

5. The Minister may take quarterly, for the management of joint portfolios, fees corresponding to 1.5% per year of the average assets under administration, up to the rate of return of the portfolios.

For the purposes of the first paragraph, the average assets under administration are equal to the result obtained by dividing the amount equal to the sum of the assets at the end of each month in the quarter preceding that in which the fees are taken, by three.

6. The Minister may charge, for each copy of a document on which appears the information requested under section 21 of the Act, the tariff provided for in the Regulation respecting fees for the transcription, reproduction or transmission of documents or personal information (chapter A-2.1, r. 3).

102226

Gouvernement du Québec

O.C. 586-2015, 30 June 2015

Taxation Act
(chapter I-3)

An Act respecting the Québec sales tax
(chapter T-0.1)

Various regulations of a fiscal nature — Amendment

Regulations to amend various regulations of a fiscal nature

WHEREAS the Minister of Finance announced in the Budget Speech of 4 June 2014 that measures to fight tax evasion and undeclared work were to be set in place, including a requirement for service suppliers to obtain a certificate from Revenu Québec, when entering into a construction contract or a personal placement or temporary help contract, as well as the introduction of sales recording modules in bars and restaurant-bars;

WHEREAS legislative provisions giving effect to those measures were enacted by the Act mainly to implement certain provisions of the budget speech of 4 June 2014 and return to a balanced budget in 2015-2016 (2015, chapter 8), assented to on 21 April 2015;

WHEREAS, under subparagraph *f* of the first paragraph of section 1086 of the Taxation Act (chapter I-3), the Government may make regulations to generally prescribe the measures required for the application of the Act;

WHEREAS, under the first paragraph of section 677 of the Act respecting the Québec sales tax (chapter T-0.1), the Government may make regulations to prescribe the measures required for the purposes of the Act;

WHEREAS it is expedient to amend the Regulation respecting the Taxation Act (chapter I-3, r. 1) to provide for the manner of applying for a certificate from Revenu Québec and the manner of verifying its authenticity;

WHEREAS it is expedient to amend the Regulation respecting the Québec sales tax (chapter T-0.1, r. 2) to provide for the various requirements to apply to invoice rules for operators of establishments providing restaurant services where alcoholic beverages are provided without food and for consumption on the premises and for any other person who may make a supply of property or a service in such an establishment, at its entrance or near the establishment, and the rules that apply to any person performing work in respect of a sales recording module;

WHEREAS it is expedient, with a view to more efficient application of the Act respecting the Québec sales tax, to amend the Regulation respecting the Québec sales tax to make terminological and consequential amendments;

WHEREAS, under section 12 of the Regulations Act (chapter R-18.1), a proposed regulation may be made without having been published as provided for in section 8 of the Act, if the authority making it is of the opinion that the fiscal nature of the norms established, amended or revoked in the regulation 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 revoked in the regulation warrants it;

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

WHEREAS section 27 of the Act provides that 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 the second paragraph of section 1086 of the Taxation Act, the regulations made under the Act come into force on the date of their publication in the *Gazette officielle du Québec* or on any later date fixed therein and they may also, once published and if they so provide, apply to a period prior to their publication, but not prior to the taxation year 1972;

WHEREAS, under the second paragraph of section 677 of the Act respecting the Québec sales tax, a regulation made under the Act comes into force on the date of its publication in the *Gazette officielle du Québec*, unless the regulation fixes another date which may in no case be prior to 1 July 1992;

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

THAT the regulations attached to this Order in Council be made:

— Regulation to amend the Regulation respecting the Taxation Act;

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

JUAN ROBERTO IGLESIAS,
Clerk of the Conseil exécutif

Regulation to amend the Regulation respecting the Taxation Act

Taxation Act
(chapter I-3, s. 1086, 1st par., subpar. *f* and 2nd par.)

1. The Regulation respecting the Taxation Act (chapter I-3, r. 1) is amended by inserting the following after section 1079.1R4:

“TITLE XXXIX.1 “CERTIFICATE FROM REVENU QUÉBEC

“**1079.8.18R1.** The prescribed manner of verifying the authenticity of a certificate from Revenu Québec is to use an electronic process provided for that purpose by Clic Revenu electronic services.

“**1079.8.19R1.** The prescribed manner of applying for a certificate from Revenu Québec is to use an electronic process provided for that purpose by Clic Revenu electronic services.”

2. This Regulation comes into force on 1 February 2016 except where it enacts section 1079.8.18R1, in which case it comes into force on 1 March 2016.

Regulation to amend the Regulation respecting the Québec sales tax

An Act respecting the Québec sales tax
(chapter T-0.1, s. 677, 1st par.)

1. Section 350.51R1 of the Regulation respecting the Québec sales tax (chapter T-0.1, r. 2) is amended by replacing “350.51R9” in the portion before the definition of “goods and services tax paid or payable” by “350.51R10”.

2. Section 350.51R2 of the Regulation is replaced by the following:

“**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.”

3. Section 350.51R3 of the Regulation is amended by replacing paragraph 1 by the following:

“(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;”

4. Section 350.51R7 of the Regulation is amended in the first paragraph

(1) by replacing the portion before subparagraph 1 by the following:

“**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:”;

(2) by replacing “7 to 11” in subparagraph 12 by “6 to 11”.

5. The Regulation is amended by inserting the following after section 350.51R7:

“**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.

“**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 241(1) 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 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.

“**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.”.

6. Section 350.51R8 of the Regulation is amended by replacing “section 350.51” and “section 350.51R9 lists” by, respectively, “the first and fourth paragraphs of section 350.51” and “sections 350.51R9 and 350.51R10 list”.

7. The Regulation is amended by inserting the following after section 350.51R9:

“**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.

“**350.51R11.** 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.

“**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 241(1) 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 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 350.51R1;

(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.

“**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.

“**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.

“**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.

“**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 thirty days after the entering into, modification or expiry of the contract.”.

8. Section 350.52R1 of the Regulation is amended by replacing “section 350.56” in the second paragraph by “sections 350.56 and 350.56.1”.

9. Section 350.52R2 of the Regulation is amended by replacing “section 350.52R3 lists” by “sections 350.52R3 and 350.52R3.1 list”.

10. The Regulation is amended by inserting the following after section 350.52R3:

“**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.

“**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.

“**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.

“**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.

“**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.”

11. Section 350.53R2 of the Regulation is amended by replacing “section 350.51R7” by “section 350.51R7 or 350.51.1R3”.

12. Section 350.54R1 of the Regulation is amended by replacing “350.56” by “350.56.1”.

13. Section 350.55R1 of the Regulation is amended by replacing “Direction générale de la planification, de l’administration et de la recherche” by “Direction générale de l’innovation et de l’administration”.

14. Sections 350.56R1 to 350.56R4 of the Regulation are revoked.

15. The Regulation is amended by inserting the following after section 350.56R4:

“**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.

“**350.56.1R2.** 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 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.

“**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 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 Agence du revenu du Québec.

“**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.”

16. This Regulation comes into force on 1 February 2016 or, if earlier but after 1 September 2015, on the date on which an operator or a person referred to in section 350.52.1 of the Act respecting the Québec sales tax (chapter T-0.1) activates in an establishment a device referred to in section 350.52 of that Act, except paragraph 2 of section 4 and sections 13 to 15, which come into force on the date of their publication in the *Gazette officielle du Québec*. Despite the foregoing, section 13 has effect from 1 April 2014 and sections 14 and 15 have effect from 21 April 2015.

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