalité de Rawdon	636 632	Municipalité de Saint-André	36 967
Municipalité de Rémigny	34 508	Municipalité de Saint-André-Avellin	208 051
Municipalité de Rigaud	495 849	Municipalité de Saint-André-d'Argenteuil	218 863
Municipalité de Ripon	117 935	Municipalité de Saint-André-de-Restigouche	16 134
Municipalité de Rivière-à-Claude	11 610	Municipalité de Saint-Anicet	175 793
Municipalité de Rivière-à-Pierre	55 036	Municipalité de Saint-Anselme	241 413
Municipalité de Rivière-au-Tonnerre	39 584	Municipalité de Saint-Antoine-de-Tilly	103 616
Municipalité de Rivière-Beaudette	99 100	Municipalité de Saint-Antoine-sur-Richelieu	131 542
Municipalité de Rivière-Bleue	102 579	Municipalité de Saint-Apollinaire	279 106
Municipalité de Rivière-Éternité	32 796		
Municipalité de Rivière-Héva	89 436		
Municipalité de Rivière-Ouelle	106 571		
Municipalité de Rivière-Saint-Jean	26 140		



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Municipalité de Saint-Armand	112 903	Municipalité de Saint-David	93 846
Municipalité de Saint-Athanase	30 680	Municipalité de Saint-David-de-Falardeau	274 116
Municipalité de Saint-Aubert	87 457	Municipalité de Saint-Denis-de-Brompton	230 067
Municipalité de Saint-Augustin	89 130	Municipalité de Saint-Denis-sur-Richelieu	140 348
Municipalité de Saint-Barnabé-Sud	87 494	Municipalité de Saint-Dominique	157 492
Municipalité de Saint-Benjamin	73 909	Municipalité de Saint-Dominique-du-Rosaire	78 706
Municipalité de Saint-Benoît-Labre	86 055	Municipalité de Saint-Donat	605 575
Municipalité de Saint-Bernard	159 589	Municipalité de Saint-Edmond-les-Plaines	32 801
Municipalité de Saint-Bernard-de-Michaudville	75 840	Municipalité de Saint-Édouard	104 656
Municipalité de Saint-Blaise-sur-Richelieu	140 464	Municipalité de Saint-Édouard-de-Maskinongé	52 124
Municipalité de Saint-Bonaventure	48 561	Municipalité de Saint-Élie-de-Caxton	129 308
Municipalité de Saint-Boniface	283 234	Municipalité de Saint-Elzéar (Municipalité régionale de comté de Bonaventure)	47 286
Municipalité de Saint-Bruno	150 528	Municipalité de Saint-Elzéar	143 671
Municipalité de Saint-Bruno-de-Guigues	64 091	(Municipalité régionale de comté de La Nouvelle-Beauce)	
Municipalité de Saint-Bruno-de-Kamouraska	38 867	Municipalité de Saint-Elzéar-de-Témiscouata	36 029
Municipalité de Saint-Calixte	342 751	Municipalité de Saint-Émile-de-Suffolk	44 660
Municipalité de Saint-Casimir	76 275	Municipalité de Saint-Éphrem-de-Beauce	128 465
Municipalité de Saint-Célestin	46 740	Municipalité de Saint-Épiphanie	55 460
Municipalité de Saint-Charles-Borromée	505 624	Municipalité de Saint-Esprit	155 124
Municipalité de Saint-Charles-de-Bellechasse	131 849	Municipalité de Saint-Étienne-de-Beauharnois	67 048
Municipalité de Saint-Charles-de-Bourget	45 678	Municipalité de Saint-Étienne-de-Bolton	65 188
Municipalité de Saint-Charles-sur-Richelieu	113 790	Municipalité de Saint-Eugène	68 355
Municipalité de Saint-Chrysostome	123 234	Municipalité de Saint-Eugène-d'Argentenay	46 119
Municipalité de Saint-Claude	89 885	Municipalité de Saint-Eugène-de-Guigues	29 423
Municipalité de Saint-Cléophas-de-Brandon	16 394	Municipalité de Saint-Évariste-de-Forsyth	48 637
Municipalité de Saint-Clet	105 422	Municipalité de Saint-Faustin—Lac-Carré	263 537
Municipalité de Saint-Côme—Linière	137 087	Municipalité de Saint-Félix-de-Dalquier	62 936
Municipalité de Saint-Cuthbert	116 435	Municipalité de Saint-Félix-de-Kingsey	118 673
Municipalité de Saint-Cyprien	101 074	Municipalité de Saint-Félix-de-Valois	287 362
Municipalité de Saint-Cyprien-de-Napierville	108 111	Municipalité de Saint-Félix-d'Otis	82 645
Municipalité de Saint-Cyrille-de-Wendover	207 512	Municipalité de Saint-Ferdinand	183 128
Municipalité de Saint-Damase	242 715	Municipalité de Saint-Ferréol-les-Neiges	253 714
Municipalité de Saint-Damase-de-L'Islet	37 623	Municipalité de Saint-Flavien	85 074
		Municipalité de Saint-Fortunat	35 132

REGULATION - QUÉBEC SALES TAX

Municipalité de Saint-François-d'Assise	53 005	Municipalité de Saint-Jacques	308 807
Municipalité de Saint-François-de-la-Rivière-du-Sud	112 202	Municipalité de Saint-Jacques-de-Leeds	84 919
Municipalité de Saint-François-de-l'Île-d'Orléans	96 198	Municipalité de Saint-Jacques-le-Mineur	123 273
Municipalité de Saint-François-de-Sales	63 297	Municipalité de Saint-Janvier-de-Joly	57 399
Municipalité de Saint-François-du-Lac	104 033	Municipalité de Saint-Jean-Baptiste	157 911
Municipalité de Saint-François-Xavier-de-Viger	24 772	Municipalité de Saint-Jean-de-Brébeuf	37 247
Municipalité de Saint-Fulgence	116 798	Municipalité de Saint-Jean-de-Dieu	353 505
Municipalité de Saint-Gabriel-de-Rimouski	79 410	Municipalité de Saint-Jean-de-la-Lande	38 764
Municipalité de Saint-Gabriel-de-Valcartier	163 982	Municipalité de Saint-Jean-de-l'Île-d'Orléans	71 230
Municipalité de Saint-Gabriel-Lalemant	42 640	Municipalité de Saint-Jean-de-Matha	219 470
Municipalité de Saint-Gédéon	122 613	Municipalité de Saint-Jean-Port-Joli	196 003
Municipalité de Saint-Gédéon-de-Beauce	137 173	Municipalité de Saint-Joachim-de-Shefford	88 397
Municipalité de Saint-Georges-de-Clarenceville	115 527	Municipalité de Saint-Joseph-de-Coleraine	160 678
Municipalité de Saint-Georges-de-Windsor	68 120	Municipalité de Saint-Joseph-des-Érables	54 160
Municipalité de Saint-Germain-de-Grantham	252 132	Municipalité de Saint-Joseph-du-Lac	481 171
Municipalité de Saint-Gervais	90 101	Municipalité de Saint-Jude	143 293
Municipalité de Saint-Guillaume	103 733	Municipalité de Saint-Julien	50 069
Municipalité de Saint-Guy	22 389	Municipalité de Saint-Just-de-Bretenières	48 365
Municipalité de Saint-Henri	319 270	Municipalité de Saint-Juste-du-Lac	59 882
Municipalité de Saint-Henri-de-Taillon	77 971	Municipalité de Saint-Lambert-de-Lauzon	308 064
Municipalité de Saint-Herméngilde	89 932	Municipalité de Saint-Laurent-de-l'Île-d'Orléans	89 035
Municipalité de Saint-Hippolyte	559 262	Municipalité de Saint-Lazare-de-Bellechasse	75 633
Municipalité de Saint-Honoré	139 128	Municipalité de Saint-Léonard-d'Aston	104 395
Municipalité de Saint-Honoré-de-Shenley	97 237	Municipalité de Saint-Léonard-de-Portneuf	60 467
Municipalité de Saint-Honoré-de-Témiscouata	54 257	Municipalité de Saint-Liboire	169 215
Municipalité de Saint-Hubert-de-Rivière-du-Loup	88 402	Municipalité de Saint-Louis	61 559
Municipalité de Saint-Hugues	102 808	Municipalité de Saint-Louis-de-Blandford	73 476
Municipalité de Saint-Ignace-de-Loyola	110 952	Municipalité de Saint-Louis-de-Gonzague	29 770
Municipalité de Saint-Ignace-de-Stanbridge	52 180	Municipalité de Saint-Luc-de-Bellechasse	49 450
Municipalité de Saint-Isidore	156 939	Municipalité de Saint-Luc-de-Vincennes	39 051
Municipalité de Saint-Isidore-de-Clifton	77 716	Municipalité de Saint-Lucien	84 846
		Municipalité de Saint-Ludger	93 462
		Municipalité de Saint-Ludger-de-Milot	54 054
		Municipalité de Saint-Magloire	53 277
		Municipalité de Saint-Malo	41 107

## REGULATION - QUÉBEC SALES TAX

Municipalité de Saint-Marcel	31 524	Municipalité de Saint-Pierre-de-l'Île-d'Orléans	116 410
Municipalité de Saint-Marcel-de-Richelieu	53 860	Municipalité de Saint-Pierre-les-Becquets	80 454
Municipalité de Saint-Marc-sur-Richelieu	131 296	Municipalité de Saint-Placide	108 331
Municipalité de Saint-Mathias-sur-Richelieu	198 058	Municipalité de Saint-Polycarpe	161 087
Municipalité de Saint-Mathieu	163 962	Municipalité de Saint-Prime	150 484
Municipalité de Saint-Mathieu-de-Beloeil	157 241	Municipalité de Saint-Prosper	220 869
Municipalité de Saint-Mathieu-d'Harricana	84 854	Municipalité de Saint-Prosper-de-Champlain	55 449
Municipalité de Saint-Mathieu-du-Parc	174 693	Municipalité de Saint-Raphaël	135 664
Municipalité de Saint-Maxime-du-Mont-Louis	69 188	Municipalité de Saint-Rémi-de-Tingwick	59 594
Municipalité de Saint-Médard	19 818	Municipalité de Saint-René-de-Matane	75 223
Municipalité de Saint-Michel	150 420	Municipalité de Saint-Robert	110 165
Municipalité de Saint-Michel-de-Bellechasse	116 638	Municipalité de Saint-Robert-Bellarmin	60 887
Municipalité de Saint-Michel-des-Saints	197 479	Municipalité de Saint-Roch-de-l'Achigan	285 742
Municipalité de Saint-Modeste	61 743	Municipalité de Saint-Roch-de-Richelieu	111 696
Municipalité de Saint-Nazaire	98 444	Municipalité de Saint-Roch-Ouest	29 774
Municipalité de Saint-Nérée-de-Bellechasse	61 034	Municipalité de Saint-Romain	60 428
Municipalité de Saint-Norbert-d'Arthabaska	81 839	Municipalité de Saint-Samuel	55 324
Municipalité de Saint-Omer	27 641	Municipalité de Saint-Sébastien (Municipalité régionale de comté du Granit)	59 942
Municipalité de Saint-Onésime-d'Ixworth	39 873	Municipalité de Saint-Sébastien (Municipalité régionale de comté du Haut-Richelieu)	84 958
Municipalité de Saint-Pacôme	90 884	Municipalité de Saint-Siméon	123 331
Municipalité de Saint-Patrice-de-Beaurivage	82 374	Municipalité de Saint-Simon	80 805
Municipalité de Saint-Patrice-de-Sherrington	141 131	Municipalité de Saint-Simon-les-Mines	30 736
Municipalité de Saint-Paul	219 221	Municipalité de Saint-Sixte	25 027
Municipalité de Saint-Paul-d'Abbotsford	148 683	Municipalité de Saint-Stanislas (Municipalité régionale de comté de Maria-Chapdelaine)	37 959
Municipalité de Saint-Paul-de-l'Île-aux-Noix	185 617	Municipalité de Saint-Stanislas (Municipalité régionale de comté des Chenaux)	87 008
Municipalité de Saint-Paul-de-Montminy	63 157	Municipalité de Saint-Stanislas-de-Kostka	114 410
Municipalité de Saint-Paulin	91 991	Municipalité de Saint-Sylvère	45 899
Municipalité de Saint-Philibert	25 190	Municipalité de Saint-Sylvestre	86 452
Municipalité de Saint-Philippe	319 301	Municipalité de Saint-Télesphore	75 432
Municipalité de Saint-Pierre-de-Broughton	94 596	Municipalité de Saint-Théodore-d'Acton	79 920
Municipalité de Saint-Pierre-de-Lamy	15 957	Municipalité de Saint-Théophile	75 349
		Municipalité de Saint-Thomas	139 509

REGULATION - QUÉBEC SALES TAX

Municipalité de Saint-Thomas-Didyme	90 295	Municipalité de Sainte-Clotilde-de-Beauce	59 399
Municipalité de Saint-Tite-des-Caps	78 082	Municipalité de Sainte-Clotilde-de-Horton	86 987
Municipalité de Saint-Ubalde	128 840	Municipalité de Sainte-Croix	129 876
Municipalité de Saint-Ulric	93 023	Municipalité de Sainte-Élisabeth	115 092
Municipalité de Saint-Urbain-Premier	63 188	Municipalité de Sainte-Élisabeth-de-Warwick	31 272
Municipalité de Saint-Valentin	44 831	Municipalité de Sainte-Émélie-de-l'Énergie	96 141
Municipalité de Saint-Valère	76 409	Municipalité de Sainte-Eulalie	59 389
Municipalité de Saint-Valérien-de-Milton	148 990	Municipalité de Sainte-Euphémie-sur-Rivière-du-Sud	33 431
Municipalité de Saint-Vallier	57 354	Municipalité de Sainte-Félicité (Municipalité régionale de comté de La Matanie)	56 932
Municipalité de Saint-Venant-de-Paquette	19 440	Municipalité de Sainte-Félicité (Municipalité régionale de comté de L'Islet)	25 070
Municipalité de Saint-Vianney	31 517	Municipalité de Sainte-Florence	25 817
Municipalité de Saint-Victor	177 678	Municipalité de Sainte-Françoise	31 972
Municipalité de Saint-Wenceslas	75 289	Municipalité de Sainte-Geneviève-de-Berthier	161 144
Municipalité de Saint-Zacharie	97 226	Municipalité de Sainte-Germaine-Boulé	59 389
Municipalité de Saint-Zénon	98 265	Municipalité de Sainte-Gertrude-Manneville	52 657
Municipalité de Saint-Zotique	343 138	Municipalité de Sainte-Hedwidge	52 478
Municipalité de Sainte-Agathe-de-Lotbinière	71 424	Municipalité de Sainte-Hélène	48 218
Municipalité de Sainte-Angèle-de-Méridi	54 912	Municipalité de Sainte-Hélène-de-Bagot	94 157
Municipalité de Sainte-Angèle-de-Monnoir	82 916	Municipalité de Sainte-Hélène-de-Chester	44 903
Municipalité de Sainte-Angèle-de-Prémont	45 988	Municipalité de Sainte-Julienne	526 206
Municipalité de Sainte-Anne-de-la-Pérade	175 903	Municipalité de Sainte-Justine	69 335
Municipalité de Sainte-Anne-de-la-Rochelle	51 559	Municipalité de Sainte-Justine-de-Newton	83 083
Municipalité de Sainte-Anne-de-Sorel	152 485	Municipalité de Sainte-Luce	164 664
Municipalité de Sainte-Anne-du-Lac	47 387	Municipalité de Sainte-Lucie-de-Bearegard	29 526
Municipalité de Sainte-Anne-du-Sault	91 328	Municipalité de Sainte-Lucie-des-Laurentides	146 031
Municipalité de Sainte-Aurélie	62 109	Municipalité de Sainte-Madeleine-de-la-Rivière-Madeleine	33 402
Municipalité de Sainte-Barbe	95 014	Municipalité de Sainte-Marcelline-de-Kildare	75 122
Municipalité de Sainte-Béatrix	102 641	Municipalité de Sainte-Marguerite-Marie	13 375
Municipalité de Sainte-Brigide-d'Iberville	99 497	Municipalité de Sainte-Marie-de-Blandford	43 536
Municipalité de Sainte-Catherine-de-Hatley	177 822		
Municipalité de Sainte-Cécile-de-Milton	105 167		
Municipalité de Sainte-Cécile-de-Whitton	72 044		
Municipalité de Sainte-Christine-d'Auvergne	42 009		
Municipalité de Sainte-Claire	197 858		
Municipalité de Sainte-Clotilde	138 303		

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Municipalité de Sainte-Marthe	87 756	Municipalité de Val-Brillant	55 655
Municipalité de Sainte-Martine	308 743	Municipalité de Val-des-Bois	70 955
Municipalité de Sainte-Mélanie	124 229	Municipalité de Val-des-Lacs	109 296
Municipalité de Sainte-Monique (Municipalité régionale de comté de Lac- Saint-Jean-Est)	89 979	Municipalité de Val-des-Monts	494 084
Municipalité de Sainte-Monique (Municipalité régionale de comté de Nicolet-Yamaska)	63 540	Municipalité de Val-Joli	71 046
Municipalité de Sainte-Paule	29 602	Municipalité de Val-Morin	220 806
Municipalité de Sainte-Perpétue	105 779	Municipalité de Val-Saint-Gilles	27 925
Municipalité de Sainte-Rita	32 898	Municipalité de Vallée-Jonction	190 990
Municipalité de Sainte-Rose-de-Watford	60 439	Municipalité de Venise-en-Québec	207 453
Municipalité de Sainte-Sabine	68 439	Municipalité de Verchères	332 798
Municipalité de Sainte-Sophie	574 023	Municipalité de Villeroy	37 778
Municipalité de Sainte-Sophie-d'Halifax	49 220	Municipalité de Waltham	29 692
Municipalité de Sainte-Thècle	170 172	Municipalité de Weedon	297 903
Municipalité de Sainte-Thérèse-de-Gaspé	75 582	Municipalité de Wentworth-Nord	235 612
Municipalité de Sainte-Thérèse-de-la- Gatineau	69 636	Municipalité de Wickham	161 221
Municipalité de Sainte-Victoire-de-Sorel	112 926	Municipalité de Wotton	113 402
Municipalité de Sayabec	111 789	Municipalité de Yamachiche	188 031
Municipalité de Scott	133 823	Municipalité de Yamaska	92 234
Municipalité de Shannon	343 583	Municipalité des Bergeronnes	51 942
Municipalité de Shawville	102 639	Municipalité des Cèdres	356 430
Municipalité de Sheenboro	42 362	Municipalité des Coteaux	208 436
Municipalité de Shigawake	24 407	Municipalité des Éboulements	89 122
Municipalité de Stanbridge Station	28 433	Municipalité des Escoumins	190 600
Municipalité de Standbridge East	58 639	Municipalité des Hauteurs	51 202
Municipalité de Stanstead-Est	60 043	Municipalité des Îles-de-la-Madeleine	1 025 509
Municipalité de Stoke	164 447	Municipalité des Méchins	77 148
Municipalité de Stornoway	43 979	Municipalité régionale de comté d'Abitibi	29 525
Municipalité de Taschereau	43 874	Municipalité régionale de comté d'Abitibi-Ouest	38 859
Municipalité de Terrasse-Vaudreuil	114 614	Municipalité régionale de comté d'Antoine-Labelle	23 625
Municipalité de Thorne	42 715	Municipalité régionale de comté d'Avignon	0
Municipalité de Tingwick	114 471	Municipalité régionale de comté de Bonaventure	2 369
Municipalité de Tourville	48 034	Municipalité régionale de comté de Caniapiscau	0
Municipalité de Très-Saint-Rédempteur	45 186	Municipalité régionale de comté de Charlevoix	8 424
Municipalité de Trois-Rives	92 060	Municipalité régionale de comté de Charlevoix-Est	23 942
Municipalité de Val-Alain	38 327		

REGULATION - QUÉBEC SALES TAX

Municipalité régionale de comté de Kamouraska	4 948	Municipalité régionale de comté du Domaine-du-Roy	90 758
Municipalité régionale de comté de La Côte-de-Beaupré	12 364	Municipalité régionale de comté du Fjord-du-Saguenay	46 585
Municipalité régionale de comté de La Côte-de-Gaspé	1 168	Municipalité régionale de comté du Golfe-du-Saint-Laurent	0
Municipalité régionale de comté de La Haute-Côte-Nord	16 091	Municipalité régionale de comté du Rocher-Percé	0
Municipalité régionale de comté de La Haute-Gaspésie	16 492	Paroisse d'Hérouxville	84 619
Municipalité régionale de comté de La Jacques-Cartier	4 318	Paroisse de Brébeuf	61 564
Municipalité régionale de comté de La Matanie	4 840	Paroisse de Calixa-Lavallée	45 554
Municipalité régionale de comté de La Matapédia	43 123	Paroisse de Disraeli	72 571
Municipalité régionale de comté de La Mitis	14 540	Paroisse de L'Ascension-de-Notre-Seigneur	122 254
Municipalité régionale de comté de La Vallée-de-la-Gatineau	21 990	Paroisse de L'Épiphanie	133 409
Municipalité régionale de comté de La Vallée-de-l'Or	1 614	Paroisse de La Doré	73 074
Municipalité régionale de comté de Lac-Saint-Jean-Est	2 535	Paroisse de La Durantaye	53 208
Municipalité régionale de comté de Manicouagan	31 462	Paroisse de La Rédemption	36 046
Municipalité régionale de comté de Maria-Chapdelaine	35 003	Paroisse de La Trinité-des-Monts	31 235
Municipalité régionale de comté de Matawinie	44 183	Paroisse de Lac-aux-Sables	118 407
Municipalité régionale de comté de Mékinac	28 349	Paroisse de Notre-Dame-Auxiliatrice-de-Buckland	60 241
Municipalité régionale de comté de Minganie	0	Paroisse de Notre-Dame-de-Lourdes	40 584
Municipalité régionale de comté de Pontiac	33 196	Paroisse de Notre-Dame-des-Pins	55 157
Municipalité régionale de comté de Portneuf	11 720	Paroisse de Notre-Dame-des-Sept-Douleurs	17 115
Municipalité régionale de comté de Rimouski-Neigette	0	Paroisse de Notre-Dame-du-Bon-Conseil	47 490
Municipalité régionale de comté de Sept-Rivières	17 951	Paroisse de Notre-Dame-du-Mont-Carmel	231 457
Municipalité régionale de comté de Témiscamingue	28 418	Paroisse de Notre-Dame-du-Sacré-Coeur-d'Issoudun	49 894
Municipalité régionale de comté des Basques	417	Paroisse de Packington	44 407
		Paroisse de Parisville	33 171
		Paroisse de Plessisville	107 583
		Paroisse de Ragueneau	85 631
		Paroisse de Sacré-Coeur-de-Jésus	59 955
		Paroisse de Saint-Adelme	38 576
		Paroisse de Saint-Adelphe	89 282
		Paroisse de Saint-Alexandre-des-Lacs	17 510
		Paroisse de Saint-Alexis-des-Monts	217 290
		Paroisse de Saint-Ambroise-de-Kildare	132 156
		Paroisse de Saint-Anaclet-de-Lessard	197 231

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Paroisse de Saint-Antoine-de-l'Isle-aux-Grues	27 158	Paroisse de Saint-Gilbert	19 212
Paroisse de Saint-Antonin	162 132	Paroisse de Saint-Gilles	137 859
Paroisse de Saint-Arsène	78 191	Paroisse de Saint-Hilaire-de-Dorset	16 419
Paroisse de Saint-Augustin	33 818	Paroisse de Saint-Hilarion	61 860
Paroisse de Saint-Augustin-de-Woburn	63 454	Paroisse de Saint-Irénée	70 773
Paroisse de Saint-Barnabé	77 174	Paroisse de Saint-Isidore	195 087
Paroisse de Saint-Barthélemy	145 472	Paroisse de Saint-Jacques-le-Majeur-de-Wolfestown	25 365
Paroisse de Saint-Bernard-de-Lacolle	119 044	Paroisse de Saint-Jean-de-Cherbourg	17 232
Paroisse de Saint-Camille-de-Lellis	220 183	Paroisse de Saint-Joachim	83 327
Paroisse de Saint-Charles-Garnier	21 668	Paroisse de Saint-Joseph-de-Kamouraska	35 908
Paroisse de Saint-Christophe-d'Arthabaska	139 381	Paroisse de Saint-Joseph-de-Lepage	32 961
Paroisse de Saint-Clément	45 104	Paroisse de Saint-Jules	54 491
Paroisse de Saint-Cléophas	28 356	Paroisse de Saint-Justin	89 910
Paroisse de Saint-Côme	178 364	Paroisse de Saint-Lambert	44 424
Paroisse de Saint-Cyprien	32 058	Paroisse de Saint-Léandre	44 389
Paroisse de Saint-Cyrille-de-Lessard	51 825	Paroisse de Saint-Léon-de-Standon	72 862
Paroisse de Saint-Damase	33 913	Paroisse de Saint-Léon-le-Grand (Municipalité régionale de comté de La Matapédia)	48 389
Paroisse de Saint-Damien	110 189	Paroisse de Saint-Léon-le-Grand (Municipalité régionale de comté de Maskinongé)	66 423
Paroisse de Saint-Damien-de-Buckland	127 076	Paroisse de Saint-Liguori	99 693
Paroisse de Saint-Denis	52 128	Paroisse de Saint-Louis-de-Gonzague	85 256
Paroisse de Saint-Didace	75 330	Paroisse de Saint-Louis-du-Ha! Ha!	77 120
Paroisse de Saint-Donat	64 128	Paroisse de Saint-Majorique-de-Grantham	50 852
Paroisse de Saint-Edmond-de-Grantham	37 505	Paroisse de Saint-Malachie	107 039
Paroisse de Saint-Édouard-de-Fabre	51 479	Paroisse de Saint-Marc-de-Figuery	48 616
Paroisse de Saint-Édouard-de-Lotbinière	82 123	Paroisse de Saint-Marc-du-Lac-Long	38 720
Paroisse de Saint-Éloi	40 337	Paroisse de Saint-Marcellin	50 034
Paroisse de Saint-Elphège	39 393	Paroisse de Saint-Martin	127 808
Paroisse de Saint-Étienne-des-Grès	277 500	Paroisse de Saint-Mathieu-de-Rioux	73 173
Paroisse de Saint-Eugène-de-Ladrière	24 571	Paroisse de Saint-Maurice	144 928
Paroisse de Saint-Eusèbe	46 229	Paroisse de Saint-Michel-du-Squatec	110 254
Paroisse de Saint-Fabien	110 127	Paroisse de Saint-Moïse	31 669
Paroisse de Saint-Fabien-de-Panet	65 289	Paroisse de Saint-Narcisse	108 301
Paroisse de Saint-François-Xavier-de-Brompton	111 212	Paroisse de Saint-Narcisse-de-Beaurivage	73 382
Paroisse de Saint-Frédéric	82 545	Paroisse de Saint-Narcisse-de-Rimouski	74 390
Paroisse de Saint-Gabriel-de-Brandon	175 247	Paroisse de Saint-Nazaire-d'Acton	76 340
Paroisse de Saint-Gérard-Majella	20 008		
Paroisse de Saint-Germain	19 723		

REGULATION - QUÉBEC SALES TAX

Paroisse de Saint-Nazaire-de-Dorchester	36 321	Paroisse de Sainte-Hélène-de-Mancebourg	28 973
Paroisse de Saint-Norbert	69 350	Paroisse de Sainte-Hénédine	73 225
Paroisse de Saint-Octave-de-Métis	31 581	Paroisse de Sainte-Irène	36 243
Paroisse de Saint-Odilon-de-Cranbourne	92 623	Paroisse de Sainte-Jeanne-d'Arc	28 528
Paroisse de Saint-Paul-de-la-Croix	25 070	Paroisse de Sainte-Louise	41 220
Paroisse de Saint-Philémon	94 942	Paroisse de Sainte-Marguerite	92 935
Paroisse de Saint-Philippe-de-Néri	47 089	Paroisse de Sainte-Marie-Madeleine	224 477
Paroisse de Saint-Pie-de-Guire	35 368	Paroisse de Sainte-Marie-Salomé	59 170
Paroisse de Saint-Pierre-Baptiste	45 809	Paroisse de Sainte-Perpétue	54 418
Paroisse de Saint-Pierre-de-la-Rivière-du-Sud	40 899	Paroisse de Sainte-Praxède	46 094
Paroisse de Saint-René	31 724	Paroisse de Sainte-Rose-du-Nord	41 314
Paroisse de Saint-Roch-de-Mékinac	45 912	Paroisse de Sainte-Sabine	28 723
Paroisse de Saint-Roch-des-Aulnaies	58 846	Paroisse de Sainte-Séraphine	39 300
Paroisse de Saint-Rosaire	60 657	Paroisse de Sainte-Sophie-de-Lévrard	50 856
Paroisse de Saint-Sévère	32 199	Paroisse de Sainte-Ursule	102 722
Paroisse de Saint-Séverin (Municipalité régionale de comté de Mékinac)	65 915	Paroisse de Saints-Anges	76 395
Paroisse de Saint-Séverin (Municipalité régionale de comté de Robert-Cliche)	43 455	Paroisse de Saints-Martyrs-Canadiens	46 618
Paroisse de Saint-Siméon	72 401	Paroisse de Senneterre	54 656
Paroisse de Saint-Simon	48 492	Paroisse de Très-Saint-Sacrement	149 500
Paroisse de Saint-Sulpice	143 525	Paroisse de Val-Racine	24 814
Paroisse de Saint-Tharcisius	30 870	Village d'Abercorn	36 095
Paroisse de Saint-Thuribe	96 381	Village d'Angliers	42 299
Paroisse de Saint-Urbain	72 418	Village d'Ayer's Cliff	96 891
Paroisse de Saint-Valérien	57 908	Village d'Hébertville-Station	81 530
Paroisse de Saint-Zénon-du-Lac-Humqui	19 418	Village de Baie-Trinité	56 896
Paroisse de Saint-Zéphirin-de-Courval	68 808	Village de Brome	24 626
Paroisse de Sainte-Anne-de-la-Pocatière	84 418	Village de Chute-aux-Outardes	112 996
Paroisse de Sainte-Anne-de-Sabrevois	200 859	Village de Fort-Coulonge	77 320
Paroisse de Sainte-Anne-des-Lacs	221 675	Village de Godbout	32 583
Paroisse de Sainte-Apolline-de-Patton	61 098	Village de Grandes-Piles	55 513
Paroisse de Sainte-Brigitte-des-Saults	63 984	Village de Grenville	113 869
Paroisse de Sainte-Cécile-de-Lévrard	21 933	Village de Hemmingford	40 439
Paroisse de Sainte-Christine	50 824	Village de Kingsbury	10 148
Paroisse de Sainte-Famille	48 058	Village de La Guadeloupe	108 316
Paroisse de Sainte-Flavie	74 123	Village de Lac-Poulin	15 413
Paroisse de Sainte-Françoise	44 202	Village de Lac-Saguay	49 778
Paroisse de Sainte-Geneviève-de-Batiscan	79 336	Village de Laurier-Station	137 160
		Village de Lawrenceville	36 735



## REGULATION - QUÉBEC SALES TAX

Village de Marsoui	33 401	Village nordique de Salluit	424 591
Village de Massueville	33 199	Village nordique de Tasiujaq	196 208
Village de Mont-Saint-Pierre	23 902	Ville d'Acton Vale	388 054
Village de North Hatley	113 711	Ville d'Alma	1 797 250
Village de Notre-Dame-du-Bon-Conseil	72 011	Ville d'Amos	992 055
Village de Pointe-aux-Outardes	82 899	Ville d'Amqui	389 024
Village de Pointe-des-Cascades	80 183	Ville d'Asbestos	518 824
Village de Pointe-Fortune	36 279	Ville d'East Angus	354 222
Village de Pointe-Lebel	110 929	Ville d'Estérel	91 535
Village de Portage-du-Fort	19 870	Ville d'Otterburn Park	481 271
Village de Price	79 710	Ville de Baie-Comeau	2 047 931
Village de Roxton Falls	56 772	Ville de Baie-D'Urfé	283 522
Village de Saint-André-du-Lac-Saint-Jean	32 883	Ville de Baie-Saint-Paul	499 580
Village de Saint-Célestin	39 234	Ville de Barkmere	17 955
Village de Saint-Noël	23 242	Ville de Beaconsfield	701 976
Village de Saint-Pierre	21 916	Ville de Beauceville	439 012
Village de Sainte-Jeanne-d'Arc	80 696	Ville de Beauharnois	669 134
Village de Sainte-Madeleine	128 985	Ville de Beaupré	340 869
Village de Sainte-Pétronille	67 210	Ville de Bécancour	960 722
Village de Senneville	82 215	Ville de Bedford	240 875
Village de Stukely-Sud	80 254	Ville de Belleterre	23 043
Village de Tadoussac	122 835	Ville de Beloeil	1 239 495
Village de Tring-Jonction	205 923	Ville de Berthierville	472 068
Village de Val-David	342 413	Ville de Blainville	2 727 108
Village de Vaudreuil-sur-le-Lac	105 075	Ville de Boisbriand	1 717 664
Village de Warden	21 610	Ville de Bois-des-Filion	557 410
Village nordique d'Akulivik	242 405	Ville de Bonaventure	177 121
Village nordique d'Aupaluk	143 181	Ville de Boucherville	1 589 734
Village nordique d'Inukjuak	435 473	Ville de Bromont	688 812
Village nordique d'Ivujivik	158 867	Ville de Brossard	2 178 495
Village nordique d'Umiujaq	210 203	Ville de Brownsburg-Chatham	447 409
Village nordique de Kangiqsualujuaq	268 161	Ville de Candiac	1 409 964
Village nordique de Kangiqsujuaq	303 289	Ville de Cap-Chat	179 862
Village nordique de Kangirsuk	265 166	Ville de Cap-Santé	112 480
Village nordique de Kuujuaq	852 511	Ville de Carignan	432 230
Village nordique de Kuujuarapik	270 496	Ville de Carleton-sur-Mer	251 157
Village nordique de Puvirnituq	459 248	Ville de Causapscal	137 880
Village nordique de Quaqtaq	210 532	Ville de Chambly	1 295 444

## REGULATION - QUÉBEC SALES TAX

Ville de Chandler	513 402	Ville de Huntingdon	280 804
Ville de Chapais	155 684	Ville de Joliette	1 521 384
Ville de Charlemagne	318 076	Ville de Kingsey Falls	137 091
Ville de Châteauguay	2 956 857	Ville de Kirkland	886 295
Ville de Château-Richer	210 491	Ville de L'Ancienne-Lorette	537 353
Ville de Chibougamau	514 702	Ville de L'Assomption	1 247 397
Ville de Clermont	161 669	Ville de L'Épiphanie	245 406
Ville de Coaticook	603 545	Ville de L'Île-Cadieux	20 644
Ville de Contrecoeur	412 684	Ville de L'Île-Dorval	17 969
Ville de Cookshire-Eaton	391 837	Ville de L'Île-Perrot	635 189
Ville de Coteau-du-Lac	441 523	Ville de La Malbaie	597 975
Ville de Côte-Saint-Luc	996 299	Ville de La Pocatière	308 907
Ville de Cowansville	944 187	Ville de La Prairie	1 399 565
Ville de Danville	255 793	Ville de La Sarre	353 377
Ville de Daveluyville	82 962	Ville de La Tuque	928 391
Ville de Dégelis	220 857	Ville de Lac-Brome	754 422
Ville de Delson	596 528	Ville de Lac-Delage	55 106
Ville de Desbiens	64 770	Ville de Lachute	746 137
Ville de Deux-Montagnes	826 668	Ville de Lac-Mégantic	554 514
Ville de Disraeli	162 059	Ville de Lac-Saint-Joseph	92 057
Ville de Dolbeau-Mistassini	712 318	Ville de Lac-Sergent	48 983
Ville de Dollard-Des Ormeaux	1 149 753	Ville de Laval	15 276 294
Ville de Donnacona	403 387	Ville de Lavaltrie	809 602
Ville de Dorval	1 469 410	Ville de Lebel-sur-Quévillon	254 237
Ville de Drummondville	4 120 499	Ville de Léry	84 484
Ville de Dunham	227 149	Ville de Lévis	8 374 463
Ville de Duparquet	47 802	Ville de Longueuil	15 341 855
Ville de Farnham	401 859	Ville de Lorraine	557 187
Ville de Fermont	395 383	Ville de Louiseville	558 886
Ville de Forestville	271 612	Ville de Macamic	151 563
Ville de Fossambault-sur-le-Lac	178 089	Ville de Magog	1 469 072
Ville de Gaspé	1 080 235	Ville de Malartic	301 579
Ville de Gatineau	18 529 113	Ville de Maniwaki	302 922
Ville de Gracefield	234 325	Ville de Marieville	687 851
Ville de Granby	2 752 445	Ville de Mascouche	2 358 655
Ville de Grande-Rivière	198 848	Ville de Matagami	194 932
Ville de Hampstead	405 258	Ville de Matane	1 090 420
Ville de Hudson	514 893	Ville de Mercier	655 691

## REGULATION - QUÉBEC SALES TAX

Ville de Métabetchouan—Lac-à-la-Croix	223 236	Ville de Rosemère	1 195 978
Ville de Métis-sur-Mer	57 016	Ville de Rouyn-Noranda	2 807 039
Ville de Mirabel	2 240 075	Ville de Saguenay	7 486 424
Ville de Mont-Joli	450 455	Ville de Saint-Augustin-de-Desmaures	956 352
Ville de Mont-Laurier	814 634	Ville de Saint-Basile	140 005
Ville de Montmagny	700 734	Ville de Saint-Basile-le-Grand	817 017
Ville de Montréal	97 109 068	Ville de Saint-Bruno-de-Montarville	956 962
Ville de Montréal-Est	785 290	Ville de Saint-Césaire	340 698
Ville de Montréal-Ouest	290 373	Ville de Saint-Colomban	643 511
Ville de Mont-Royal	1 180 464	Ville de Saint-Constant	1 419 586
Ville de Mont-Saint-Hilaire	1 140 750	Ville de Saint-Eustache	2 547 310
Ville de Mont-Tremblant	1 062 017	Ville de Saint-Félicien	708 519
Ville de Murdochville	127 675	Ville de Saint-Gabriel	198 036
Ville de Neuville	183 055	Ville de Saint-Georges	1 407 416
Ville de New Richmond	291 970	Ville de Saint-Hyacinthe	3 590 066
Ville de Nicolet	477 493	Ville de Saint-Jean-sur-Richelieu	5 175 013
Ville de Normandin	223 979	Ville de Saint-Jérôme	3 296 079
Ville de Notre-Dame-de-l'Île-Perrot	630 139	Ville de Saint-Joseph-de-Beauce	350 623
Ville de Notre-Dame-des-Prairies	431 737	Ville de Saint-Joseph-de-Sorel	186 765
Ville de Paspébiac	206 617	Ville de Saint-Lambert	736 541
Ville de Percé	260 672	Ville de Saint-Lazare	1 096 254
Ville de Pincourt	796 464	Ville de Saint-Lin—Laurentides	878 088
Ville de Plessisville	338 098	Ville de Saint-Marc-des-Carrières	155 749
Ville de Pohénégamook	195 029	Ville de Saint-Ours	110 413
Ville de Pointe-Claire	1 821 735	Ville de Saint-Pamphile	167 325
Ville de Pont-Rouge	388 171	Ville de Saint-Pascal	285 131
Ville de Port-Cartier	762 270	Ville de Saint-Pie	289 348
Ville de Portneuf	160 784	Ville de Saint-Raymond	634 069
Ville de Prévost	596 485	Ville de Saint-Rémi	392 285
Ville de Princeville	312 431	Ville de Saint-Sauveur	599 692
Ville de Québec	30 724 168	Ville de Saint-Tite	310 537
Ville de Repentigny	4 105 788	Ville de Sainte-Adèle	848 022
Ville de Richelieu	284 158	Ville de Sainte-Agathe-des-Monts	866 631
Ville de Richmond	208 786	Ville de Sainte-Anne-de-Beaupré	206 135
Ville de Rimouski	2 795 768	Ville de Sainte-Anne-de-Bellevue	304 781
Ville de Rivière-du-Loup	1 095 092	Ville de Sainte-Anne-des-Monts	450 995
Ville de Rivière-Rouge	370 925	Ville de Sainte-Anne-des-Plaines	967 174
Ville de Roberval	653 885	Ville de Sainte-Brigitte-de-Laval	336 424

## REGULATION - QUÉBEC SALES TAX

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Ville de Sainte-Catherine	1 028 133	O.C. 1162-2007, s. 2; O.C. 74-2009, s. 1; O.C. 1383-2009, s. 1;
Ville de Sainte-Catherine-de-la-Jacques-Cartier	358 708	O.C. 1177-2010, s. 1; O.C. 1330-2011, s. 1; O.C. 1190-2012, s. 1; O.C. 1315-2013, s. 1.
Ville de Sainte-Julie	1 391 374	
Ville de Sainte-Marguerite-du-Lac-Masson	246 556	
Ville de Sainte-Marie	675 956	
Ville de Sainte-Marthe-sur-le-Lac	1 061 383	
Ville de Sainte-Thérèse	1 739 511	
Ville de Salaberry-de-Valleyfield	3 263 646	
Ville de Schefferville	92 991	
Ville de Scotstown	47 362	
Ville de Senneterre	259 065	
Ville de Sept-Îles	2 241 874	
Ville de Shawinigan	2 710 346	
Ville de Sherbrooke	8 169 097	
Ville de Sorel-Tracy	2 317 064	
Ville de Stanstead	139 688	
Ville de Sutton	426 544	
Ville de Témiscaming	285 658	
Ville de Témiscouata-sur-le-Lac	377 001	
Ville de Terrebonne	5 274 720	
Ville de Thetford Mines	1 672 028	
Ville de Thurso	227 519	
Ville de Trois-Pistoles	221 404	
Ville de Trois-Rivières	6 748 230	
Ville de Valcourt	166 223	
Ville de Val-d'Or	2 045 976	
Ville de Varennes	1 443 394	
Ville de Vaudreuil-Dorion	2 294 608	
Ville de Victoriaville	2 436 001	
Ville de Ville-Marie	185 618	
Ville de Warwick	270 648	
Ville de Waterloo	313 705	
Ville de Waterville	145 341	
Ville de Westmount	1 180 437	
Ville de Windsor	380 108	

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**SCHEDULE II.2**

(s. 541.24R2)

**PRESCRIBED TOURIST REGIONS****Tourist regions**

Territorial entities included in the regions

**Abitibi-Témiscamingue**

Amos; Angliers; Authier; Authier-Nord; Barraute; Béarn; Belcourt; Belleterre; Berry; Champneuf; Chazel; Clermont; Clerval; Duhamel-Ouest; Duparquet; Dupuy; Fugèreville; Gallichan; Guérin; Hunter's Point; Kebaowek; Kipawa; Kitcisakik; La Corne; La Morandière; La Motte; La Reine; La Sarre; Lac-Chicobi; Lac-Despinassy; Lac-Duparquet; Lac-Granet; Lac-Metei; Lac-Simon; Laforce; Landrienne; Latulipe-et-Gaboury; Launay; Laverlochère; Lorrainville; Macamic; Malartic; Matchi-Manitou; Moffet; Nédélec; Normétal; Notre-Dame-du-Nord; Palmarolle; Pikogan; Poularies; Preissac; Rapide-Danseur; Rémigny; Réservoir-Dozois; Rivière-Héva; Rivière-Kipawa; Rivière-Ojima; Rochebaucourt; Roquemaure; Rouyn-Noranda; Saint-Bruno-de-Guigues; Saint-Dominique-du-Rosaire; Saint-Édouard-de-Fabre; Saint-Eugène-de-Guigues; Saint-Félix-de-Dalquier; Saint-Lambert; Saint-Marc-de-Figuery; Saint-Mathieu-d'Harricana; Sainte-Germaine-Boulé; Sainte-Gertrude-Manneville; Sainte-Hélène-de-Mancebourg; Senneterre (Parish); Senneterre (Town); Taschereau; Témiscaming; Timiskaming; Trécesson; Val-d'Or; Val-Saint-Gilles; Ville-Marie; Winneway.

**Baie-James**

Eeyou Istchee James Bay Regional Government; Chapais; Chibougamau; Lebel-sur-Quévillon; Matagami.

**Bas-Saint-Laurent**

Aclair; Biencourt; Cacouna (Municipality); Cacouna (Indian Reserve); Dégelis; Esprit-Saint; Kamouraska; La Pocatière; La Trinité-des-Monts; Lac-Boisbouscache; Lac-des-Aigles; Lac-des-Eaux-Mortes; Lac-Huron; Lejeune; Les Hauteurs; L'Isle-Verte; Mont-Carmel; Notre-Dame-des-Neiges; Notre-Dame-des-Sept-Douleurs; Notre-Dame-du-Portage; Packington; Petit-Lac-Sainte-Anne; Picard; Pohénégamook; Rimouski; Rivière-Bleue; Rivière-du-Loup; Rivière-Ouelle; Rivière-Patapédia-Est; Saint-Alexandre-de-Kamouraska; Saint-Anaclet-de-Lessard; Saint-André; Saint-Antonin; Saint-Arsène; Saint-Athanase; Saint-Bruno-de-Kamouraska; Saint-Charles-Garnier; Saint-Clément; Saint-Cyprien; Saint-Denis-De la Bouteillerie; Saint-Donat; Saint-Éloi; Saint-Elzéar-de-Témiscouata; Saint-Épiphane; Saint-Eugène-de-Ladrière; Saint-Eusèbe; Saint-Fabien; Saint-François-Xavier-de-Viger; Saint-Gabriel-de-Rimouski;

Saint-Gabriel-Lalemant; Saint-Germain; Saint-Guy; Saint-Honoré-de-Témiscouata; Saint-Hubert-de-Rivière-du-Loup; Saint-Jean-de-Dieu; Saint-Jean-de-la-Lande; Saint-Joseph-de-Kamouraska; Saint-Juste-du-Lac; Saint-Louis-du-Ha! Ha!; Saint-Marc-du-Lac-Long; Saint-Marcellin; Saint-Mathieu-de-Rioux; Saint-Médard; Saint-Michel-du-Squatec; Saint-Modeste; Saint-Narcisse-de-Rimouski; Saint-Onésime-d'Ixworth; Saint-Pacôme; Saint-Pascal; Saint-Paul-de-la-Croix; Saint-Philippe-de-Néri; Saint-Pierre-de-Lamy; Saint-Simon; Saint-Valérien; Sainte-Anne-de-la-Pocatière; Sainte-Françoise; Sainte-Hélène-de-Kamouraska; Sainte-Luce; Sainte-Rita; Témiscouata-sur-le-Lac; Trois-Pistoles; Whitworth.

**Cantons-de-l'Est**

Abercorn; Asbestos; Ascot Corner; Audet; Austin; Ayer's Cliff; Barnston-Ouest; Bedford (Town); Bedford (Township); Bolton-Est; Bolton-Ouest; Bonsecours; Brigham; Brome; Bromont; Bury; Chartierville; Cleveland; Coaticook; Compton; Cookshire-Eaton; Courcelles; Cowansville; Danville; Dixville; Dudswell; Dunham; East Angus; East Farnham; East Hereford; Eastman; Farnham; Frelighsburg; Frontenac; Granby; Hampden; Ham-Sud; Hatley (Municipality); Hatley (Township); Kingsbury; Lac-Brome; Lac-Drolet; Lac-Mégantic; Lambton; La Patrie; Lawrenceville; Lingwick; Magog; Maricourt; Marston; Martinville; Melbourne; Milan; Nantes; Newport; North Hatley; Notre-Dame-des-Bois; Notre-Dame-de-Stanbridge; Ogden; Orford; Pike River; Piopolis; Potton; Racine; Richmond; Roxton Pond; Saint-Adrien; Saint-Alphonse-de-Granby; Saint-Armand; Saint-Augustin-de-Woburn; Saint-Benoît-du-Lac; Saint-Camille; Saint-Claude; Saint-Denis-de-Brompton; Saint-Étienne-de-Bolton; Saint-François-Xavier-de-Brompton; Saint-Georges-de-Windsor; Saint-Herménégilde; Saint-Ignace-de-Stanbridge; Saint-Isidore-de-Clifton; Saint-Joachim-de-Shefford; Saint-Ludger; Saint-Malo; Saint-Robert-Bellarmin; Saint-Romain; Saint-Sébastien; Saint-Venant-de-Paquette; Sainte-Anne-de-la-Rochelle; Sainte-Catherine-de-Hatley; Sainte-Cécile-de-Milton; Sainte-Cécile-de-Whitton; Sainte-Edwidge-de-Clifton; Sainte-Sabine; Scotstown; Shefford; Sherbrooke; Stanbridge East; Stanbridge Station; Stanstead (Town); Stanstead (Township); Stanstead-Est; Stoke; Stornoway; Stratford; Stukely-Sud; Sutton; Ulverton; Valcourt (Town); Valcourt (Township); Val-Joli; Val-Racine; Warden; Waterloo; Waterville; Weedon; Westbury; Windsor; Wotton.

**Centre-du-Québec**

Aston-Jonction; Baie-du-Febvre; Bécancour; Chesterville; Daveluyville; Deschailons-sur-Saint-Laurent; Drummondville; Durham-Sud; Fortierville; Grand-Saint-Esprit; Ham-Nord; Inverness; Kingsey Falls; Laurierville; L'Avenir; La Visitation-de-Yamaska; Lefebvre;

Lemieux; Lyster; Maddington Falls; Manseau; Nicolet; Notre-Dame-de-Ham; Notre-Dame-de-Lourdes; Notre-Dame-du-Bon-Conseil (Parish); Notre-Dame-du-Bon-Conseil (Village); Odanak; Parisville; Pierreville; Plessisville (Town); Plessisville (Parish); Princeville; Saint-Albert; Saint-Bonaventure; Saint-Célestin (Municipality); Saint-Célestin (Village); Saint-Christophe-d'Arthabaska; Saint-Cyrille-de-Wendover; Saint-Edmond-de-Grantham; Saint-Elphège; Saint-Eugène; Saint-Félix-de-Kingsey; Saint-Ferdinand; Saint-François-du-Lac; Saint-Germain-de-Grantham; Saint-Guillaume; Saint-Léonard-d'Aston; Saint-Louis-de-Blandford; Saint-Lucien; Saint-Majorique-de-Grantham; Saint-Norbert-d'Arthabaska; Saint-Pie-de-Guire; Saint-Pierre-Baptiste; Saint-Pierre-les-Becquets; Saint-Rémi-de-Tingwick; Saint-Rosaire; Saint-Samuel; Saint-Sylvère; Saint-Valère; Saint-Wenceslas; Saint-Zéphirin-de-Courval; Sainte-Brigitte-des-Saults; Sainte-Cécile-de-Lévrard; Sainte-Clotilde-de-Horton; Sainte-Élisabeth-de-Warwick; Sainte-Eulalie; Sainte-Françoise; Sainte-Hélène-de-Chester; Sainte-Marie-de-Blandford; Sainte-Monique; Sainte-Perpétue; Sainte-Séraphine; Sainte-Sophie-d'Halifax; Sainte-Sophie-de-Lévrard; Saints-Martyrs-Canadiens; Tingwick; Victoriaville; Villeroy; Warwick; Wickham; Wôlinak.

### Charlevoix

Baie-Saint-Paul; Baie-Sainte-Catherine; Clermont; Lac-Pikauba; La Malbaie; Les Éboulements; L'Isle-aux-Coudres; Mont-Élie; Notre-Dame-des-Monts; Petite-Rivière-Saint-François; Sagard; Saint-Hilarion; Saint-Aimé-des-Lacs; Saint-Irénée; Saint-Siméon; Saint-Urbain.

### Chaudière-Appalaches

Adstock; Armagh; Beauceville; Beaulac-Garthby; Beaumont; Berthier-sur-Mer; Cap-Saint-Ignace; Disraeli (Town); Disraeli (Parish); Dosquet; East Broughton; Frampton; Honfleur; Irlande; Kinnear's Mills; Lac-Etchemin; Lac-Frontière; Lac-Poulin; La Durantaye; La Guadeloupe; Laurier-Station; Leclercville; Lévis; L'Islet; Lotbinière; Montmagny; Notre-Dame-Auxiliatrice-de-Buckland; Notre-Dame-des-Pins; Notre-Dame-du-Rosaire; Notre-Dame-du-Sacré-Coeur-d'Issoudun; Sacré-Coeur-de-Jésus; Saint-Adalbert; Saint-Adrien-d'Irlande; Saint-Agapit; Saint-Alfred; Saint-Anselme; Saint-Antoine-de-l'Isle-aux-Grues; Saint-Antoine-de-Tilly; Saint-Apollinaire; Saint-Aubert; Saint-Benjamin; Saint-Benoît-Labre; Saint-Bernard; Saint-Camille-de-Lellis; Saint-Charles-de-Bellechasse; Saint-Côme-Linière; Saint-Cyprien; Saint-Cyrille-de-Lessard; Saint-Damase-de-l'Islet; Saint-Damien-de-Buckland; Saint-Édouard-de-Lotbinière; Saint-Elzéar; Saint-Éphrem-de-Beauce; Saint-Évariste-de-Forsyth; Saint-Fabien-de-Panet; Saint-Flavien; Saint-Fortunat;

Saint-François-de-la-Rivière-du-Sud; Saint-Frédéric; Saint-Gédéon-de-Beauce; Saint-Georges; Saint-Gervais; Saint-Gilles; Saint-Henri; Saint-Hilaire-de-Dorset; Saint-Honoré-de-Shenley; Saint-Isidore; Saint-Jacques-de-Leeds; Saint-Jacques-le-Majeur-de-Wolfestown; Saint-Janvier-de-Joly; Saint-Jean-de-Brébeuf; Saint-Jean-Port-Joli; Saint-Joseph-de-Beauce; Saint-Joseph-de-Coleraine; Saint-Joseph-des-Érables; Saint-Jules; Saint-Julien; Saint-Just-de-Bretenières; Saint-Lambert-de-Lauzon; Saint-Lazare-de-Bellechasse; Saint-Léon-de-Standon; Saint-Louis-de-Gonzague; Saint-Luc-de-Bellechasse; Saint-Magloire; Saint-Malachie; Saint-Marcel; Saint-Martin; Saint-Michel-de-Bellechasse; Saint-Narcisse-de-Beaurivage; Saint-Nazaire-de-Dorchester; Saint-Nérée-de-Bellechasse; Saint-Odilon-de-Cranbourne; Saint-Omer; Saint-Pamphile; Saint-Patrice-de-Beaurivage; Saint-Paul-de-Montminy; Saint-Philémon; Saint-Philibert; Saint-Pierre-de-Broughton; Saint-Pierre-de-la-Rivière-du-Sud; Saint-Prosper; Saint-Raphaël; Saint-René; Saint-Roch-des-Aulnaies; Saint-Séverin; Saint-Simon-les-Mines; Saint-Sylvestre; Saint-Théophile; Saint-Vallier; Saint-Victor; Saint-Zacharie; Sainte-Agathe-de-Lotbinière; Sainte-Apolline-de-Patton; Sainte-Aurélien; Sainte-Claire; Sainte-Clotilde-de-Beauce; Sainte-Croix; Sainte-Euphémie-sur-Rivière-du-Sud; Sainte-Félicité; Sainte-Hénédine; Sainte-Justine; Sainte-Louise; Sainte-Lucie-de-Beauregard; Sainte-Marguerite; Sainte-Marie; Sainte-Perpétue; Sainte-Praxède; Sainte-Rose-de-Watford; Sainte-Sabine; Saints-Anges; Scott; Thetford Mines; Tourville; Tring-Jonction; Val-Alain; Vallée-Jonction.

### Duplessis

Aguanish; Baie-Johan-Beetz; Blanc-Sablon; Bonne-Espérance; Caniapiscou; Côte-Nord-du-Golfe-du-Saint-Laurent; Fermont; Gros-Mécatina; Havre-Saint-Pierre; Kawawachikamach (Naskapi Reserved Land (1-AN)); Lac-Jérôme; Lac-John; Lac-Juillet; Lac-Vacher; Lac-Walker; La Romaine; L'Île-d'Anticosti; Longue-Pointe-de-Mingan; Maliotnam; Matimekosh; Mingan; Natashquan (Municipality); Natashquan (Indian Reserve); Pakuashipi; Petit-Mécatina; Port-Cartier; Rivière-au-Tonnerre; Rivière-Mouchalagane; Rivière-Nipissis; Rivière-Saint-Jean; Saint-Augustin; Schefferville; Sept-Îles; Uashat.

### Eeyou Istchee

Chisasibi (Cree Village (1-B Land)); Chisasibi (Cree Reserved Land (1-A)); Eastmain (Cree Village (1-B Land)); Eastmain (Cree Reserved Land (1-A)); Mistissini (Cree Village (1-B Land)); Mistissini (Cree Reserved Land (1-A)); Nemaska (Cree Village (1-B Land)); Nemaska (Cree Reserved Land (1-A)); Oujé-Bougoumou (Cree Reserved Land (1-A)); Waskaganish (Cree Village (1-B Land)); Waskaganish (Cree Reserved Land (1-A)); Waswanipi (Cree Village (1-B Land)); Waswanipi (Cree Reserved Land

(1-A)); Wemindji (Cree Village (1-B Land)); Wemindji (Cree Reserved Land (1-A)); Whapmagoostui (Cree Village (1-B Land)); Whapmagoostui (Cree Reserved Land (1-A)).

### Gaspésie

Albertville; Amqui; Baie-des-Sables; Bonaventure; Cap-Chat; Caplan; Carleton-sur-Mer; Cascapédia-Saint-Jules; Causapscal; Chandler; Cloridorme; Gaspé; Gesgapegiag; Grand-Métis; Grande-Rivière; Grande-Vallée; Grosses-Roches; Hope; Hope Town; Lac-à-la-Croix; Lac-Alfred; Lac-au-Saumon; Lac-Casault; Lac-Matapédia; La Martre; La Rédemption; L'Ascension-de-Patapédia; Les Méchins; Listuguj; Maria; Marsoui; Matane; Matapédia; Métis-sur-Mer; Mont-Albert; Mont-Alexandre; Mont-Joli; Mont-Saint-Pierre; Murdochville; New Carlisle; New Richmond; Nouvelle; Padoue; Paspébiac; Percé; Petite-Vallée; Pointe-à-la-Croix; Port-Daniel-Gascons; Price; Ristigouche-Partie-Sud-Est; Rivière-à-Claude; Rivière-Bonaventure; Rivière-Bonjour; Rivière-Nouvelle; Rivière-Saint-Jean; Rivière-Vaseuse; Routhierville; Ruisseau-des-Mineurs; Ruisseau-Ferguson; Saint-Adelme; Saint-Alexandre-des-Lacs; Saint-Alexis-de-Matapédia; Saint-Alphonse; Saint-André-de-Restigouche; Saint-Cléophas; Saint-Damase; Saint-Elzéar; Saint-François-d'Assise; Saint-Godefroi; Saint-Jean-de-Cherbourg; Saint-Joseph-de-Lepage; Saint-Léandre; Saint-Léon-le-Grand; Saint-Maxime-du-Mont-Louis; Saint-Moïse; Saint-Noël; Saint-Octave-de-Métis; Saint-René-de-Matane; Saint-Siméon; Saint-Tharcisius; Saint-Ulric; Saint-Vianney; Saint-Zénon-du-Lac-Humqui; Sainte-Angèle-de-Mérici; Sainte-Anne-des-Monts; Sainte-Félicité; Sainte-Flavie; Sainte-Florence; Sainte-Irène; Sainte-Jeanne-d'Arc; Sainte-Madeleine-de-la-Rivière-Madeleine; Sainte-Marguerite-Marie; Sainte-Paule; Sainte-Thérèse-de-Gaspé; Sayabec; Shigawake; Val-Brillant.

### Îles-de-la-Madeleine

Les Îles-de-la-Madeleine; Grosse-Île.

### Lanaudière

Baie-Atibenne; Baie-de-la-Bouteille; Baie-Obaoca; Berthierville; Charlemagne; Chertsey; Crabtree; Entrelacs; Joliette; La Visitation-de-l'Île-Dupas; Lac-Cabasta; Lac-des-Dix-Milles; Lac-Devenyns; Lac-du-Taureau; Lac-Legendre; Lac-Matawin; Lac-Minaki; Lac-Santé; Lanoraie; L'Assomption; Lavaltrie; L'Épiphanie (Parish); L'Épiphanie (Town); Manawan; Mandeville; Mascouche; Notre-Dame-de-la-Merci; Notre-Dame-de-Lourdes; Notre-Dame-des-Prairies; Rawdon; Repentigny; Saint-Alexis; Saint-Alphonse-Rodriguez; Saint-Ambroise-de-Kildare; Saint-Barthélemy; Saint-Calixte; Saint-Charles-Borromée; Saint-Cléophas-de-Brandon; Saint-Côme; Saint-Cuthbert; Saint-Damien; Saint-Didace; Saint-Donat; Saint-Esprit; Saint-Félix-de-Valois; Saint-Gabriel; Saint-Gabriel-de-Brandon;

Saint-Guillaume-Nord; Saint-Ignace-de-Loyola; Saint-Jacques; Saint-Jean-de-Matha; Saint-Liguori; Saint-Lin-Laurentides; Saint-Michel-des-Saints; Saint-Norbert; Saint-Paul; Saint-Pierre; Saint-Roch-de-l'Achigan; Saint-Roch-Ouest; Saint-Sulpice; Saint-Thomas; Saint-Zénon; Sainte-Béatrix; Sainte-Élisabeth; Sainte-Émélie-de-l'Énergie; Sainte-Geneviève-de-Berthier; Sainte-Julienne; Sainte-Marcelline-de-Kildare; Sainte-Marie-Salomé; Sainte-Mélanie; Terrebonne.

### Laurentides

Amherst; Arundel; Baie-des-Chaloupes; Barkmere; Blainville; Boisbriand; Bois-des-Filion; Brébeuf; Brownsburg-Chatham; Chute-Saint-Philippe; Deux-Montagnes; Doncaster; Estérel; Ferme-Neuve; Gore; Grenville; Grenville-sur-la-Rouge; Harrington; Huberdeau; Ivry-sur-le-Lac; Kanesatake; Kiamika; La Conception; La Minerve; Labelle; Lac-Akonapwehikan; Lac-Bazinet; Lac-De La Bidière; Lac-de-la-Maison-de-Pierre; Lac-de-la-Pomme; Lac-des-Écorces; Lac-des-Seize-Îles; Lac-Douaire; Lac-du-Cerf; Lac-Ernest; Lachute; Lac-Marguerite; Lac-Oscar; Lac-Saguay; Lac-Saint-Paul; Lac-Supérieur; Lac-Tremblant-Nord; Lac-Wagwabika; La Macaza; Lantier; L'Ascension; Lorraine; Mille-Isles; Mirabel; Montcalm; Mont-Laurier; Mont-Saint-Michel; Mont-Tremblant; Morin-Heights; Nominiguet; Notre-Dame-de-Pontmain; Notre-Dame-du-Laus; Oka; Piedmont; Pointe-Calumet; Prévost; Rivière-Rouge; Rosemère; Saint-Adolphe-d'Howard; Saint-Aimé-du-Lac-des-Îles; Saint-André-d'Argenteuil; Saint-Colomban; Saint-Eustache; Saint-Faustin-Lac-Carré; Saint-Hippolyte; Saint-Jérôme; Saint-Joseph-du-Lac; Saint-Placide; Saint-Sauveur; Sainte-Adèle; Sainte-Agathe-des-Monts; Sainte-Anne-des-Lacs; Sainte-Anne-des-Plaines; Sainte-Anne-du-Lac; Sainte-Lucie-des-Laurentides; Sainte-Marguerite-du-Lac-Masson; Sainte-Marthe-sur-le-Lac; Sainte-Sophie; Sainte-Thérèse; Val-David; Val-des-Lacs; Val-Morin; Wentworth; Wentworth-Nord.

### Laval

Laval.

### Manicouagan

Baie-Comeau; Baie-Trinité; Chute-aux-Outardes; Colombier; Essipit; Forestville; Franquelin; Godbout; Lac-au-Brochet; Les Bergeronnes; Les Escoumins; Longue-Rive; Pessamit; Pointe-aux-Outardes; Pointe-Lebel; Portneuf-sur-Mer; Ragueneau; Rivière-aux-Outardes; Sacré-Coeur; Tadoussac.

### Mauricie

Batiscan; Champlain; Charette; Coucoucache; Grandes-Piles; Hérouxville; La Bostonnais; La Tuque; Lac-aux-Sables;

Lac-Boulé; Lac-Édouard; Lac-Masketsi; Lac-Normand;  
 Louiseville; Maskinongé; Notre-Dame-de-Montauban;  
 Notre-Dame-du-Mont-Carmel; Obedjiwan;  
 Rivière-de-la-Savane; Saint-Adelphe;  
 Saint-Alexis-des-Monts; Saint-Barnabé; Saint-Boniface;  
 Saint-Édouard-de-Maskinongé; Saint-Élie-de-Caxton;  
 Saint-Étienne-des-Grès; Saint-Justin; Saint-Léon-le-Grand;  
 Saint-Luc-de-Vincennes; Saint-Mathieu-du-Parc;  
 Saint-Maurice; Saint-Narcisse; Saint-Paulin;  
 Saint-Prosper-de-Champlain; Saint-Roch-de-Mékinac;  
 Saint-Sévère; Saint-Séverin; Saint-Stanislas; Saint-Tite;  
 Sainte-Angèle-de-Prémont; Sainte-Anne-de-la-Pérade;  
 Sainte-Geneviève-de-Batiscan; Sainte-Thècle; Sainte-Ursule;  
 Shawinigan; Trois-Rives; Trois-Rivières; Wemotaci;  
 Yamachiche.

### Montérégie

Acton Vale; Akwesasne; Ange-Gardien; Beauharnois;  
 Beloeil; Béthanie; Boucherville; Brossard; Calixa-Lavallée;  
 Candiac; Carignan; Chambly; Châteauguay; Contrecoeur;  
 Coteau-du-Lac; Delson; Dundee; Elgin; Franklin;  
 Godmanchester; Havelock; Hemmingford (Township);  
 Hemmingford (Village); Henryville; Hinchinbrooke;  
 Howick; Hudson; Huntingdon; Kahnawake; La Prairie; La  
 Présentation; Lacolle; Léry; Les Cèdres; Les Coteaux;  
 L'Île-Cadieux; L'Île-Perrot; Longueuil; Marieville;  
 Massueville; McMasterville; Mercier; Mont-Saint-Grégoire;  
 Mont-Saint-Hilaire; Napierville; Notre-Dame-de-l'Île-Perrot;  
 Noyan; Ormstown; Otterburn Park; Pincourt;  
 Pointe-des-Cascades; Pointe-Fortune; Richelieu; Rigaud;  
 Rivière-Beaudette; Rougemont; Roxton; Roxton Falls;  
 Saint-Aimé; Saint-Alexandre; Saint-Amable; Saint-Anicet;  
 Saint-Antoine-sur-Richelieu; Saint-Barnabé-Sud;  
 Saint-Basile-le-Grand; Saint-Bernard-de-Lacolle;  
 Saint-Bernard-de-Michaudville; Saint-Blaise-sur-Richelieu;  
 Saint-Bruno-de-Montarville; Saint-Césaire;  
 Saint-Charles-sur-Richelieu; Saint-Chrysostome; Saint-Clet;  
 Saint-Constant; Saint-Cyprien-de-Napierville; Saint-Damase;  
 Saint-David; Saint-Denis-sur-Richelieu; Saint-Dominique;  
 Saint-Édouard; Saint-Étienne-de-Beauharnois;  
 Saint-Georges-de-Clarenceville; Saint-Gérard-Majella;  
 Saint-Hugues; Saint-Hyacinthe; Saint-Isidore;  
 Saint-Jacques-le-Mineur; Saint-Jean-Baptiste;  
 Saint-Jean-sur-Richelieu; Saint-Joseph-de-Sorel; Saint-Jude;  
 Saint-Lambert; Saint-Lazare; Saint-Liboire; Saint-Louis;  
 Saint-Louis-de-Gonzague; Saint-Marcel-de-Richelieu;  
 Saint-Marc-sur-Richelieu; Saint-Mathias-sur-Richelieu;  
 Saint-Mathieu; Saint-Mathieu-de-Beloeil; Saint-Michel;  
 Saint-Nazaire-d'Acton; Saint-Ours;  
 Saint-Patrice-de-Sherrington; Saint-Paul-d'Abbotsford;  
 Saint-Paul-de-l'Île-aux-Noix; Saint-Philippe; Saint-Pie;  
 Saint-Polycarpe; Saint-Rémi; Saint-Robert;  
 Saint-Roch-de-Richelieu; Saint-Sébastien; Saint-Simon;  
 Saint-Stanislas-de-Kostka; Saint-Télesphore;  
 Saint-Théodore-d'Acton; Saint-Urbain-Premier;  
 Saint-Valentin; Saint-Valérien-de-Milton; Saint-Zotique;  
 Sainte-Angèle-de-Monnoir; Sainte-Anne-de-Sabrevois;  
 Sainte-Anne-de-Sorel; Sainte-Barbe;

Sainte-Brigide-d'Iberville; Sainte-Catherine;  
 Sainte-Christine; Sainte-Clotilde; Sainte-Hélène-de-Bagot;  
 Sainte-Julie; Sainte-Justine-de-Newton; Sainte-Madeleine;  
 Sainte-Marie-Madeleine; Sainte-Marthe; Sainte-Martine;  
 Sainte-Victoire-de-Sorel; Salaberry-de-Valleyfield;  
 Sorel-Tracy; Terrasse-Vaudreuil; Très-Saint-Rédempteur;  
 Très-Saint-Sacrement; Upton; Varennes; Vaudreuil-Dorion;  
 Vaudreuil-sur-le-Lac; Venise-en-Québec; Verchères;  
 Yamaska.

### Montréal

Baie-D'Urfé; Beaconsfield; Côte-Saint-Luc; Dollard-Des  
 Ormeaux; Dorval; Hampstead; Kirkland; L'Île-Dorval;  
 Montréal; Montréal-Est; Montréal-Ouest; Mont-Royal;  
 Pointe-Claire; Sainte-Anne-de-Bellevue; Senneville;  
 Westmount.

### Outaouais

Alleyn-et-Cawood; Aumond; Blue Sea; Boileau; Bois-Franc;  
 Bouchette; Bowman; Bristol; Bryson; Campbell's Bay;  
 Cantley; Cascades-Malignes; Cayamant; Chelsea;  
 Chénéville;

Chichester; Clarendon; Délage; Denholm; Dépôt-Échouani;  
 Duhamel; Egan-Sud; Fassett; Fort-Coulonge; Gatineau;  
 Gracefield; Grand-Remous; Kazabazua; Kitigan Zibi;

Lac-des-Plages; Lac-Lenôtre; Lac-Moselle; Lac-Nilgaut;  
 Lac-Pythonga; Lac-Rapide; Lac-Sainte-Marie; Lac-Simon;  
 L'Ange-Gardien; La Pêche; L'Île-du-Grand-Calumet;  
 L'Isle-aux-Allumettes; Litchfield; Lochaber;  
 Lochaber-Partie-Ouest; Low; Maniwaki;  
 Mansfield-et-Pontefract; Mayo; Messines; Montcerf-Lytton;  
 Montebello; Montpellier; Mulgrave-et-Derry; Namur;  
 Notre-Dame-de-Bon-Secours; Notre-Dame-de-la-Paix;  
 Notre-Dame-de-la-Salette; Otter Lake; Papineauville;  
 Plaisance; Pontiac; Portage-du-Fort; Rapides-des-Joachims;  
 Ripon; Saint-André-Avellin; Saint-Émile-de-Suffolk;  
 Saint-Sixte; Sainte-Thérèse-de-la-Gatineau; Shawville;  
 Sheenboro; Thorne; Thurso; Val-des-Bois; Val-des-Monts;  
 Waltham.

### Québec

Beaupré; Boischatel; Stoneham-et-Tewkesbury; Cap-Santé;  
 Château-Richer; Deschambault-Grondines; Donnacona;  
 Fossambault-sur-le-Lac; Lac-Beauport; Lac-Blanc;  
 Lac-Croche; Lac-Delage; Lac-Jacques-Cartier;  
 Lac-Lapeyrière; Lac-Saint-Joseph; Lac-Sergent;  
 L'Ancienne-Lorette; L'Ange-Gardien; Linton; Neuville;  
 Notre-Dame-des-Anges; Québec; Pont-Rouge; Portneuf;  
 Rivière-à-Pierre; Saint-Alban;  
 Saint-Augustin-de-Desmaures; Saint-Basile; Saint-Casimir;  
 Saint-Ferréol-les-Neiges; Saint-François-de-l'Île-d'Orléans;  
 Saint-Gabriel-de-Valcartier; Saint-Gilbert;  
 Saint-Jean-de-l'Île-d'Orléans; Saint-Joachim;  
 Saint-Laurent-de-l'Île-d'Orléans; Saint-Léonard-de-Portneuf;



Saint-Louis-de-Gonzague-du-Cap-Tourmente;  
Saint-Marc-des-Carières; Saint-Pierre-de-l'Île-d'Orléans;  
Saint-Raymond; Saint-Thuribe; Saint-Tite-des-Caps;  
Saint-Ubalde; Sainte-Anne-de-Beaupré;  
Sainte-Brigitte-de-Laval;  
Sainte-Catherine-de-la-Jacques-Cartier;  
Sainte-Christine-d'Auvergne; Sainte-Famille;  
Sainte-Pétronille; Sault-au-Cochon; Shannon; Wendake.

**Saguenay–Lac-Saint-Jean**

Albanel; Alma; Bégin; Belle-Rivière; Chambord; Desbiens;  
Dolbeau-Mistassini; Ferland-et-Boilleau; Girardville;  
Hébertville; Hébertville-Station; Labrecque; Lac-Achouakan;  
Lac-Ashuapmushuan; Lac-Bouchette; Lac-Ministuk;  
Lac-Moncouche; La Doré; Lalemant; Lamarche;  
L'Anse-Saint-Jean; Larouche;  
L'Ascension-de-Notre-Seigneur; Mashteuiatsh;  
Métabetchouan –Lac-à-la-Croix; Mont-Apica; Mont-Valin;  
Normandin; Notre-Dame-de-Lorette; Passes-Dangereuses;  
Péribonka; Petit-Saguenay; Rivière-Éternité;  
Rivière-Mistassini; Roberval; Saguenay; Saint-Ambroise;  
Saint-André-du-Lac-Saint-Jean; Saint-Augustin;  
Saint-Bruno; Saint-Charles-de-Bourget;  
Saint-David-de-Falardeau; Saint-Edmond-les-Plaines;  
Saint-Eugène-d'Argentenay; Saint-Félicien;  
Saint-Félix-d'Otis; Saint-François-de-Sales; Saint-Fulgence;  
Saint-Gédéon; Saint-Henri-de-Taillon; Saint-Honoré;  
Saint-Ludger-de-Milot; Saint-Nazaire; Saint-Prime;  
Saint-Stanislas; Saint-Thomas-Didyme; Sainte-Hedwidge;  
Sainte-Jeanne-d'Arc; Sainte-Monique; Sainte-Rose-du-Nord.

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O.C. 1466-98, s. 24; O.C. 1463-2001, s. 53; O.C. 1470-2002, s. 18;  
O.C. 1282-2003, s. 6; O.C. 1155-2004, s. 4; O.C. 1249-2005, s. 4;  
O.C. 1149-2006, s. 18; O.C. 1116-2007, s. 7; O.C. 134-2009, s. 10;  
O.C. 390-2012, s. 25; O.C. 229-2014, s. 11; O.C. 66-2016, s. 3;  
O.C. 1182-2017, s. 10.

**SCHEDULE III***(s. 399.1R1)***PRESCRIBED MANDATARIES**

O.C. 1607-92, sch. III.

Administrative Housing Tribunal

Administrative Labour Tribunal

Administrative Tribunal of Québec

Agence du revenu du Québec (or Revenu Québec)

Auditor General of Québec

Autorité des marchés financiers

Autorité des marchés publics

Bibliothèque et Archives nationales du Québec

Bureau d'audiences publiques sur l'environnement

Bureau des enquêtes indépendantes

Caisse de dépôt et placement du Québec

Centre d'acquisitions gouvernementales

Chief electoral officer

Comité de déontologie policière

Commissaire à la lutte contre la corruption

Commissaire à l'éthique et à la déontologie

Commissaire au lobbyisme

Commission d'accès à l'information

Commission de la capitale nationale du Québec

Commission de la construction du Québec, in respect of supplies related to occupational training, prevention and inspection programs

Commission de la fonction publique

Commission de l'éthique en science et en technologie

Commission de protection du territoire agricole du Québec

Commission de toponymie

Commission des droits de la personne et des droits de la jeunesse

Commission des normes, de l'équité, de la santé et de la sécurité du travail

Commission des services juridiques

Commission des transports du Québec

Commission municipale du Québec

Commission québécoise des libérations conditionnelles

Conseil des arts et des lettres du Québec

Conseil du patrimoine culturel du Québec

Conseil du statut de la femme

Conseil du trésor

Conseil supérieur de la langue française

Conseil supérieur de l'éducation

Director of Criminal and Penal Prosecutions

École nationale de police du Québec

École nationale des pompiers du Québec

Financement-Québec

Financial Markets Administrative Tribunal

Fondation de la faune du Québec

Fonds d'aide aux actions collectives

Health and Welfare Commissioner

Infrastructures technologiques Québec

Institut de la statistique du Québec

Institut national de santé publique du Québec

Institut national des mines

Institut national d'excellence en santé et en services sociaux

La Financière agricole du Québec

Local legal aid centres

National Assembly

Office de la protection du consommateur

Office de la sécurité du revenu des chasseurs et piégeurs criss

Office des personnes handicapées du Québec

Office des professions du Québec	Sûreté du Québec.
Office franco-québécois pour la Jeunesse	O.C. 1607-92, sch. III; 1992, c. 8, s.31; 1992, c. 24, s.6;
Office of the Lieutenant-Governor of Québec	1992, c. 32, s.43; 1992, c. 44, s.80; O.C. 404-93; O.C. 695-93;
Office Québec-Monde pour la jeunesse	1993, c. 26, s.27; 1993, c. 26, s.28; 1993, c. 39, s.95; O.C. 971-93;
Office québécois de la langue française	O.C. 1022-93; 1994, c. 21, s.50; O.C. 216-95; 1995, c. 27, s.41;
Police ethics commissioner	O.C. 1557-95; 1996, c. 35, s.20; 1996, c. 61, s.157; O.C. 714-97;
Public Curator of Québec	1997, c. 27, s.67; 1997, c. 43, s.851; O.C. 1524-97;
Public Protector	1997, c. 79, s.59; 1997, c. 83, s.25; O.C. 334-98; O.C. 293-98;
Québec Research Fund–Health	1998, c. 17, s.64; 1998, c. 44, s.60; O.C. 1053-98; O.C. 211-99;
Québec Research Fund–Nature and Technology	1999, c. 89, s.53; O.C. 149-2000; O.C. 1463-2001, s.54;
Québec Research Fund–Society and Culture	2002, c. 28, s.42; O.C. 1282-2003, s.7; O.C. 1155-2004, s.5;
Régie de l'assurance maladie du Québec	O.C. 1249-2005, s.5; O.C. 1149-2006, s.19; O.C. 1116-2007, s.8;
Régie de l'énergie	2008, c. 9, s.150; O.C. 1303-2009, s.5; 2009, c. 53, s.51;
Régie des alcools, des courses et des jeux	2009, c. 58, s.185; O.C. 147-2010; O.C. 294-2010;
Régie des marchés agricoles et alimentaires du Québec	2011, c. 16, s.244; O.C. 390-2012, s.26; O.C. 701-2013, s.40;
Régie du bâtiment du Québec	2013, c. 23, s.164; 2014, c. 1, s.778 [in force: O.C. 1066-2015];
Regional legal aid centres	2015, c. 15, s.237; 2015, c. 20, s.61 [in force: O.C. 1034-2015];
Retraite Québec	O.C. 66-2016, s.4; 2016, c. 7, s.149 [in force: O.C. 1063-2016];
Secrétariat à la politique linguistique	2017, c. 22, s.18 [in force: O.C. 1296-2017].; O.C. 117-2019, s.4;
Société d'habitation du Québec	O.C. 204-2020, s.7; 2019, c. 28, s.158 [in force: O.C. 597-2020];
Société de développement des entreprises culturelles, in respect of supplies related to the administration of all its programs, except those related to the management of its real property	2020, c. 2, s.1 and 2; 2020, c. 19, s.28 and 84.
Société de financement des infrastructures locales du Québec	
Société de l'assurance automobile du Québec	
Société des Traversiers du Québec	
Société du Plan Nord	
Société québécoise de récupération et de recyclage	
Société québécoise des infrastructures	

**SCHEDULE IV**

(s. 350.52R1)

**PRESCRIBED DEVICES**

Mini-PC Model AEC-6822 manufactured by AAÉON and secured by IBM Canada using a seal containing a unique number and an image identifying Revenu Québec.

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O.C. 642-2010, s. 2.

## UPDATES

O.C. 1607-92.	O.C. 1383-2009, (2009) G.O. 2, 67 (c.i.f. 10-01-13).
O.C. 21-95; O.C. 1108-95.	O.C. 642-2010, (2010) G.O. 2, 2246 (c.i.f. 10-07-07); Bill 107 - 2010, c. 31; O.C. 1176-2010, (2011) G.O. 2, 8 (c.i.f. 11-01-05); O.C. 1177-2010, (2011) G.O. 2, 36 (c.i.f. 11-01-05).
Bill 34 - 1996, c. 35; O.C. 1635-96; Bill 50 - 1996, c. 61.	Bill 130 - 2011, c. 16; O.C. 1330-2011, (2011) G.O. 2, 3756 (c.i.f. 11-12-28).
O.C. 714-97; Bill 64 - 1997, c. 26.	O.C. 390-2012, (2012) G.O. 2, 1312 (c.i.f. 12-05-02); O.C. 1190-2012, (2012) G.O. 2, 3645 (c.i.f. 12-12-27).
O.C. 1466-98; Bill 441 - 1998, c. 44; O.C. 211-99.	O.C. 701-2013, (2013) G.O. 2, 1829 (c.i.f. 13-07-03); O.C. 1315-2013, (2013) G.O. 2, 3761 (c.i.f. 13-12-27); Bill 38 - 2013, c. 23.
O.C. 1393-99.	
Bill 83 - 1999, c. 89; O.C. 149-2000.	O.C. 229-2014, (2014) G.O. 2, 715 (c.i.f. 14-03-19); O.C. 1105-2014, (2014) G.O. 2, 2812 (c.i.f. 14-12-23); Bill 28 - 2014, c. 1; O.C. 1066-2015, (2015) G.O. 2, 3257 (c.i.f. 16-01-01).
O.C. 1451-2000.	
O.C. 1463-2001.	Bill 42 - 2015, c. 15; O.C. 586-2015, (2015) G.O. 2, 1391 (c.i.f. 15-07-15); O.C. 816-2015, (2015) G.O. 2, 2330 (c.i.f. 15-10-19); Bill 58 - 2015, c. 20; O.C. 1034-2015, (2015) G.O. 2, 3187 (c.i.f. 16-01-01).
O.C. 1470-2002; O.C. 143-2002; Bill 104 - 2002, c. 28.	
O.C. 1282-2003.	O.C. 66-2016, (2016) G.O. 2, 1015 (c.i.f. 16-02-17).
O.C. 1155-2004, (2004) G.O. 2, 3593 (c.i.f. 04-12-22); Bill 69 - 2004, c. 25.	O.C. 320-2017, (2017) G.O. 2, 824 (c.i.f. 12-04-17); O.C. 321-2017, (2017) G.O. 2, 867 (c.i.f. 12-04-17); Bill 139 - 2017, c. 22; O.C. 1296-2017, (2017) G.O. 2, 3876 (c.i.f. 18-04-01); O.C. 1182-2017, (2017) G.O. 2, 3825 (c.i.f. 17-12-20).
Bill 111 - 2005, c. 28; O.C. 1249-2005, (2005) G.O. 2, 5533 (c.i.f. 05-12-28); modified by O.C. 1149-2006.	Bill 150 - 2018, c. 18; Bill 170 - 2018, c. 20.
O.C. 1149-2006, (2006) G.O. 2, 4087 (c.i.f. 06-12-27).	
O.C. 1116-2007, (2007) G.O. 2, 4042 (c.i.f. 07-12-27); O.C. 1162-2007, (2008) G.O. 2, 131 (c.i.f. 08-01-16).	O.C. 117-2019, (2019) G.O. 2, 368 (c.i.f. 27-02-2019); Bill 13 - 2019, c. 14; O.C. 204-2020, 14 (2020) G.O. 2, 807 (c.i.f. 01-04-2020); Bill 16 - 2019, c. 28; Bill 37 - 2020, c. 2; Bill 42 - 2020, c. 16; Bill 44 - 2020, c. 19; Bill 72 - 2020, c. 31.
O.C. 74-2009, (2009) G.O. 2, 71 (c.i.f. 09-02-04); O.C. 134-2009, (2009) G.O. 2, 213 (c.i.f. 09-03-04); Bill 45 - 2009, c. 26; O.C. 1303-2009, (2009) G.O. 2, 4095 (c.i.f. 09-12-16);	