

WHEREAS, in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), a draft of the Regulation to amend the Regulation respecting the selection of foreign nationals was published in Part 2 of the *Gazette officielle du Québec* of 12 May 2010 with a notice that it could be made by the Government on the expiry of 45 days following that publication;

WHEREAS the 45-day period has expired;

WHEREAS it is expedient to make the Regulation with amendments;

IT IS ORDERED, therefore, on the recommendation of the Minister of Immigration and Cultural Communities:

THAT the Regulation to amend the Regulation respecting the selection of foreign nationals, attached to this Order in Council, be made.

GÉRARD BIBEAU,  
*Clerk of the Conseil exécutif*

## Regulation to amend the Regulation respecting the selection of foreign nationals

An Act respecting immigration to Québec  
(R.S.Q., c. I-0.2, s. 3.3, 1st par., subpar. f.1.0.1)

**1.** The Regulation respecting the selection of foreign nationals (c. I-0.2, r. 4) is amended by inserting “or, in the case of a foreign national who wishes to stay temporarily in Québec to work as a live-in caregiver, as defined in the Immigration and Refugee Protection Regulations (SOR/02-227), for a period of not more than 48 months.” after “months” in the second sentence of paragraph 4 of section 50.

**2.** This Regulation comes into force on the fifteenth day following the date of its publication in the *Gazette officielle du Québec*.

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Gouvernement du Québec

## O.C. 642-2010, 7 juillet 2010

Tobacco Tax Act  
(R.S.Q., c. I-2)

An Act respecting the Ministère du Revenu  
(R.S.Q., c. M-31)

An Act respecting the Québec sales tax  
(R.S.Q., c. T-0.1)

### Various regulations of a fiscal nature — Amendments

Regulations to amend various regulations of a fiscal nature

WHEREAS the Minister of Finance, in his Budget Speech of 23 March 2006, announced two measures aimed at reducing tax evasion and undeclared labour in the restaurant sector, i.e. the obligation for restaurant operators to provide the customer with an invoice and the obligation for restaurant operators to produce the invoice for the transaction with a cash register equipped with a microcomputer held inside a secure box;

WHEREAS the legislative provisions giving effect to those measures were added in the Act giving effect to the Economic Statement delivered on 14 January 2009, to the Budget Speech delivered on 19 March 2009 and to certain other budget statements (2010, c. 5), which was assented to on 20 April 2010;

WHEREAS the Act to amend the Tobacco Tax Act and other legislative provisions primarily to counter tobacco smuggling (2009, c. 47) came into force on 19 November 2009 and provides for various measures aimed at countering tobacco smuggling;

WHEREAS, among other measures aimed at countering tobacco smuggling, section 7.10.1 of the Tobacco Tax Act (R.S.Q., c. I-2) provides that the holder of a manufacturer’s permit must keep a register setting out the inventory of the tobacco manufacturing equipment in the permit holder’s possession, its origin and the manner in which it was disposed of, if such is the case, as well as any other information prescribed by regulation;

WHEREAS, under section 19 of the Tobacco Tax Act, for the purpose of carrying into effect the provisions of the Act according to their true intent or of supplying any deficiency therein, the Government may make such regulations, not inconsistent with the Act, as are considered necessary;

WHEREAS, under the first paragraph of section 96 of the Act respecting the Ministère du Revenu (R.S.Q., c. M-31), the Government may make regulations, in particular, to prescribe the measures required to carry out the Act;

WHEREAS subparagraph 33.2 of the first paragraph of section 677 of the Act respecting the Québec sales tax (R.S.Q., c. T0.1) provides, in particular, that the Government may, by regulation, determine, for the purposes of section 350.51 of that Act, the prescribed information that an invoice must contain and the prescribed cases and conditions in respect of which an invoice is not provided to the recipient;

WHEREAS subparagraph 33.3 of the first paragraph of section 677 of the Act provides, in particular, that the Government may, by regulation, determine, for the purposes of section 350.52 of that Act, the prescribed devices, the prescribed information and the prescribed cases in respect of which information is not required to be entered without delay;

WHEREAS subparagraph 33.4 of the first paragraph of section 677 of the Act provides, in particular, that the Government may, by regulation, determine, for the purposes of section 350.53 of that Act, the prescribed cases and conditions in respect of which a document may be provided;

WHEREAS subparagraph 33.5 of the first paragraph of section 677 of the Act provides, in particular, that the Government may, by regulation, determine, for the purposes of section 350.54 of that Act, the prescribed periods, prescribed times and prescribed cases;

WHEREAS subparagraph 33.6 of the first paragraph of section 677 of the Act provides, in particular, that the Government may, by regulation, determine, for the purposes of sections 350.55 and 350.56 of that Act, the prescribed manner of notifying the Minister;

WHEREAS it is expedient to amend the Regulation respecting the application of the Tobacco Tax Act (R.R.Q., c. I-2, r. 1) to give effect to a legislative provision introduced in the Tobacco Tax Act by section 7 of chapter 47 of the Statutes of 2009;

WHEREAS it is expedient to amend the Regulation respecting fiscal administration (R.R.Q., c. M-31, r. 1) to provide for delegations of signature to take into account the changes made to certain fiscal laws;

WHEREAS it is expedient to amend the Regulation respecting the Québec sales tax (R.R.Q., c. T-0.1, r. 2) to give effect to legislative provisions introduced in the Act respecting the Québec sales tax by section 227 of chapter 5 of the Statutes of 2010;

WHEREAS, under section 12 of the Regulations Act (R.S.Q., c. R-18.1), a proposed regulation may be made without the prior publication provided for in section 8 of that Act, if the authority making it is of the opinion that the fiscal nature of the norms established, amended or repealed therein warrants it;

WHEREAS, under section 18 of the Act, a regulation may come into force on the date of its publication in the *Gazette officielle du Québec* where the authority that has made it is of the opinion that the fiscal nature of the norms established, amended or repealed therein warrants it;

WHEREAS the Government is of the opinion that the fiscal nature of the norms established, amended or repealed by the regulations attached to this Order in Council justifies the absence of prior publication and such coming into force;

WHEREAS, under section 27 of the Act, the Act does not prevent a regulation from taking effect before the date of its publication in the *Gazette officielle du Québec* where the Act under which it is made expressly provides therefor;

WHEREAS, under section 20 of the Tobacco Tax Act, every regulation made under the Act comes into force on the date of its publication in the *Gazette officielle du Québec* or on a later date fixed therein. Such a regulation may also, once published and where it so provides, take effect on a date prior to its publication but not prior to the date on which the legislative provision under which it is made takes effect;

WHEREAS, under section 97 of the Act respecting the Ministère du Revenu, every regulation made under the Act comes into force on the date of its publication in the *Gazette officielle du Québec* or on any later date fixed therein and may, if it so provides, apply to a period prior to its publication;

WHEREAS, under the second paragraph of section 677 of the Act respecting the Québec sales tax, regulations made under the Act come into force on the date of their publication in the *Gazette officielle du Québec*, unless they fix another date which may in no case be prior to 1 July 1992;

IT IS ORDERED, therefore, on the recommendation of the Minister of Revenue:

THAT the following Regulations be made:

— the Regulation to amend the Regulation respecting the application of the Tobacco Tax Act;

— the Regulation to amend the Regulation respecting fiscal administration;

— the Regulation to amend the Regulation respecting the Québec sales tax.

GÉRARD BIBEAU,  
*Clerk of the Conseil exécutif*

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## Regulation to amend the Regulation respecting the application of the Tobacco Tax Act

Tobacco Tax Act  
(R.S.Q., c. I-2, ss. 19 and 20)

**1.** The Regulation respecting the application of the Tobacco Tax Act (R.R.Q., c. I-2, r. 1) is amended by inserting the following after section 1.5:

“**1.5.1.** For the purposes of section 7.10.1 of the Act, the register that must be kept by the holder of a manufacturer’s permit must indicate

(a) a description of the tobacco manufacturing equipment, the name of the manufacturer, the trademark, model, serial number and capacity;

(b) the name and address of the vendor or lessor of the tobacco manufacturing equipment and, where applicable, the registration number assigned to the vendor or lessor in accordance with section 415 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1) and the number of the manufacturer’s permit;

(c) the date of acquisition or of the start of the lease of the tobacco manufacturing equipment, the price or rent and the term of the lease as well as the invoice number;

(d) in the case of imported tobacco manufacturing equipment, the number of every document related thereto issued by, as the case may be, the Canada Border Services Agency or the Canada Revenue Agency and, where applicable, the name and address of the customs broker;

(e) the name and address of the carrier of the tobacco manufacturing equipment, the address of the place of delivery, the delivery date and the number of the receiving document;

(f) the date of commissioning and, where applicable, the date of the end of the use of the tobacco manufacturing equipment;

(g) where the holder of a manufacturer’s permit disposes, by sale, lease or otherwise, of the tobacco manufacturing equipment, the name and address of the purchaser or lessee, the date on which the holder disposed of the equipment, the price or rent and the term of the lease, the number of the manufacturer’s permit of the purchaser or lessee and the number of every document relating thereto;

(h) where the holder of a manufacturer’s permit disposes of the tobacco manufacturing equipment for its destruction, its recycling or the recovery of parts, the name and address of the person in charge of the destruction, recycling or recovery and the date on which the holder disposed of the equipment.”.

**2.** This Regulation comes into force on the date of its publication in the *Gazette officielle du Québec*.

## Regulation to amend the Regulation respecting fiscal administration

An Act respecting the Ministère du Revenu  
(R.S.Q., c. M-31, s. 96, 1st par. and s. 97)

**1.** (1) The Regulation respecting fiscal administration (R.R.Q., c. M-31, r. 1) is amended by inserting the following after section 7R23.5:

“**7R23.6.** A public servant who holds the position of Director of Tax Audit Technology Research at the Direction générale adjointe de la recherche fiscale within the Direction générale de la planification, de l’administration et de la recherche is authorized to sign the documents required for the purposes of sections 350.56 and 350.57 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1).”.

(2) Paragraph 1 has effect from 20 April 2010.

**2.** The Regulation is amended by inserting the following after section 7R91:

“**7R92.** A public servant who holds the position of Director of Electronic Solutions and Government Partnerships within the Direction générale du traitement et des technologies is authorized to sign, in place of the Minister of Revenue but within the limits of the public servant’s duties, any agreement to establish rules or procedures in connection with the organization of the process for validating software or a computer application enabling the electronic transmission of data or the

reproduction of forms, or any agreement to establish rules or procedures to ensure a sales registration system, a cash register or software is compatible with a device referred to in section 350.52 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1).”.

**3.** This Regulation comes into force on the date of its publication in the *Gazette officielle du Québec*.

## Regulation to amend the Regulation respecting the Québec sales tax

An Act respecting the Québec sales tax (R.S.Q., c. T-0.1, s. 677, 1st and 2nd pars.)

**1.** The Regulation respecting the Québec sales tax (R.R.Q., c. T-0.1, r. 2) is amended by inserting the following after section 346.1R1:

### “RESTAURANT SERVICES

“**350.51R1.** For the purposes of sections 350.51R3 to 350.51R9,

“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.

**350.51R2.** For the purposes 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 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.

**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 as declared to the enterprise registrar or, if no name has been so declared, the name under which the establishment 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.

**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.

**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 partial total of the value of the consideration paid or payable in respect of the supply, determined without reference to the goods and services tax paid or payable for 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 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 is both the 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.

**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).

**350.51R7.** Where the operator of an establishment providing restaurant services is a registrant and makes a supply of meals to be consumed during an event by a group of persons 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 total value of the consideration payable in respect of the supply, determined without reference to the goods and services tax paid or payable for 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 7 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.

**350.51R8.** For the purposes of section 350.51 of the Act, section 350.51R9 lists 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.

**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.

**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 section 350.56 of the Act, a device referred to in Schedule IV needs not contain all the software components furnished for that purpose by the Minister, and their updates, to be a prescribed device.

**350.52R2.** For the purposes of the second paragraph of section 350.52 of the Act, section 350.52R3 lists the information that is the prescribed information concerning an operation relating to an invoice or the supply of a meal.

**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.

**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.

**350.53R2.** The original or a copy of the written agreement for the supply referred to in section 350.51R7, or any other document requesting payment of the consideration for the supply may be provided to the recipient.

**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.

**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.

**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 of the Act.

**350.54R2.** For the purposes of section 350.54 of the Act, the prescribed periods correspond to calendar months.

**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.

**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, a public servant in the Service d’implantation et de suivi des modules d’enregistrement des ventes at the Direction générale adjointe de la recherche fiscale within the Direction générale de la planification, de l’administration et de la recherche at the Ministère du Revenu.

**350.56R1.** For the purposes of section 350.56 of the Act, sections 350.56R2 to 350.56R4 determine the prescribed manner of notifying the Minister.

**350.56R2.** For a person, the prescribed manner of notifying the Minister is to use an electronic process provided for that purpose by Clic Revenu electronic services, when the person activates, deactivates, initializes, maintains or updates a device referred to in section 350.52 of the Act or, in respect of such a device,

- (1) reactivates the device;
- (2) cancels or reinitializes the password used by an operator;
- (3) updates a software component; or
- (4) updates the information required under paragraphs 1 and 2 of section 350.51R3 and paragraphs 5 and 6 of section 350.51R5.

**350.56R3.** For a registrant, the prescribed manner of notifying the Minister when a device referred to in section 350.52 of the Act has been deactivated, reactivated or initialized is to notify, by telephone, a public servant at the Centre d'assistance aux services à la clientèle at the Direction principale des services à la clientèle des particuliers within the Direction générale des particuliers at the Ministère du Revenu.

**350.56R4.** For the manufacturer of the device referred to in section 350.52 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.”.

**2.** The Regulation is amended by adding the following after Schedule III:

**“SCHEDULE IV**  
(s. 350.52R1)

**PRESCRIBED DEVICES**

Mini-PC Model AEC-6822 manufactured by AAEON and secured by IBM Canada using a seal containing a unique number and an image identifying Revenu Québec”.

**3.** Sections 350.51R1 to 350.51R5, 350.51R8 and 350.51R9 of the Regulation, enacted by section 1, come into force on 1 September 2010. However, for the period, if applicable, preceding the date on which sections 350.52 to 350.55 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1) take effect in respect of an operator of an establishment providing restaurant services, that is a registrant, or of an establishment of such an operator, as the case may be, section 350.51R5 of the Regulation, enacted by section 1, is to be read as follows:

**“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:

- (1) the information required under paragraphs 1 to 6 of section 350.51R3;
- (2) the partial total of the value of the consideration paid or payable in respect of the supply that is not the goods and services tax paid or payable for the supply;
- (3) the registration number assigned to the operator pursuant to subsection 241(1) of the Excise Tax Act (R.S.C. 1985, c. E-15);
- (4) the registration number assigned to the operator pursuant to section 415 of the Act;
- (5) the total of the goods and services tax paid or payable for the supply;
- (6) the total of the tax paid or payable for the supply; and
- (7) the total amount for the supply that is both the tax paid or payable and the value of the consideration paid or payable in respect of the supply.”.

**4.** Sections 350.56R1 to 350.56R4 of the Regulation, enacted by section 1, have effect from 20 April 2010.

**5.** Sections 350.51R6, 350.51R7, 350.52R1 to 350.52R3, 350.53R1 to 350.53R4, 350.54R1 to 350.54R3 and 350.55R1 of the Regulation, enacted by section 1, and Schedule IV to the Regulation, enacted by section 2, come into force on 1 November 2011 or on the earliest of the dates set in accordance with the following paragraphs *a* to *c* in respect of each operator of an establishment providing restaurant services to which the paragraphs apply, if the date precedes 1 November 2011:

(*a*) the date on which an operator activates in an establishment, after 31 August 2010, a device referred to in section 350.52 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1), in respect of that establishment;

(*b*) the date on which an operator makes the first supply of a meal in an establishment if the supply is made after 31 August 2010 and is the first supply made in connection with the operation of the establishment, in respect of that establishment; or

(*c*) the date that is 60 days after the date of a notice sent to an operator of an establishment providing restaurant services to the effect that the operator committed an offence against a fiscal law after 20 April 2010.