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# NATIONAL ASSEMBLY OF QUÉBEC

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FIRST SESSION

FORTY-THIRD LEGISLATURE

Bill 7  
(2023, chapter 10)

**An Act respecting the implementation  
of certain provisions of the Budget  
Speech of 22 March 2022 and  
amending other legislative provisions**

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**Introduced 1 February 2023  
Passed in principle 15 February 2023  
Passed 24 May 2023  
Assented to 31 May 2023**

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## **EXPLANATORY NOTES**

*This Act amends or enacts legislative provisions, in particular to implement certain measures contained in the Budget Speech delivered on 22 March 2022.*

*The Act respecting the Québec sales tax is amended to set out rules relating to mandatory billing applicable in the restaurant service and bar sectors in order to replace the use of sales recording modules by a technological solution.*

*The Tax Administration Act is amended to provide that a person who has filed a notice of objection in respect of an assessment may, following a reassessment or an additional assessment regarding an amount specified in the notice of objection, file a contestation with the Court of Québec without having to file a new notice of objection.*

*A formal demand to file information or a document required under the Act to facilitate the payment of support may be notified by a technological means when addressed to a financial institution and the financial institution may file the information or document by such a means.*

*The Unclaimed Property Act is amended so that, in particular, the period for a financial product to be considered unclaimed property, in the absence of a claim, transaction or instruction in respect of that property, begins to run in the three years following the date on which the property has been distributed or issued. The thresholds to act without authorization of the court that apply as regards the administration of unclaimed property are increased and those amounts are indexed.*

*The Act respecting offences relating to alcoholic beverages is amended to allow the Société des alcools du Québec, without judicial authorization, to destroy the alcoholic beverages the seizure of which resulted in the imposition of a monetary administrative penalty.*

*The Act respecting the Caisse de dépôt et placement du Québec is amended to allow the Fund to invest in businesses promoting energy transition and to strike out certain limits applicable to the Fund's investments concerning, in particular, businesses whose principal activity consists in building or developing infrastructures.*

*The Supplemental Pension Plans Act is amended to allow a member at least 55 years of age to apply for payment, in the form of variable benefits, of the funds the member holds and to replace, under certain conditions, all or part of the pension to which the member is entitled by a payment in one or more instalments out of a pension plan prescribed by regulation.*

*The Act respecting the Ministère du Tourisme is amended to provide that the fees collected under the Tourist Accommodation Act for the registration or renewal of the registration of tourist accommodation establishments are credited to the tourism partnership fund and that the sums required to compensate the recognized bodies tasked with those operations are debited from the fund.*

*The Act respecting Cree, Inuit and Naskapi Native persons is amended to provide that being domiciled outside the territory for health reasons, to study or to work with an organization whose mandate is to promote the welfare of the Crees does not affect a Cree beneficiary's status of beneficiary. The Secretary General entrusted with the registration of Cree and Naskapi beneficiaries is appointed by the minister designated by the Government.*

*The Act respecting remunerated passenger transportation by automobile is amended to prohibit anyone soliciting a person from behaving in such a way that may importune or intimidate the solicited person, and to require that qualified drivers providing a trip whose starting point is a place determined by regulation of the Minister hold an authorization from the person in charge of that place.*

*Lastly, the Act contains various provisions including relief measures applicable from 1 April 2022 to 31 March 2023 to persons with student debt under the loans and bursaries program.*

**LEGISLATION AMENDED BY THIS ACT:**

- Tax Administration Act (chapter A-6.002);
- Act respecting Cree, Inuit and Naskapi Native persons (chapter A-33.1);
- Unclaimed Property Act (chapter B-5.1);
- Act respecting the Caisse de dépôt et placement du Québec (chapter C-2);

- Act respecting contracting by public bodies (chapter C-65.1);
- Act respecting offences relating to alcoholic beverages (chapter I-8.1);
- Act respecting the Ministère du Tourisme (chapter M-31.2);
- Act to facilitate the payment of support (chapter P-2.2);
- Act respecting the legal publicity of enterprises (chapter P-44.1);
- Supplemental Pension Plans Act (chapter R-15.1);
- Business Corporations Act (chapter S-31.1);
- Act respecting the Québec sales tax (chapter T-0.1);
- Act respecting remunerated passenger transportation by automobile (chapter T-11.2);
- Act mainly to improve the transparency of enterprises (2021, chapter 19).

## **Bill 7**

### **AN ACT RESPECTING THE IMPLEMENTATION OF CERTAIN PROVISIONS OF THE BUDGET SPEECH OF 22 MARCH 2022 AND AMENDING OTHER LEGISLATIVE PROVISIONS**

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

#### **CHAPTER I**

#### **MANDATORY BILLING IN THE RESTAURANT SERVICE AND BAR SECTORS**

##### **TAX ADMINISTRATION ACT**

- 1.** Section 17.3 of the Tax Administration Act (chapter A-6.002) is amended by inserting “, 350.60.4, 350.60.5 and 350.60.8” after “350.52.2” in subparagraph *n* of the first paragraph.
- 2.** Section 17.5 of the Act is amended by inserting “, 350.60.4, 350.60.5 and 350.60.8” after “350.52.2” in subparagraph *p* of the first paragraph.
- 3.** Section 60.3 of the Act is amended by replacing “section 350.53 or” by “any of sections 350.53, 350.60.9 and”.
- 4.** Section 60.4 of the Act is amended by inserting “subparagraph 2 of any of the first, second and fourth paragraphs of section 350.60.4, subparagraph 2 of the first or second paragraph of section 350.60.5, any of the first, second and third paragraphs of section 350.60.6, section 350.60.7,” after “350.56.1,”.
- 5.** Section 61.0.0.1 of the Act is amended by replacing “any of sections 350.52 to 350.52.2 and 350.61 of the Act respecting the Québec sales tax (chapter T-0.1) or paragraph 1 of section 350.62 of that Act” by “any of sections 350.52 to 350.52.2 and 350.60.3, subparagraph 1 of any of the first, second and fourth paragraphs of section 350.60.4, subparagraph 1 of the first or second paragraph of section 350.60.5, section 350.60.8 or 350.61 or paragraph 1 of section 350.62 of the Act respecting the Québec sales tax (chapter T-0.1)”.

##### **ACT RESPECTING THE QUÉBEC SALES TAX**

- 6.** The heading of Division XXII of Chapter VI of Title I of the Act respecting the Québec sales tax (chapter T-0.1) is amended by adding “—SALES RECORDING MODULE” at the end.

**7.** The Act is amended by inserting the following after section 350.60:

**“350.60.1.** This division does not apply where Division XXII.1 applies.

**“DIVISION XXII.1**

**“RESTAURANT SERVICES—SALES RECORDING SYSTEM**

**“350.60.2.** For the purposes of this division,

“establishment providing restaurant services” means, as the case may be,

(1) a place laid out to ordinarily provide, for consideration, meals for consumption on the premises;

(2) a place where meals for consumption elsewhere than on the premises are provided for consideration; or

(3) a place where a caterer carries on a business;

“food truck” means a truck or a trailer that is laid out to prepare or serve meals, whether or not they are intended for consumption on the premises, including a truck or a trailer offering beverages exclusively, but does not include a mobile canteen, that is, a vehicle ordinarily going to businesses, factories, worksites, garages, rest areas or other similar places to offer mainly previously prepared and pre-assembled meals, nor a trailer that may be moved without the use of a truck or road vehicle;

“meal” means a food or beverage intended for human consumption but does not include

(1) a food or beverage supplied through a vending machine; or

(2) a food or beverage that a recipient receives solely for the purpose of again making a supply of it.

A place described in paragraph 1 or 2 of the definition of “establishment providing restaurant services” in the first paragraph includes such a place situated in an amusement park, recreational park, water park, animal park, zoological garden, aquarium or other similar place.

However, the definition of “establishment providing restaurant services” in the first paragraph does not include, as applicable,

(1) a place that is reserved exclusively for the personnel of a business and where meals are provided for such personnel;

(2) a place that is a mobile vehicle in which meals are provided, unless it is a food truck;

(3) a place where the supplies of meals that are made are exempt supplies of meals exclusively;

(4) a place where meals are provided, for consideration, to be consumed exclusively in the stands, seats or area reserved for the spectators or participants at a cinema, theatre, amphitheatre, racetrack, arena, stadium, sports centre or any other similar place, except in the case of a cinema, theatre or other similar place, if the supplies made in that place consist mainly in the supply of meals, or of a property or service for which part of the consideration relates to the supply of a meal or authorizes the recipient to receive the supply of a meal or a discount on the value of the consideration for the supply of a meal;

(5) a place where meals for consumption elsewhere than on the premises are provided for consideration and that is a butcher's shop, bakery, pastry shop, fish shop, grocery store or any other similar business; or

(6) a place that is laid out to ordinarily provide, for consideration, meals for consumption on the premises, that is integrated into the business premises of another business of the operator (other than an establishment providing restaurant services) and that is designed in such a way that fewer than 20 persons can consume meals on the premises simultaneously.

**“350.60.3.** The operator of an establishment providing restaurant services referred to in section 350.60.4 shall equip that establishment with equipment that allows the operator to comply with the obligations set out in that section and ensure the proper operation of that equipment.

The person referred to in section 350.60.5 shall have in his or her possession equipment that allows the person to comply with the obligations set out in that section and ensure the proper operation of that equipment.

**“350.60.4.** The operator of an establishment providing restaurant services who is a registrant and who makes a taxable supply of a meal (other than a zero-rated supply) in the course of operating the establishment shall, subject to the prescribed cases and conditions,

(1) send the prescribed information to the Minister in the prescribed manner and at the prescribed time; and

(2) provide an invoice produced in the prescribed manner and containing the prescribed information to the recipient without delay after its production and keep a copy of the invoice.

In addition, if the establishment providing restaurant services is a place where alcoholic beverages are provided under a bar permit issued under the Act respecting liquor permits (chapter P-9.1) and authorizing the sale of alcoholic beverages for consumption on the premises, the operator shall also, subject to the prescribed cases and conditions, when making a taxable supply described in the third paragraph, other than a zero-rated supply,

(1) send the prescribed information to the Minister in the prescribed manner and at the prescribed time; and

(2) provide an invoice produced in the prescribed manner and containing the prescribed information to the recipient without delay after its production and keep a copy of the invoice.

A taxable supply to which the second paragraph refers is

(1) the supply of an admission made, for consideration, in the establishment, at its entrance or near the establishment, regardless of whether the consideration includes the supply of beverages; or

(2) any other supply of a property or service ordinarily made, for consideration, in the establishment, at its entrance or near the establishment, and intended primarily for the use of the clients of the establishment.

Where the operator has adjusted, refunded or credited an amount in favour of, or to, the recipient, in accordance with section 447 or 448, in respect of the supply referred to in the first or second paragraph for which an invoice has been produced in the manner provided for in either of those paragraphs, the operator shall, subject to the prescribed cases and conditions,

(1) send the prescribed information to the Minister in the prescribed manner and at the prescribed time; and

(2) issue to the recipient, within a reasonable time, the credit note referred to in paragraph 1 of section 449 produced in the prescribed manner and containing the prescribed information, unless the recipient issues to the operator the debit note referred to in that paragraph 1, and keep a copy of the credit note.

Where the operator has, in accordance with paragraph 1 of section 447 or 448, adjusted an amount in favour of the recipient in respect of the supply referred to in the first or second paragraph for which an invoice has been produced before payment and where the consideration and the tax in respect of that supply, or a part of them, have not been charged to the recipient's account, the following rules apply:

(1) despite paragraph 1 of section 449, the operator is not required to issue a credit note to the recipient; and

(2) the fourth paragraph does not apply in respect of the adjustment.

The obligations under the second paragraph do not apply

(1) to a supply made by means of a vending machine; or



(2) to a supply of a property or service made in a room in a tourist accommodation establishment duly registered under the Tourist Accommodation Act (chapter H-1.01) as a general tourist accommodation establishment.

**“350.60.5.** Any person who is a registrant and who, in an establishment providing restaurant services described in the second paragraph of section 350.60.4, at its entrance or near the establishment, ordinarily makes a taxable supply of a property or service referred to in that paragraph under an agreement entered into with the operator of the establishment or with a person related to the operator shall, subject to the prescribed cases and conditions,

(1) send the prescribed information to the Minister in the prescribed manner and at the prescribed time; and

(2) provide an invoice produced in the prescribed manner and containing the prescribed information to the recipient without delay after its production and keep a copy of the invoice.

Where the person has adjusted, refunded or credited an amount in favour of, or to, the recipient, in accordance with section 447 or 448, in respect of the supply referred to in the first paragraph for which an invoice has been produced in the manner provided for in that paragraph, the person shall, subject to the prescribed cases and conditions,

(1) send the prescribed information to the Minister in the prescribed manner and at the prescribed time; and

(2) issue to the recipient, within a reasonable time, the credit note referred to in paragraph 1 of section 449 produced in the prescribed manner and containing the prescribed information, unless the recipient issues to the person the debit note referred to in that paragraph 1, and keep a copy of the credit note.

Where the person has, in accordance with paragraph 1 of section 447 or 448, adjusted an amount in favour of the recipient in respect of the supply referred to in the first paragraph for which an invoice has been produced before payment, the following rules apply:

(1) despite paragraph 1 of section 449, the person is not required to issue a credit note to the recipient; and

(2) the second paragraph does not apply in respect of the adjustment.

**“350.60.6.** The operator of an establishment providing restaurant services who is not a registrant and who makes a taxable supply of a meal (other than a zero-rated supply) in the course of operating the establishment shall prepare an invoice containing the prescribed information, provide the invoice, subject to the prescribed cases and conditions, to the recipient without delay after preparing it and keep a copy of the invoice.

In addition, if the establishment providing restaurant services is a place where alcoholic beverages are provided under a bar permit issued under the Act respecting liquor permits (chapter P-9.1) and authorizing the sale of alcoholic beverages for consumption on the premises, the operator shall also, when making a taxable supply described in the second paragraph of section 350.60.4, prepare an invoice containing the prescribed information, provide the invoice, subject to the prescribed cases and conditions, to the recipient without delay after preparing it and keep a copy of the invoice.

Any person who is not a registrant and who, in an establishment providing restaurant services described in the second paragraph, at its entrance or near the establishment, ordinarily makes a taxable supply referred to in that paragraph under an agreement entered into with the operator of the establishment or with a person related to the operator shall prepare an invoice containing the prescribed information, provide the invoice, subject to the prescribed cases and conditions, to the recipient without delay after preparing it and keep a copy of the invoice.

The obligations under the second paragraph do not apply

(1) to a supply made by means of a vending machine; or

(2) to a supply of a property or service made in a room in a tourist accommodation establishment duly registered under the Tourist Accommodation Act (chapter H-1.01) as a general tourist accommodation establishment.

This section does not apply

(1) to a small supplier who, while being the holder of a valid event permit issued under the Act respecting liquor permits, makes a supply of alcoholic beverages, if the supply is authorized under that permit; or

(2) to a small supplier who is a public service body.

**“350.60.7.** The operator of an establishment providing restaurant services shall, where the establishment is referred to in the second paragraph of section 350.60.4, declare to the Minister the entering into, modification or expiry of an agreement for a taxable supply of a property or service referred to in that paragraph that a person ordinarily makes in that establishment, at its entrance or near the establishment, either in the prescribed form containing prescribed information and filed within the prescribed time period or by sending the prescribed information to the Minister in the prescribed manner and at the prescribed time.

**“350.60.8.** Except in the prescribed cases, the operator of an establishment providing restaurant services who is a registrant shall, where the establishment is referred to in the second paragraph of section 350.60.4, enter into an agreement for the supply of a property or service made on an exceptional basis by a person in that establishment, at its entrance or near the establishment,

before the supply is made. The operator shall send the prescribed information relating to the agreement to the Minister in the prescribed manner and at the prescribed time.

**“350.60.9.** No person to whom section 350.60.4 or 350.60.5 applies and no person acting on that person’s behalf may print or send by a technological means the invoice or credit note, containing the prescribed information, referred to in section 350.60.4 or 350.60.5 more than once, except when providing it to the recipient for the purposes of either of those sections. If such a person prints or sends by such means a reproduction or duplicate of the invoice or credit note for another purpose, the person shall do so in the prescribed manner and such a document must contain the prescribed information.

No such person may provide a recipient of a supply, in relation to the requirement to provide the recipient with an invoice in accordance with the first or second paragraph of section 350.60.4 or the first paragraph of section 350.60.5, with another document stating the consideration paid or payable by the recipient for the supply and the tax payable in respect of the supply, except in the prescribed cases and on the prescribed conditions.

**“350.60.10.** Every person to whom section 350.60.4 or 350.60.5 applies shall, at the request of a person authorized for that purpose by the Minister,

(1) display a report containing the prescribed information on a device that is part of the equipment described in section 350.60.3;

(2) provide the authorized person with a printed copy of the report or send it to the authorized person by a technological means; or

(3) send the prescribed information to the Minister in the prescribed manner and at the prescribed time.

In the cases described in subparagraphs 1 and 2 of the first paragraph, the person shall also send the prescribed information to the Minister in the prescribed manner and at the prescribed time.

**“350.60.11.** The Minister may, on such terms and conditions as the Minister determines, exempt a person or class of persons from a requirement set out in sections 350.60.3 to 350.60.10. The Minister may, however, revoke the exemption or modify its terms and conditions.

**“350.60.12.** Whoever fails to comply with subparagraph 1 of any of the first, second and fourth paragraphs of section 350.60.4, subparagraph 1 of the first or second paragraph of section 350.60.5 or section 350.60.8 or 350.60.10 incurs a penalty of \$300; with subparagraph 2 of any of the first, second and fourth paragraphs of section 350.60.4, subparagraph 2 of the first or second paragraph of section 350.60.5 or any of the first, second and third paragraphs of section 350.60.6, a penalty of \$100; and with section 350.60.9, a penalty of \$200.

**“350.60.13.** In any proceedings respecting an offence under section 60.3 of the Tax Administration Act (chapter A-6.002), when it refers to section 350.60.9, an offence under section 60.4 of the Tax Administration Act, when it refers to any of sections 350.60.4, 350.60.5 and 350.60.6, an offence under section 61.0.0.1 of the Tax Administration Act, when it refers to section 350.60.4 or 350.60.5, or an offence under section 485.3, when it refers to section 425.1.1, an affidavit of an employee of the Agence du revenu du Québec attesting that the employee had knowledge that an invoice or credit note was provided to the recipient by an operator of an establishment providing restaurant services to whom section 350.60.4 or 350.60.6 applies, by a person to whom section 350.60.5 or 350.60.6 applies or by a person acting on behalf of that operator or person, is proof, in the absence of any proof to the contrary, that the invoice or credit note was produced or prepared, as the case may be, and provided by the operator or by such a person and that the amount shown in the invoice or credit note as being the consideration or the amount of the refund, adjustment or credit corresponds to the consideration received from the recipient for a supply or to the amount refunded, adjusted or credited to or in favour of the recipient in respect of the supply.

**“350.60.14.** In proceedings respecting an offence referred to in section 350.60.13, an affidavit of an employee of the Agence du revenu du Québec attesting that the employee carefully analyzed an invoice or credit note and that it was impossible for the employee to find that it was produced in the manner referred to in section 350.60.4 or 350.60.5 is proof, in the absence of any proof to the contrary, that the invoice or credit note was not produced in the manner referred to in either of those sections.

In addition, in proceedings respecting an offence referred to in section 350.60.13, an affidavit of an employee of the Agence du revenu du Québec attesting that the employee carefully analyzed an invoice or credit note and found that it did not contain the prescribed information described in the third paragraph is proof, in the absence of any proof to the contrary, that the invoice or credit note does not contain the prescribed information.

The prescribed information to which the second paragraph refers is

(1) in the case of an invoice, the information prescribed in accordance with subparagraph 2 of the first or second paragraph of section 350.60.4, subparagraph 2 of the first paragraph of section 350.60.5 or section 350.60.6; and

(2) in the case of a credit note, the information prescribed in accordance with subparagraph 2 of the fourth paragraph of section 350.60.4 or subparagraph 2 of the second paragraph of section 350.60.5.

**“350.60.15.** A person to whom section 350.60.4 or 350.60.5 applies commits an offence and is liable to a fine of not less than \$1,000 nor more than \$10,000 if the person refuses to display the report mentioned in section 350.60.10,

to provide a copy of the report or send it in the manner provided for in that section, or to send to the Minister the information referred to in section 350.60.10 in accordance with that section.

**“350.60.16.** A person to whom section 350.60.4 or 350.60.5 applies commits an offence and is liable to a fine of not less than \$2,500 nor more than \$250,000 if the person provides or displays a report, required under section 350.60.10, that contains inaccurate or incomplete information, or sends such information to the Minister for the purposes of section 350.60.10.”

**8.** Section 425.1.1 of the Act is amended by inserting “, 350.60.4, 350.60.5” after “350.51.1”.

**9.** Section 677 of the Act is amended by inserting the following subparagraphs after subparagraph 33.7 of the first paragraph:

“(33.7.1) determine, for the purposes of sections 350.60.4 and 350.60.5, the prescribed cases and conditions, the prescribed information, the prescribed manner and the prescribed time;

“(33.7.2) determine, for the purposes of section 350.60.6, the prescribed information and the prescribed cases and conditions;

“(33.7.3) determine, for the purposes of section 350.60.7, the prescribed time period, the prescribed information, the prescribed manner and the prescribed time;

“(33.7.4) determine, for the purposes of section 350.60.8, the prescribed cases, the prescribed information, the prescribed manner and the prescribed time;

“(33.7.5) determine, for the purposes of section 350.60.9, the prescribed manner, the prescribed information, the prescribed cases and the prescribed conditions;

“(33.7.6) determine, for the purposes of section 350.60.10, the prescribed information, the prescribed manner and the prescribed time;”.

**10.** The Minister of Revenue may establish and implement a transitional financial compensation program for operators of establishments providing restaurant services who acquire and activate, after 31 October 2021 and before the date of coming into force of the first regulation made under subparagraphs 33.7.1 to 33.7.6 of the first paragraph of section 677 of the Act respecting the Québec sales tax, enacted by section 9 of this Act, a prescribed device referred to in section 350.52 of the Act respecting the Québec sales tax that is new at the time it is acquired.

## CHAPTER II

### JUDICIAL RECOURSE IN RESPECT OF AN ASSESSMENT

#### TAX ADMINISTRATION ACT

**II.** The Tax Administration Act (chapter A-6.002) is amended by inserting the following section after section 93.1.2.1:

**“93.1.2.2.** Where a person has filed a notice of objection in respect of a particular assessment, in accordance with this chapter, and the Minister subsequently makes a reassessment or an additional assessment under a fiscal law regarding the duties, interest, penalties or any other amount specified in the notice of objection, the person may, without filing with the Minister a notice of objection in respect of the reassessment or additional assessment and within 90 days after the date on which the notice of reassessment or additional assessment was sent,

(a) file a contestation with the Court of Québec; or

(b) if a contestation has already been filed with the Court of Québec in relation to the particular assessment, vary the contestation to have it refer to the reassessment or additional assessment.

Chapter III.2 applies, with the necessary modifications, to a contestation referred to in the first paragraph, subject to the second paragraph of section 93.1.10 being read as follows:

“A person who has objected to a particular assessment referred to in the second paragraph of section 93.1.2 or in the first paragraph of section 93.1.2.1 may file a contestation only in respect of the issues specified in the notice of objection and, where the person is not required to file a notice of objection in respect of a reassessment or additional assessment under the first paragraph of section 93.1.2.2, only in respect of the issues that are referred to in the reassessment or additional assessment but not in the particular assessment.””

## CHAPTER III

### NON-APPLICATION OF SECTION 21.5.2 OF THE ACT RESPECTING CONTRACTING BY PUBLIC BODIES

**12.** Section 21.5.2 of the Act respecting contracting by public bodies (chapter C-65.1) does not apply in respect of the assessment of a penalty imposed under section 1079.13.1 or 1079.13.2 of the Taxation Act (chapter I-3), where the assessment of the penalty results from an audit or investigation by the Agence du revenu du Québec or the Canada Revenue Agency that began before 21 April 2020, in respect of an avoidance transaction, within the meaning of section 1079.11 of the Taxation Act.

For the purposes of the first paragraph, the start date of an audit or investigation of a person, general partnership, limited partnership or undeclared partnership, in respect of an avoidance transaction, means the day the person, one of the person's shareholders, officers or directors or one of the partnership's associates or officers may reasonably be considered to have known or ought to have known that the Agence du revenu du Québec or the Canada Revenue Agency was about to undertake or had begun an audit or investigation regarding the avoidance transaction.

## **CHAPTER IV**

### **FILING OF INFORMATION OR A DOCUMENT BY WAY OF A TECHNOLOGICAL MEANS**

#### **ACT TO FACILITATE THE PAYMENT OF SUPPORT**

**13.** Section 57.1 of the Act to facilitate the payment of support (chapter P-2.2) is amended by replacing the first paragraph by the following paragraphs:

“To ensure the recovery of an amount owed, the Minister may, by a demand notified in accordance with the second paragraph, require that a person, whether or not that person owes an amount under this Act, file, within such reasonable time as the Minister may specify and in accordance with the second paragraph, any information or any document.

The notification or filing to which the first paragraph refers may be made

(1) by registered mail;

(2) by personal service; or

(3) by a technological means, where the person is a bank or a savings and credit union, within the meaning assigned to those expressions by section 1 of the Taxation Act (chapter I-3), that has provided written consent to be notified by such a means.

The filing by way of a technological means of any information or any document by a bank or a savings and credit union must be made in accordance with the terms and conditions specified by the Minister.”

## CHAPTER V

### ADMINISTRATION OF UNCLAIMED FINANCIAL PRODUCTS

#### DIVISION I

##### AMENDING PROVISION

##### UNCLAIMED PROPERTY ACT

**14.** Section 3 of the Unclaimed Property Act (chapter B-5.1) is amended, in the first paragraph,

(1) by inserting “or, in the absence of such a claim, transaction or instruction, in the three years following the date on which the property has been distributed” after “produced by such property” in subparagraph 4;

(2) by inserting “or, in the absence of such a claim, transaction or instruction, in the three years following the date on which the property has been issued” after “such property” in subparagraph 5.1.

#### DIVISION II

##### OTHER PROVISION

**15.** For the period beginning on 24 February 2022 and ending on 31 May 2023, no interest is owed under section 8 of the Unclaimed Property Act (chapter B-5.1) in respect of property described in subparagraphs 4 and 5.1 of the first paragraph of section 3 of that Act, to the extent that the property is subject to that Act because of the amendments made by this Act to that section 3.

## CHAPTER VI

### JUDICIAL AUTHORIZATION AS REGARDS THE ADMINISTRATION OF UNCLAIMED PROPERTY

##### UNCLAIMED PROPERTY ACT

**16.** Section 23 of the Unclaimed Property Act (chapter B-5.1) is replaced by the following section:

**“23.** The Minister may, without authorization of the court, demand partition, take part in a partition or transact if the value of any concessions made by the Minister does not exceed the greater of \$15,000 and the amount corresponding to 15% of the value of the property that is being partitioned or of the value in dispute that is being transacted.”

**17.** Section 24 of the Act is amended by replacing “\$25,000” in the first paragraph by “\$40,000”.



**18.** The Act is amended by inserting the following section after section 61:

**“61.1.** The amount provided for in section 24 is indexed on 1 April 2032 and subsequently every ten years, according to the change in the average Consumer Price Index for the preceding five years, based on the index established for the whole of Québec by Statistics Canada. The amount calculated on the basis of that index is rounded to the nearest multiple of \$5,000. The Minister publishes the results of the indexation in the *Gazette officielle du Québec*.”

## **CHAPTER VII**

### **DESTRUCTION OF SEIZED ALCOHOLIC BEVERAGES**

#### **ACT RESPECTING OFFENCES RELATING TO ALCOHOLIC BEVERAGES**

**19.** Section 127.1 of the Act respecting offences relating to alcoholic beverages (chapter I-8.1) is amended by replacing “may have” in the second paragraph by “may have had”.

**20.** The Act is amended by inserting the following section after section 127.2:

**“127.3.** Despite sections 127 and 127.1, where alcoholic beverages and the receptacles containing them are seized pursuant to section 125.1 or 126 or in a search, resulting in the imposition of a monetary administrative penalty prescribed by the Regulation respecting the legal regime applicable to liquor permits (chapter P-9.1, r. 7), the Corporation may destroy or eliminate or cause to be destroyed or eliminated the alcoholic beverages and their receptacles as of the 90th day following the service of a prior notice on the person from whom they were seized and to the persons who may have had a right to the beverages, where such persons are known, unless, before that day, any of those persons applies to a judge to establish their right to the possession of the beverages and serves on the Corporation a prior notice of not less than three clear days of the application.

Proof in respect of a thing seized that is destroyed or eliminated in accordance with the first paragraph may be made by means of samples kept in sufficient quantity by the Corporation. The Corporation may stop the fermentation of the samples it takes.”

## CHAPTER VIII

### INVESTMENTS OF THE CAISSE DE DÉPÔT ET PLACEMENT DU QUÉBEC

#### ACT RESPECTING THE CAISSE DE DÉPÔT ET PLACEMENT DU QUÉBEC

**21.** Section 31 of the Act respecting the Caisse de dépôt et placement du Québec (chapter C-2) is amended

(1) by replacing “the infrastructures of a single operation” in subparagraph *a.1* of the first paragraph by “infrastructures”;

(2) by striking out the second paragraph.

**22.** Section 32 of the Act is amended

(1) in the first paragraph,

(a) by replacing subparagraph 2 by the following subparagraph:

“(2) if the shares or other securities are issued by a legal person described in subparagraph *a.1* or *a.2* of the first paragraph of section 31, the Fund may not acquire securities that bring its total investment in shares and evidences of indebtedness issued by the following persons to more than 3.5% of its total assets:

(a) the legal person,

(b) all the legal persons described in subparagraph *a.1* of the first paragraph of section 31 whose respective principal activities relate to the infrastructures of a single operation, or

(c) all the legal persons described in subparagraph *a.2* of the first paragraph of section 31 that acquire or hold, directly or indirectly, the shares and other securities issued by legal persons described in subparagraph *b* of this subparagraph 2; and”;

(b) by replacing “subparagraph *a* or *a.1* of the first paragraph of section 31, the Fund may not, except to the extent provided for in the third paragraph,” in the portion of subparagraph 3 before subparagraph *a* by “any of subparagraphs *a*, *a.1* and *a.2* of the first paragraph of section 31, the Fund may not”;

(c) by striking out “or a legal person described in subparagraph *a.2* of the first paragraph of section 31; in the latter case, the limit is set at 3.5%” in subparagraph *b* of subparagraph 3;

(2) by replacing the second and third paragraphs by the following paragraph:

“However, where the Fund acquires and holds, directly or indirectly, all the common shares of a legal person described in subparagraph *a.2* of the first paragraph of section 31, subparagraph *a* of subparagraph 2 of the first paragraph of this section ceases to apply; in such a case, the Fund must ensure that the legal person complies with the provisions of subparagraph 2 of the first paragraph and those of this paragraph, as if the Fund held or acquired the shares or other securities described in those provisions and held or acquired by that legal person.”;

(3) by adding the following paragraph at the end:

“Each project that is the subject of an agreement entered into under section 88.10 of the Transport Act (chapter T-12) constitutes a single operation within the meaning of subparagraph *b* of subparagraph 2 of the first paragraph.”

**23.** Section 37.1 of the Act is amended by replacing subparagraph *a* of the first paragraph by the following subparagraph:

“(a) whose principal activity consists in acquiring, holding, managing or developing, through third persons, mineral, gas or forest resources or assets promoting energy transition, or whose principal activity consists in investing in such resources or assets;”.

## CHAPTER IX

### INTEREST ON THE REPAYMENT OF FINANCIAL ASSISTANCE FOR EDUCATION EXPENSES

**24.** Despite any inconsistent provision, the rate of interest prescribed by section 73 of the Regulation respecting financial assistance for education expenses (chapter A-13.3, r. 1) applicable to the payment of interest by the person referred to in section 42.1 of the Act respecting financial assistance for education expenses (chapter A-13.3), as well as to the payment of interest by the borrower in default referred to in section 80 of that Regulation and by the person referred to in section 101 of that Regulation, is 0% for the period from 1 April 2022 to 31 March 2023.

In addition, the rate of interest to be applied in respect of an amount of financial assistance for education expenses received without entitlement before 1 May 2004 that a person must repay to the Minister of Higher Education, Research, Science and Technology is also 0% for the period specified in the first paragraph.

For the purposes of this section, the borrower or the person may, not later than 30 September 2023, request from their financial institution or the Minister, as applicable, that any payment made during the period specified in the first paragraph be reduced by the difference between the amount of interest the

borrower or person should have paid on a payment had it not been for the application of this section and the amount of interest determined under this section for that payment. In the absence of such a request, the difference between the amounts of interest is deducted from the balance of the principal of the borrower's loan or of any amount owed by the person.

**25.** The Minister of Higher Education, Research, Science and Technology pays to the financial institution, in lieu of the borrower, the interest, accrued from 1 April 2022 to 31 March 2023, on the balance, including the capitalized interest, of the loan granted to the borrower under the Act respecting financial assistance for education expenses and in accordance with the terms and conditions prescribed by the Regulation respecting financial assistance for education expenses, made by Order in Council 844-90 dated 20 June 1990 (1990, G.O. 2, 1685), as amended from time to time, at the rate prescribed by section 68 of that Regulation.

For the purposes of this section, the borrower may, not later than 30 September 2023, request from the borrower's financial institution that any payment made during the period referred to in the first paragraph be reduced by the amount of interest paid by the Minister. In the absence of such a request, the amount of interest is deducted from the balance of the principal of the borrower's loan.

**26.** The Minister of Higher Education, Research, Science and Technology waives the payment of the interest to be paid by the borrower, accrued from 1 April 2022 to 31 March 2023, on the balance, including the capitalized interest, of a loan granted to the borrower under the Student Loans and Scholarships Act (chapter P-21) or the Act respecting financial assistance for education expenses and in accordance with the terms and conditions prescribed by the Regulation respecting financial assistance for education expenses, made by Order in Council 844-90 dated 20 June 1990, as amended from time to time, and in respect of which judicial proceedings were instituted and ended with a judgment or agreement confirming the exigibility of the balance.

For the purposes of this section, the borrower may, not later than 30 September 2023, request from the Minister that any payment made during the period referred to in the first paragraph be reduced by the amount of interest waived by the Minister for that payment. In the absence of such a request, the amount of interest is deducted from the balance of the principal of the borrower's loan.

## CHAPTER X

### SUPPLEMENTAL PENSION PLANS

#### SUPPLEMENTAL PENSION PLANS ACT

**27.** Section 90.1 of the Supplemental Pension Plans Act (chapter R-15.1) is amended by adding the following paragraph at the end:

“Every member or spouse at least 55 years of age who has elected to receive variable benefits is entitled to apply for payment in one or more instalments of all or part of the funds referred to in the first paragraph, on the conditions and within the time prescribed by regulation.”

**28.** Section 92 of the Act is amended by adding the following paragraph at the end:

“In addition, every member or spouse at least 55 years of age is entitled to replace, under conditions prescribed by regulation, all or part of the pension to which the member or spouse has become entitled by a payment in one or more instalments out of a pension plan prescribed by regulation.”

**29.** Section 244 of the Act is amended, in the first paragraph,

(1) by inserting “, as well as the conditions and time limits applicable to the payment in one or more instalments of all or part of the funds referred to in the first paragraph of that section” after “benefits” in subparagraph 3.1.1;

(2) by replacing “, assumptions, rules or factors” in subparagraph 4 by “and rules”.

**30.** Section 257 of the Act is amended, in paragraph 5,

(1) by inserting the following subparagraph after subparagraph *a.1*:

“(a.2) the payment in one or more instalments provided for in section 90.1;”;

(2) by replacing “lump-sum payment” in subparagraph *b* by “payment in one or more instalments”.

## CHAPTER XI

### TOURISM PARTNERSHIP FUND

#### ACT RESPECTING THE MINISTÈRE DU TOURISME

**31.** Section 21 of the Act respecting the Ministère du Tourisme (chapter M-31.2) is amended by inserting the following paragraph after paragraph 1:

“(1.1) the fees collected under the Tourist Accommodation Act (chapter H-1.01) upon the registration or renewal of the registration of a tourist accommodation establishment;”.

**32.** The Act is amended by inserting the following section after section 21:

“**21.1.** The sums required for the payment of a compensation to bodies recognized by the Minister for the registration of tourist accommodation establishments, and the renewal of that registration, carried out by those bodies under an agreement entered into under section 6 of the Tourist Accommodation Act (chapter H-1.01) are debited from the Fund.”

## **CHAPTER XII**

### **RESPONSIBILITIES OF THE ENTERPRISE REGISTRAR**

#### **BUSINESS CORPORATIONS ACT**

**33.** Section 492 of the Business Corporations Act (chapter S-31.1) is amended by adding the following paragraph at the end:

“The first paragraph applies despite section 154 of the Act respecting the legal publicity of enterprises (chapter P-44.1).”

**34.** The Act is amended by inserting the following section after the heading of Chapter XXII:

“**493.1.** In addition to the provisions that confer responsibilities on him or her, the enterprise registrar, or any person authorized for that purpose by the Minister, may conduct an investigation in order to repress an offence against a provision of sections 31, 33, 34, 40, 41, 252, 254, 268 and 299.

The provisions of the second paragraph of section 128 and sections 129 to 131 of the Act respecting the legal publicity of enterprises (chapter P-44.1) apply with respect to an investigation conducted under this section.”

**35.** Section 494 of the Act is amended by inserting “and those of Chapter XXI” after “enterprise registrar”.

**36.** Section 495 of the Act is amended by replacing “and 367” by “, 367 and 493.1”.

## CHAPTER XIII

### LEGAL PUBLICITY OF ENTERPRISES

#### ACT RESPECTING THE LEGAL PUBLICITY OF ENTERPRISES

**37.** Section 0.4 of the Act respecting the legal publicity of enterprises (chapter P-44.1) is amended by replacing subparagraphs 1 and 2 of the first paragraph by the following subparagraphs:

“(1) the person controls or holds, even indirectly, or is a beneficiary of, a number of shares or units of the registrant conferring on the person the power to exercise 25% or more of the voting rights attached to the shares or units issued by the registrant;

“(2) the person controls or holds, even indirectly, or is a beneficiary of, a number of shares or units of the registrant the value of which corresponds to 25% or more of the fair market value of the shares or units issued by the registrant;”.

**38.** Section 33 of the Act is amended by replacing subparagraph 2.1 of the second paragraph by the following subparagraph:

“(2.1) the names, domiciles and dates of birth of the ultimate beneficiaries, any other name used by the ultimate beneficiaries in Québec and by which they are identified as well as, according to the terms determined by regulation of the Government, the condition under which each ultimate beneficiary became one, the percentage of voting rights that may be exercised by each ultimate beneficiary according to the number of shares or units of the registrant each one holds or controls or of which each one is a beneficiary or the percentage of the fair market value corresponding to the value of the number of shares or units of the registrant that each ultimate beneficiary holds or controls or of which each one is a beneficiary;”.

**39.** Section 59 of the Act is amended by inserting “in order to institute penal proceedings for an offence under this Act or” after “to exist” in the last paragraph.

**40.** Section 73 of the Act is amended

(1) by replacing “, including the obligation to file a declaration or a notice,” in the first paragraph by “or with an obligation imposed by any other Act relating to the filing of a declaration or any other document with the registrar”;

(2) by replacing “, paragraph 2 of section 155, 156 or 157, or section” in the last paragraph by “or”.

**41.** Section 98 of the Act is amended by replacing subparagraph 6.2 of the first paragraph by the following subparagraph:

“(6.2) the names and domiciles of the ultimate beneficiaries as well as the condition under which each ultimate beneficiary became one, the percentage of voting rights that may be exercised by each ultimate beneficiary according to the number of shares or units of the registrant each one holds or controls or of which each one is a beneficiary or the percentage of the fair market value corresponding to the value of the number of shares or units of the registrant that each ultimate beneficiary holds or controls or of which each one is a beneficiary;”.

**42.** Section 121 of the Act is amended by striking out the second paragraph.

**43.** Section 150 of the Act is amended by replacing paragraph 5 by the following paragraph:

“(5) the terms relating to the declaration of the condition under which each ultimate beneficiary became one, the percentage of voting rights that may be exercised by each ultimate beneficiary according to the number of shares or units of the registrant that each one holds or controls or of which each one is a beneficiary and the percentage of the fair market value corresponding to the value of the number of shares or units of the registrant that each ultimate beneficiary holds or controls or of which each one is a beneficiary; and”.

**44.** Sections 152 to 155 of the Act are replaced by the following sections:

“**152.** Whoever fails to file with the registrar within the time prescribed under this Act or any other Act a declaration or any other document duly completed is liable to a fine of not less than \$500 nor more than \$5,000 in the case of a natural person, and not less than \$1,000 nor more than \$10,000 in any other case.

“**153.** A registrant or a person acting for a registrant as administrator of the property of others who fails to comply within the prescribed time with a request of the registrar under section 73 is liable to a fine of not less than \$500 nor more than \$5,000 in the case of a natural person, and not less than \$1,000 nor more than \$10,000 in any other case.

“**154.** Whoever files with the registrar under this Act or any other Act a declaration or any other document that is false or misleading is liable to a fine of not less than \$500 nor more than \$5,000 in the case of a natural person, and not less than \$1,000 nor more than \$10,000 in any other case.

“**155.** A registrant who fails to be registered, in particular because the registrant failed to file the registration declaration referred to in section 32 or the application for the revocation of a cancellation of registration referred to in section 63, is liable to a fine of not less than \$2,000 nor more than \$20,000.”



**45.** Sections 156 and 157 of the Act are repealed.

**46.** Section 158 of the Act is amended

(1) by striking out “Commet une infraction” in the French text;

(2) by replacing “guilty of an offence” by “liable to a fine of not less than \$500 nor more than \$5,000 in the case of a natural person, and not less than \$1,000 nor more than \$10,000 in any other case”.

**47.** Sections 158.1 and 159 of the Act are repealed.

**48.** Section 160 of the Act is amended by replacing “157” by “155”.

**49.** Section 162 of the Act is replaced by the following section:

“**162.** Whoever contravenes section 126 or 131 is liable to a fine of not less than \$2,500 nor more than \$25,000.”

#### ACT RESPECTING CONTRACTING BY PUBLIC BODIES

**50.** Schedule I to the Act respecting contracting by public bodies (chapter C-65.1) is amended by striking out the portion relating to offences under the Act respecting the legal publicity of enterprises (chapter P-44.1).

#### ACT MAINLY TO IMPROVE THE TRANSPARENCY OF ENTERPRISES

**51.** Section 21 of the Act mainly to improve the transparency of enterprises (2021, chapter 19) is amended by replacing “third paragraph” in paragraph 2 by “second paragraph”.

### CHAPTER XIV

#### IMPLEMENTATION OF COMPLEMENTARY AGREEMENT NO. 29 TO THE JAMES BAY AND NORTHERN QUÉBEC AGREEMENT AND REGISTERS OF INDIGENOUS BENEFICIARIES

### DIVISION I

#### AMENDING PROVISIONS

#### ACT RESPECTING CREE, INUIT AND NASKAPI NATIVE PERSONS

**52.** The Act respecting Cree, Inuit and Naskapi Native persons (chapter A-33.1) is amended by inserting the following section after section 12:

“**12.1.** Despite the first paragraph of section 12, a Cree beneficiary is deemed to be domiciled in, and not absent from, the territory if the Cree

beneficiary left, or was relocated outside, the territory for any of the following reasons and for as long as such a reason applies:

- (a) the Cree beneficiary receives health care not offered in the territory;
- (b) the Cree beneficiary receives educational services not offered in the territory; or
- (c) the Cree beneficiary works on behalf of an organization whose mandate is to promote the welfare of the Crees.

Every dependent beneficiary who accompanies a Cree beneficiary during that period is also deemed to be domiciled in, and not absent from, the territory.

Every Cree beneficiary who is either of the following persons is considered to be a dependent beneficiary:

(a) the consort of a Cree beneficiary who is residing permanently with the Cree beneficiary; or

(b) the child who is neither married nor in a civil union, whatever the child's filiation and taking into account Cree customs, who is dependent on a Cree beneficiary for the greater part of the year and who

- i. is under 18 years of age,
- ii. is 18 years of age or over and is attending an educational institution on a full-time basis, or
- iii. is a handicapped person 18 years of age or over and is not receiving financial support or any other form of assistance in respect of his or her handicap.

For the purposes of this section, two persons of the opposite or of the same sex who, in accordance with applicable laws or Cree customs, are married or in a civil union or are de facto spouses are consorts."

**53.** Section 15 of the Act is amended by replacing "appointed to the Ministère de la Santé et des Services sociaux" by "appointed by the minister designated by the Government".

**54.** Section 31.1 of the Act is amended by replacing "Minister of Health and Social Services" in the third paragraph by "minister designated under section 15".

## **DIVISION II**

### **TRANSITIONAL PROVISION**

**55.** The registers, files and other documents of the Secretary General, appointed to the Ministère de la Santé et des Services sociaux under section 15 of the Act respecting Cree, Inuit and Naskapi Native persons (chapter A-33.1), as it read before being amended by section 53 of this Act, become those of the Secretary General appointed by the minister in accordance with section 15 of that Act, as amended by section 53 of this Act.

## **CHAPTER XV**

### **REMUNERATED PASSENGER TRANSPORTATION BY AUTOMOBILE**

#### **DIVISION I**

##### **AMENDING PROVISIONS**

#### **ACT RESPECTING REMUNERATED PASSENGER TRANSPORTATION BY AUTOMOBILE**

**56.** The Act respecting remunerated passenger transportation by automobile (chapter T-11.2) is amended by inserting the following chapter after section 52:

##### **“CHAPTER III.1**

##### **“GENERAL REQUIREMENT**

**“52.1.** No one may, when soliciting a person with a view to offer the person remunerated passenger transportation by automobile, behave in such a way that may importune or intimidate the solicited person, in particular,

- (1) threaten or insult the person;
- (2) follow the person or impede the person’s movement;
- (3) touch or attempt to touch the person or the person’s property; or
- (4) persistently solicit the person despite the person’s refusal or lack of response.”

**57.** The Act is amended by inserting the following section after section 61:

**“61.1.** Qualified drivers who offer remunerated passenger transportation by automobile whose starting point is a place determined by regulation of the Minister must be authorized to do so by the person in charge of the place. They must in such case have in their possession a reproduction of the authorization so issued. The regulation specifies the form and content of the authorization.

The person in charge of the place must see to it that a register of the authorizations issued by the person is kept. The conditions and procedures for keeping and preserving the register and for sharing the information it contains with the Société, the Commission and persons acting as inspectors for the purposes of this Act are prescribed by government regulation.”

**58.** Section 169 of the Act is amended by inserting the following paragraph after paragraph 2:

“(2.1) qualified drivers who offer remunerated passenger transportation by automobile without having in their possession a reproduction of the authorization issued by the person in charge of a place determined by regulation of the Minister;”.

**59.** Section 171 of the Act is amended by inserting the following subparagraph after subparagraph *b* of paragraph 1:

“(b.1) offer remunerated passenger transportation by automobile whose starting point is a place determined by regulation of the Minister without having been authorized to do so by the person in charge of the place,”.

**60.** Section 172 of the Act is amended, in paragraph 1,

(1) by inserting “or that referred to in section 61.1” after “section 52” in subparagraph *e*;

(2) by inserting “section 52.1,” after “contravenes” in subparagraph *g*.

## **DIVISION II**

### **OTHER PROVISION**

**61.** Any first regulation made under section 61.1 of the Act respecting remunerated passenger transportation by automobile (chapter T-11.2), enacted by section 57 of this Act, may have a shorter publication period than that required under section 11 of the Regulations Act (chapter R-18.1), but not shorter than 20 days. Despite section 17 of that Act, the regulation comes into force on the fifth day after the date of its publication or on any later date specified in the regulation.

## **CHAPTER XVI**

### **FINAL PROVISIONS**

**62.** The provisions of section 12 have effect from 2 June 2022.

**63.** The provisions of this Act come into force on 31 May 2023, except

(1) those of sections 1 to 8, which come into force

(a) on the date of coming into force of the first regulation made under subparagraphs 33.7.1 to 33.7.6 of the first paragraph of section 677 of the Act respecting the Québec sales tax (chapter T-0.1), enacted by section 9 of this Act, in respect of

i. the operator of an establishment providing restaurant services and a person to whom section 350.60.6 of the Act respecting the Québec sales tax applies, or

ii. the operator of an establishment providing restaurant services who, before the date preceding the date of coming into force of the first regulation made under subparagraphs 33.7.1 to 33.7.6 of the first paragraph of section 677 of the Act respecting the Québec sales tax, enacted by section 9 of this Act, entered into an agreement with the Minister of Revenue as part of a pilot project relating to mandatory billing in the restaurant service and bar sectors and who is exempted from a requirement of any of sections 350.51 to 350.56.1 of the Act respecting the Québec sales tax under section 350.57 of that Act, where the exemption has not been revoked by the Minister before that date; or

(b) on 1 June 2025 or, if it precedes that date, the earliest of the following dates, established in accordance with subparagraphs i to iii, in respect of the operator of an establishment providing restaurant services or a person referred to in those subparagraphs:

i. the date on which the operator to whom section 350.60.4 of the Act respecting the Québec sales tax applies or the person to whom section 350.60.5 of that Act applies first transmits to the Minister of Revenue, after the date preceding the date of coming into force of the first regulation made under subparagraphs 33.7.1 to 33.7.6 of the first paragraph of section 677 of the Act respecting the Québec sales tax, enacted by section 9 of this Act, the information referred to in section 350.60.4 or 350.60.5 of that Act, as the case may be, by means of the equipment described in section 350.60.3 of that Act,

ii. the date on which the operator to whom section 350.60.4 of the Act respecting the Québec sales tax applies makes, after the date preceding the date of coming into force of the first regulation made under subparagraphs 33.7.1 to 33.7.6 of the first paragraph of section 677 of the Act respecting the Québec sales tax, enacted by section 9 of this Act, the operator's first supply of a meal, property or service, as part of the operation of the establishment providing restaurant services, where the operation of that establishment begins after that date, and

iii. the date on which the person to whom section 350.60.5 of the Act respecting the Québec sales tax applies makes, after the date preceding the date of coming into force of the first regulation made under subparagraphs 33.7.1 to 33.7.6 of the first paragraph of section 677 of the Act respecting the Québec sales tax, enacted by section 9 of this Act, the person's first supply of a property or service in respect of an establishment providing restaurant services under an agreement entered into with the operator of that establishment; and

(2) those of sections 52 to 55, which come into force on the date or dates to be set by the Government.



