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# NATIONAL ASSEMBLY

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FIRST SESSION

FORTY-FIRST LEGISLATURE

Bill 150  
(2018, chapter 18)

**An Act to improve the performance of the Société de l'assurance automobile du Québec, to better regulate the digital economy as regards e-commerce, remunerated passenger transportation and tourist accommodation and to amend various legislative provisions**

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**Introduced 31 October 2017**  
**Passed in principle 15 February 2018**  
**Passed 12 June 2018**  
**Assented to 12 June 2018**

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## EXPLANATORY NOTES

*This Act amends the Highway Safety Code to allow certain road vehicle owners to apply for a registration plate bearing a personalized number. Under the Act, the validity of the registration certificate of a road vehicle is made permanent provided the road vehicle is owned by the same person, driver's licences and the authorizations to put a road vehicle into operation are renewed automatically, the payment of duties for a driver's licence and the payment of duties and fees for the registration of a road vehicle are synchronized, and the Société de l'assurance automobile du Québec is allowed to send and receive documents by means of information technologies, including in connection with the registration of road vehicles and driver's licences.*

*The Tax Administration Act is amended to allow information to be sent to the Commission des normes, de l'équité, de la santé et de la sécurité du travail, the Minister of Families, the Minister of Tourism and the Ethics Commissioner. In addition, Revenu Québec is allowed to establish and implement a financial compensation program for organizations participating in the Volunteer Program.*

*The Tax Administration Act and the Act respecting the Québec sales tax are amended to provide for a technological solution that exploits the possibilities regarding recording sales in the remunerated passenger transportation sector. These Acts are also amended to make amendments that deal with the application of the tax on lodging with respect to businesses operating a digital platform offering accommodation units.*

*The Tax Administration Act and the Act respecting the Québec sales tax are amended to require suppliers who do not carry on a business in Québec and do not have a permanent establishment in Québec to register with Revenu Québec, through a new registration system, for the purpose of collecting and remitting the Québec sales tax applicable to their taxable supplies of incorporeal movable property and services made in Québec to Québec consumers.*

*In addition, in the case of suppliers situated in Canada who do not carry on a business in Québec and do not have a permanent establishment in Québec, the registration requirement will also apply for the purpose of collecting and remitting the Québec sales tax in respect of taxable supplies of corporeal movable property made in*

*Québec to Québec consumers. The obligations arising from the implementation of the new registration system will apply to the digital platforms that enable suppliers situated outside Québec to make taxable supplies of incorporeal movable property and services to Québec consumers.*

*The Act respecting tourist accommodation establishments is amended to allow the Government to exempt certain types of residence, in accordance with the terms prescribed by regulation, from certain provisions of that Act and to entrust Revenu Québec with inspection and investigation powers in tourist accommodation matters.*

*The Act respecting the Institut de tourisme et d'hôtellerie du Québec is amended to increase the minimum and maximum numbers of directors, further define the composition of the board of directors, extend to three years the term of the directors, who may be reappointed only twice for a consecutive or non-consecutive term, allow the institute to establish a college centre for technology transfer with the authorization of the minister responsible for general and vocational colleges, provide that the staff members of the institute will no longer be public service employees and will be appointed in accordance with a staffing plan, and allow the minister responsible for that Act to authorize the institute to award the degrees, diplomas, certificates or other attestations of university studies to which a university-level program leads.*

*The Government may determine the additional information that must be provided in the application form for registration in the land register of a deed evidencing the transfer of an immovable and the transmission of a compilation of that information to the Minister of Finance for the development by that Minister of economic, fiscal, budgetary and financial policies.*

*The Financial Administration Act is amended to allow the Minister of Finance to carry out certain financial transactions where the Minister deems it advisable for the sound and efficient management of the financial business of bodies or categories of bodies designated by the Government.*

*The Act to establish the Fund for the Promotion of a Healthy Lifestyle is repealed and the financing of the Sports and Physical Activity Development Fund that is derived from the proceeds of the tobacco tax is increased.*

*Lastly, the Act contains consequential and transitional provisions necessary for its application.*

**LEGISLATION AMENDED BY THIS ACT:**

- Financial Administration Act (chapter A-6.001);
- Tax Administration Act (chapter A-6.002);
- Highway Safety Code (chapter C-24.2);
- General and Vocational Colleges Act (chapter C-29);
- Act respecting duties on transfers of immovables (chapter D-15.1);
- Act respecting tourist accommodation establishments (chapter E-14.2);
- Act to establish the Sports and Physical Activity Development Fund (chapter F-4.003);
- Act respecting the Institut de tourisme et d’hôtellerie du Québec (chapter I-13.02);
- Act respecting the Ministère des Ressources naturelles et de la Faune (chapter M-25.2);
- Act respecting the process of negotiation of the collective agreements in the public and parapublic sectors (chapter R-8.2);
- Act respecting the Government and Public Employees Retirement Plan (chapter R-10);
- Act respecting the Pension Plan of Management Personnel (chapter R-12.1);
- Act respecting the Québec sales tax (chapter T-0.1).

**LEGISLATION REPEALED BY THIS ACT:**

- Act to establish the Fund for the Promotion of a Healthy Lifestyle (chapter F-4.0021).

**REGULATIONS AMENDED BY THIS ACT:**

- Regulation respecting road vehicle registration (chapter C-24.2, r. 29);
- Regulation respecting tourist accommodation establishments (chapter E-14.2, r. 1);
- Regulation respecting the Québec sales tax (chapter T-0.1, r. 2).



## Bill 150

### AN ACT TO IMPROVE THE PERFORMANCE OF THE SOCIÉTÉ DE L'ASSURANCE AUTOMOBILE DU QUÉBEC, TO BETTER REGULATE THE DIGITAL ECONOMY AS REGARDS E-COMMERCE, REMUNERATED PASSENGER TRANSPORTATION AND TOURIST ACCOMMODATION AND TO AMEND VARIOUS LEGISLATIVE PROVISIONS

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

#### CHAPTER I

IMPROVEMENT OF THE PERFORMANCE OF THE SOCIÉTÉ DE L'ASSURANCE AUTOMOBILE DU QUÉBEC

#### DIVISION I

AMENDING PROVISIONS

HIGHWAY SAFETY CODE

**1.** Section 4 of the Highway Safety Code (chapter C-24.2) is amended by inserting the following definition in alphabetical order:

“**personalized registration plate**” means a registration plate bearing a number chosen by the applicant;”.

**2.** Section 10.1 of the Code is amended by striking out “and the person in whose name registration is effected must renew them upon expiry” in the second paragraph.

**3.** The Code is amended by inserting the following sections after section 10.2:

“**10.3.** Every registration plate issued by the Société remains the property of the Société.

“**10.4.** A personalized registration plate may, on payment of the fees prescribed by regulation and in the cases and on the conditions prescribed by government regulation, be issued to any person having a file at the Société relating to the registration of a road vehicle or to a licence authorizing the person to drive a road vehicle, provided that the person is the owner of such a vehicle or, if the person is not, that the person gives an undertaking to the Société to become the owner.

The Société is not responsible for any injury or damage which may result from an applicant's choice of number.”

**4.** Section 21 of the Code is amended

(1) by replacing the second paragraph by the following paragraphs:

“The authorization to put a registered road vehicle into operation is valid for the period determined by regulation and is renewed by operation of law, unless

(1) the vehicle is prohibited from being put back into operation; or

(2) the owner

(a) elects not to put his vehicle into operation by notifying the Société on or before the due date prescribed by regulation,

(b) is in default of payment to the Société of sums due under this Code or another Act in respect of another authorization or transaction,

(c) no longer complies with the conditions and formalities established by regulation, or

(d) has not obtained the prior authorization of the Commission des transports du Québec required under subparagraph 4 of the first paragraph.

The owner of a vehicle who, when registering the vehicle, notifies the Société of his election not to put the vehicle into operation is not required to pay the amounts referred to in the first paragraph, except the acquisition duty and the fees.

The owner who has elected not to put his vehicle into operation, who is no longer in default of payment to the Société or to whom the grounds preventing the renewal provided for in the second paragraph no longer apply may obtain authorization to put his vehicle back into operation if the owner complies with the requirements of the first paragraph, except the payment of the acquisition duty.

If the authorization to put the vehicle into operation is not renewed by operation of law under the second paragraph, no person may, as of the day following the due date and without a notice by the Société being necessary, put the vehicle back into operation.

If, when registering a vehicle, the owner of the vehicle elects not to put it into operation, no person may, as of the date of registration of the vehicle and without a notice by the Société being necessary, put the vehicle into operation.”;



(2) by replacing “the sums referred to in the second paragraph have been paid by the owner or, in the case of a heavy vehicle, before” in the third paragraph by “, in the case of a heavy vehicle,”.

**5.** Section 31.1 of the Code is amended

(1) by replacing “To retain the right to drive a registered road vehicle, the owner thereof must, unless exempted by regulation, pay to the Société, at the intervals and over the periods determined by regulation,” in the first paragraph by “On the expiry of the authorization to put a vehicle into operation, the owner of the vehicle must, unless exempted by regulation, pay to the Société, for the renewal of the authorization,”;

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

“At any time during the period of validity of the authorization to put a road vehicle into operation, the owner of the vehicle may waive the authorization for the unexpired portion of the period by notifying the Société. As of the date specified in the waiver notice, no person may, without a notice to that effect by the Société being necessary, put the vehicle back into operation.”

**6.** The Code is amended by inserting the following sections after section 32:

**“32.1.** Every registration plate number must be made up of Latin alphabet capital letters, Arabic numerals or a combination of both. It must be compatible with the plate numbering system established by the Société and be easy to read.

A registration plate number must not cause confusion with another plate number and, in the case of a personalized number, must not include an expression or a message, including when read in reverse, that

(1) falsely suggests that the owner of the road vehicle is, or is related to, a public authority;

(2) conveys a careless attitude with respect to road safety;

(3) expresses an obscene or scandalous notion;

(4) promotes the commission of a criminal offence;

(5) the law reserves for another person or prohibits from being used; or

(6) is not in conformity with the Charter of the French language (chapter C-11).

In the event of non-compliance with the conditions of this section, the Société may refuse to issue the plate or may invalidate it if the non-compliance is identified after the issuance of the plate.

A government regulation may prescribe rules for the creation of a plate number, in particular to allow the use of special characters; such rules may vary according to the classes of road vehicles.

**“32.2.** Every personalized registration plate must, prior to its utilization, be activated in order to be associated, in the Société’s register, with the vehicle on which it will be affixed. The time limit and other conditions of activation are prescribed by government regulation.

**“32.3.** The holder of a personalized registration plate is required to pay the management fee for the administration of the personalized registration plate system, at the intervals and during the periods prescribed by government regulation.

The management fee is payable even if the holder no longer intends to associate the plate with his vehicle, does not have the authorization to put the vehicle into operation or transfers it to a third person.

If the holder fails to pay the management fee, the Société may invalidate the registration plate.

**“32.4.** Where a personalized registration plate is invalidated, the road vehicle owner must apply to the Société for the replacement of the plate and pay the fees exigible prescribed by regulation.

Where the plate is invalidated under the third paragraph of section 32.1, the Société shall, when the plate is replaced, reimburse the fees paid in accordance with section 10.4.

**“32.5.** The conditions for the reuse of a personalized number by another person having a registration file or a licence file at the Société are prescribed by government regulation.”

**7.** Section 35 of the Code is amended by inserting “in the form determined by regulation” after “copy of it” in the first paragraph.

**8.** Section 37 of the Code is amended by adding the following paragraph at the end:

“If the copy of the registration certificate is illegible or damaged, the person referred to in the first paragraph must make a new copy of the certificate.”

**9.** Section 39 of the Code is amended, in the first paragraph,

(1) by replacing “Every person contemplated in section 10.2” by “The transferor of a road vehicle who does not request the transfer of a registration plate to another vehicle, a person contemplated in section 10.2”;

(2) by inserting “or where the registration plate is invalid or has not been activated in accordance with section 32.2” at the end.

**10.** Section 39.1 of the Code is amended by inserting “or under the second paragraph of section 573.0.1” after “202.0.1”.

**11.** Section 40 of the Code is amended by replacing “the transferor must remit to the Société the registration certificate and the registration plate issued for the vehicle, after endorsing the certificate, and the new purchaser” by “the transferor and the new owner must declare the transfer of ownership to the Société in the manner determined by the Société and the new owner”.

**12.** Section 41 of the Code is repealed.

**13.** The Code is amended by inserting the following sections after section 54:

“**54.1.** Every owner of a road vehicle who drives the vehicle or allows it to be driven while it is carrying a registration plate that has not been activated in accordance with section 32.2 is guilty of an offence and is liable to a fine of \$100 to \$200.

“**54.2.** Every owner of a road vehicle who drives the vehicle or allows it to be driven while it is carrying an invalid personalized registration plate is guilty of an offence and is liable to a fine of \$200 to \$300.”

**14.** Section 59 of the Code is amended by replacing “the third, fourth or fifth paragraph of section 21, the third or fifth paragraph of section 31.1” in the first paragraph by “the fifth, sixth, seventh, eighth or ninth paragraph of section 21, the second or third paragraph of section 31.1”.

**15.** Section 69 of the Code is amended

(1) by striking out “or renew” and “, to obtain a licence” in the first paragraph;

(2) by adding the following paragraphs at the end:

“A driver’s licence or a restricted licence issued under section 76.1.1 is valid for the period determined by regulation and is renewed by operation of law, unless

(1) the licence is suspended or the title evidencing it was not replaced when it expired; or

(2) the licence holder

(a) notifies the Société on or before the due date prescribed by regulation that he does not intend to apply for its renewal,

(b) is in default of payment to the Société of sums due under this Code or another Act in respect of another authorization or transaction, or

(c) no longer complies with the conditions or formalities established by regulation.

If a licence is not renewed by operation of law under the third paragraph, the person who held the licence may not, as of the day following the due date and without a notice to that effect by the Société being necessary, drive a road vehicle.”

**16.** Section 73 of the Code is amended, in the first paragraph,

(1) by striking out “or for the renewal of a licence,”;

(2) by inserting “, or may require that person, on the renewal of his licence” after “removed”.

**17.** Section 81 of the Code is amended by striking out paragraph 5.

**18.** Section 93.1 of the Code is amended

(1) in the first paragraph,

(a) by replacing “The holder of a driver’s licence or a restricted licence issued under section 76.1.1 must, at the intervals prescribed by regulation, pay the Société” by “At the expiry of the period of validity of a driver’s licence or of a restricted licence issued under section 76.1.1, the holder must, for the renewal of the licence, pay to the Société”;

(b) by striking out “If, on the due date, the licence holder has not made the required payments or notified the Société of his intention to pay by pre-authorized debit, he may not, as of the first day following the due date, and without further notice, drive any road vehicle.”;

(2) by replacing the second paragraph by the following paragraph:

“The holder of a driver’s licence or of a restricted licence issued under section 76.1.1 is required to replace the title evidencing the licence when it expires and pay to the Société the fees prescribed by regulation.”;

(3) by striking out the third and fourth paragraphs.

**19.** Section 95 of the Code is amended by replacing “or renewing a licence” in the first paragraph by “a licence or replacing the title evidencing it”.

**20.** Section 141 of the Code is amended by replacing “first paragraph of section 93.1” in the first paragraph by “fourth paragraph of section 69”.

**21.** Section 188 of the Code is amended by striking out paragraphs 4, 6 and 7.

**22.** Section 190 of the Code is amended

(1) by replacing “or renewing his licence or the class applied for” in paragraph 5 by “his licence or the class applied for, when replacing the title evidencing it”;

(2) by striking out paragraphs 7 and 8.

**23.** Section 209.1 of the Code is amended by adding the following paragraph at the end:

“A person whose licence has not been renewed by operation of law solely because of failure to pay the Société is not subject to this section.”

**24.** The Code is amended by inserting the following section after section 549:

**“549.1.** The Société shall publish, on its website, the cases in which and conditions on which a document or information may be transmitted to the Société by means of information technologies and shall specify, in particular, the location where such a document or information must be filed.

Despite the second paragraph of section 31 of the Act to establish a legal framework for information technology (chapter C-1.1), only a notice from the Société confirms receipt of such a document or information.

A document or information is not presumed to have been received in a case where a notice concerning its unintelligibility has been filed at the designated location.”

**25.** The Code is amended by inserting the following section after section 550.1:

**“550.2.** Despite the fourth paragraph of section 550 and section 550.1, if a person has agreed to a decision or the notice referred to in section 553 being transmitted to him by means of information technologies at the location designated by the Société, the document is deemed to be received once the Société has filed it at that location and a notice informing the person concerned of the filing has been notified by the technological means last preferred by that person as of the date of the transmission, as it appears in the Société’s record.”

**26.** Section 553 of the Code is amended by inserting “or of its filing at the location designated by the Société” after “from the time of mailing of the notice” in the first paragraph.

**27.** The Code is amended by inserting the following section before section 573.1:

**“573.0.1.** Failure to pay sums that the Société is responsible for collecting under this Code or another Act entails by operation of law the imposition, on the day following the date on which the sums become payable, of the recovery fee and the interest prescribed by regulation. In addition, no authorization or other transaction may be issued, renewed or carried out, as the case may be, by the Société as long as the person concerned is in default of payment.

If a person has failed to pay a sum to the Société, the Société may revoke the authorizations obtained by the person or suspend the right to obtain them. In such a case, no authorization may be issued as long as the default of payment continues.”

**28.** Section 618 of the Code is amended

(1) by replacing “in which cases and subject to what conditions the Société may issue one or more of the following documents” in paragraph 2 by “in which cases and subject to what conditions any of the following documents are issued or invalidated”;

(2) by inserting “, the form of those certificates and of copies of them,” after “temporary registration certificate” in paragraph 4.1;

(3) by adding “or for renewing the authorization to put a road vehicle into operation” at the end of paragraph 7;

(4) by striking out paragraph 8.7;

(5) by replacing paragraph 8.8 by the following paragraph:

“(8.8) determine the period of validity of the authorization to operate a road vehicle and the period within which the duties, fees and insurance contribution and, where applicable, the contribution of motorists to public transit or the contribution of off-highway vehicle owners and the additional duties exigible under section 31.1 in respect of a registered road vehicle must be paid, periods which may vary according to criteria determined by the Government;”;

(6) by striking out paragraph 11.2.

**29.** Section 619 of the Code is amended

(1) by replacing paragraph 1 by the following paragraphs:

“(1) determine, according to the nature of each licence, the information that the title evidencing it must include and the form of that title;

“(1.0.1) determine the period of validity of each licence and of the title evidencing it, except as regards a restricted licence issued under section 118;”;

(2) by striking out paragraph 4.1;

(3) by striking out paragraph 5.2;

(4) by replacing “or renewal of such a licence” and “for obtaining or renewing that licence” in paragraph 6 by “or renewal of such a licence, the replacement of the title evidencing it” and “for obtaining or renewing that licence or replacing the title evidencing it”, respectively.

**30.** Section 619.3 of the Code is amended by inserting “or, as the case may be, renewing” after “for obtaining” in subparagraph 2 of the first paragraph.

**31.** Section 624 of the Code is amended, in the first paragraph,

(1) by inserting the following subparagraph after subparagraph 1:

“(1.0.1) determine the amount of the management fee exigible for the administration of the personalized registration plate system;”;

(2) by striking out subparagraph 1.1;

(3) by inserting the following subparagraph after subparagraph 1.1:

“(1.2) determine the amount of the fee for the issue of personalized registration plates;”;

(4) by replacing “or renewing such a licence” in subparagraph 3 by “such a licence or for replacing the title evidencing it;”;

(5) by striking out subparagraph 3.1;

(6) by replacing subparagraph 15 by the following subparagraphs:

“(15) fix the amount of the fee exigible in respect of any mode of payment or any transaction rejected by a financial institution;

“(15.1) fix the amount of the recovery fee and the interest rate in respect of the sums it is responsible for collecting under this Code or another Act and establish rules for calculating the fee and the interest;”.

**32.** Section 648.4 of the Code is amended, in the first paragraph,

(1) by inserting “and the fourth paragraph” after “subparagraphs 3, 5 and 6 of the first paragraph” in subparagraph 1;

(2) by replacing “the first and fourth paragraphs” in subparagraph 2 by “the first paragraph”.

## REGULATION RESPECTING ROAD VEHICLE REGISTRATION

**33.** Section 3 of the Regulation respecting road vehicle registration (chapter C-24.2, r. 29) is amended by replacing paragraph 3 by the following paragraph:

“(3) the number of the registration plate, if applicable;”.

**34.** Section 5 of the Regulation is amended by striking out the first paragraph.

**35.** The Regulation is amended by inserting the following sections after section 7.1:

“**7.2.** Only persons who are not legal persons may obtain a personalized registration plate. Such a plate may be associated only with the following road vehicles, unless they are discarded:

(1) passenger vehicles, for which this Regulation does not prescribe a registration plate bearing a prefix;

(2) motorcycles, mopeds or motor homes with a net weight of 3,000 kg or less; and

(3) all-terrain vehicles and snowmobiles with a net weight of 450 kg or less.

“**7.3.** A personalized registration plate may not be affixed to a vehicle before being activated. The plate must be activated according to the instructions enclosed with the plate when it is sent to the recipient, which are also published on the Société’s website.

The plate must be activated within 48 months after the date it is received. Failing that, the plate number becomes available and may be reused by another person as of the day following the date of the default.

A personalized registration plate may not be associated with a road vehicle not belonging to the applicant or be transferred to another person.

“**7.4.** Despite section 5, every personalized registration plate becomes invalid at the expiry of 48 months after the day on which

(1) the owner of the vehicle for which the plate was issued notifies the Société that he no longer wishes to associate the plate with the vehicle;

(2) the vehicle with which the plate is associated is prohibited from being put into operation; or

(3) ownership of the vehicle is transferred.



However, the plate remains valid beyond the time limit prescribed in the first paragraph if, before the expiry of the time limit, the holder requests the Société to associate the plate with another vehicle owned by the holder or the prohibition referred to in subparagraph 2 of the first paragraph is lifted.

**“7.5.** Unless it results from the application of the third paragraph of section 32.1 of the Highway Safety Code (chapter C-24.2), the invalidation of a personalized registration plate makes the plate number available; in such a case, the number may be reused by another person who applies for it in accordance with section 10.4 of the Code.

However, if the invalidation of a personalized registration plate results from a failure to pay the management fee provided for in section 32.3 of the Code, the number becomes available only at the expiry of 48 months after the date of invalidation.

**“7.6.** Despite sections 7.3 and 7.5, if a personalized registration plate is reported lost or stolen, the number may be reused at the expiry of 60 months after the date on which the loss or theft was reported.

**“7.7.** Sections 19 to 25.7 apply, with the necessary modifications, to payment of the management fee for the administration of the personalized registration plate system.”

**36.** Section 139 of the Regulation is amended

(1) by inserting the following paragraph after the first paragraph:

“Despite the first paragraph, a personalized registration plate affixed to an all-terrain vehicle shall bear the prefix “V” followed by a hyphen.”;

(2) by replacing “the first paragraph” in the second paragraph by “this section”.

**37.** Section 141 of the Regulation is amended

(1) by inserting the following paragraph after the first paragraph:

“However, a personalized registration plate affixed to a snowmobile referred to in the first paragraph shall bear the prefix “V” followed by a hyphen.”;

(2) by replacing “the first paragraph” in the second paragraph by “this section”.

## DIVISION II

### SPECIAL TRANSITIONAL PROVISIONS

**38.** Until a regulation is made under subparagraph 1.0.1 of the first paragraph of section 624 of the Highway Safety Code (chapter C-24.2), enacted by paragraph 1 of section 31, the management fee for the administration of the personalized registration plate system is \$30.

**39.** Until a regulation is made under subparagraph 1.2 of the first paragraph of section 624 of the Highway Safety Code, enacted by paragraph 3 of section 31, the fee payable under section 10.4 of that Code, enacted by section 3, for the issue of a personalized registration plate is \$217.

**40.** Until a regulation is made under subparagraph 5 of the first paragraph of section 624 of the Highway Safety Code concerning the fee payable for the replacement of a personalized registration plate by a plate bearing the same number, the fee is \$50.

**41.** Despite section 648 of the Highway Safety Code, the fees collected under sections 38 to 40 of this Act belong to the Société de l'assurance automobile du Québec.

**42.** Section 32.3 of the Highway Safety Code, enacted by section 6, applies to road vehicle owners who have not paid the fees fixed in section 38.

**43.** The fees fixed in sections 38 to 40 are indexed in accordance with Chapter VIII.1 of the Financial Administration Act (chapter A-6.001), despite section 83.11 of that Act.

**44.** Section 31.1 of the Highway Safety Code, as it read before the coming into force of section 5, and the related provisions of the Regulation respecting road vehicle registration (chapter C-24.2, r. 29) continue to apply in respect of the owner of a registered road vehicle who is not a legal person within the meaning of that Regulation until the day before the owner's next birthday. That birthday corresponds to the date on which section 31.1 of that Code, as amended by section 5, begins to apply in respect of the owner and also corresponds to the first payment due date for the amounts payable under that section 31.1.

**45.** When, in respect of the owner of a registered road vehicle who is not a legal person within the meaning of the Regulation respecting road vehicle registration, the first payment due date for the amounts required to be paid under the first paragraph of section 31.1 of the Highway Safety Code, as amended by paragraph 1 of section 5, occurs, the amounts that have been paid for the period remaining between that due date and the one fixed under the Regulation respecting road vehicle registration, as it read before the coming into force of paragraph 1 of section 5, are subtracted from the amounts payable on that first payment due date.

The deduction provided for in the first paragraph is calculated in accordance with the calculation rules for reimbursing the duties, the insurance contribution, the contribution of motorists to public transit and the contribution of off-highway vehicle owners that are prescribed, as the case may be, by the Regulation respecting road vehicle registration or the Regulation respecting insurance contributions (chapter A-25, r. 3.2), as they read before the coming into force of paragraph 1 of section 5.

**46.** If, at the time of the coming into force of paragraph 1 of section 5, the owner of a registered road vehicle who is not a legal person within the meaning of the Regulation respecting road vehicle registration pays by pre-authorized debit the amounts payable under section 31.1 of the Highway Safety Code, as it read before that date, the frequency of the pre-authorized debit is maintained until the first payment due date for the amounts payable under the first paragraph of section 31.1 of that Code, as amended by paragraph 1 of section 5.

**47.** On the first payment due date for the amounts payable under the first paragraph of section 31.1 of the Highway Safety Code, as amended by paragraph 1 of section 5, a registration certificate is issued to the owner of a registered road vehicle and replaces the certificate previously issued to that owner.

**48.** From the date of coming into force of sections 15 and 18 and until the driver's licences, and the restricted licences referred to in section 76.1.1 of the Highway Safety Code, issued before that date have been replaced, the French expression "expire le" appearing on the titles evidencing the licences refers to the expiry of the period of validity of the titles on which the licences are issued.

**49.** From the date of coming into force of sections 4, 21 and 22, the decisions of the Société de l'assurance automobile du Québec, in force or rendered but not yet in force, to prohibit putting a road vehicle back into operation under the second paragraph of section 21 of the Highway Safety Code or any of paragraphs 4, 6 and 7 of section 188 of that Code and its decisions to suspend a licence under paragraph 7 or 8 of section 190 of that Code become, without further notice, revocations of the authorization to operate a vehicle or, as the case may be, of the authorization to drive. Section 573.0.1 of that Code, enacted by section 27, applies to the owner of the vehicle or to the licence holder concerned, except the provisions relating to the recovery fee and the interest.

**50.** Until a regulation is made under subparagraph 15.1 of the first paragraph of section 624 of the Highway Safety Code, enacted by paragraph 6 of section 31, the recovery fee payable under section 573.0.1 of the Code, enacted by section 27, corresponds to the greater of

(1) \$11.10; and

(2) the amount corresponding to 5% of the sums due.

The interest payable under section 573.0.1 of the Code is calculated daily on the balance due for the period beginning on the day following the due date and ending on the reimbursement day, on the basis of the interest rate determined under the first paragraph of section 28 of the Tax Administration Act (chapter A-6.002).

## **CHAPTER II**

### **PROVISIONS RELATING TO THE ADMINISTRATION OF CERTAIN ACTS UNDER THE RESPONSIBILITY OF REVENU QUÉBEC**

#### **DIVISION I**

##### **COMMUNICATION OF INFORMATION AND VOLUNTEER PROGRAM**

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

**51.** Section 69.1 of the Tax Administration Act (chapter A-6.002) is amended, in the second paragraph,

(1) by inserting “, the identification number and the amounts paid by the employer as contributions under section 39.0.2 of that Act” after “Act respecting labour standards (chapter N-1.1)” in subparagraph *g*;

(2) by adding the following subparagraphs at the end:

“(z.4) the Minister of Families, Seniors and the Status of Women, in respect of inspections and investigations conducted under the Educational Childcare Act (chapter S-4.1.1) in relation to the application of any of sections 6, 13 and 16 of that Act;

“(z.5) the Minister of Tourism, in respect of information held for the purposes of section 55.1 of the Act respecting tourist accommodation establishments (chapter E-14.2), to the extent that the information is required for the purposes of that Act; and

“(z.6) the Ethics Commissioner, in respect of verifications and inquiries conducted or authorized by the Ethics Commissioner under the Code of ethics and conduct of the Members of the National Assembly (chapter C-23.1), the Regulation respecting the rules of conduct applicable to the office staff of ministers (chapter C-23.1, r. 2) and the rules of ethics applicable to the staff of the Members and the office staff of the House officers of the National Assembly adopted under section 124.3 of the Act respecting the National Assembly (chapter A-23.1).”

**52.** Section 69.8 of the Act is amended by replacing “and z.1 of the second paragraph” in the portion before subparagraph *a* of the first paragraph by “, z.1 and z.6 of the second paragraph of that section 69.1”.

**53.** The Act is amended by inserting the following division after section 94.9:

**“DIVISION I.3**

**“VOLUNTEER PROGRAM**

**“94.10.** The Minister may establish and implement a financial compensation program to subsidize the organizations that participate in the Volunteer Program for the costs related to filing fiscal returns in accordance with section 1000 of the Taxation Act (chapter I-3) on behalf of others.”

**DIVISION II**

**SYSTEM FOR RECORDING SALES IN THE REMUNERATED  
PASSENGER TRANSPORTATION SECTOR**

**TAX ADMINISTRATION ACT**

**54.** Section 17.3 of the Tax Administration Act (chapter A-6.002) is amended by replacing “any of sections 350.52 to 350.52.2” in subparagraph *n* of the first paragraph by “any of sections 350.52 to 350.52.2 or paragraph 1 of section 350.62”.

**55.** Section 17.5 of the Act is amended by replacing “any of sections 350.52 to 350.52.2” in subparagraph *p* of the first paragraph by “any of sections 350.52 to 350.52.2 or paragraph 1 of section 350.62”.

**56.** Section 60.3 of the Act is amended by replacing “section 350.53” by “section 350.53 or 350.63”.

**57.** Section 61.0.0.1 of the Act is amended

(1) by replacing “or any of sections 350.52 to 350.52.2 of the Act respecting the Québec sales tax (chapter T-0.1)” by “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”;

(2) by replacing “prescribed by this Act” by “otherwise provided”.

**ACT RESPECTING THE QUÉBEC SALES TAX**

**58.** Section 1 of the Act respecting the Québec sales tax (chapter T-0.1) is amended by replacing the definition of “taxi business” by the following definition:

““taxi business” means

(1) a business carried on in Québec of transporting passengers by taxi for fares that are regulated by the Act respecting transportation services by taxi (chapter S-6.01); or

(2) a business carried on in Québec by a person of transporting passengers, for a fare, by motor vehicle—which vehicle would be an automobile within the meaning that would be assigned by section 1 of the Taxation Act if the definition it sets out were read without reference, in its paragraph *b*, to “a motor vehicle acquired or leased primarily for use as a taxi,” and without reference to its paragraph *d*—within and in the vicinity of the territory of a municipality if the transportation is organized or coordinated through an electronic platform or system other than

(a) the part of the business that is not a business of making taxable supplies;

(b) the part of the business that is a business of offering sightseeing services or providing transportation for elementary or secondary school students; or

(c) a prescribed business or a prescribed activity of a business;”.

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

**“DIVISION XXIII**

**“TAXI TRANSPORTATION SERVICES**

**“350.61.** A person who holds a taxi owner’s permit issued under the Act respecting transportation services by taxi (chapter S-6.01) must equip the vehicle attached to the permit with equipment that allows any person referred to in section 350.62 who uses the vehicle in the course of carrying on the person’s taxi business to comply with the obligations set out in that section and ensure the proper operation of that equipment.

**“350.62.** If a person engaged in a taxi business makes a taxable supply of a passenger transportation service (other than a prescribed service) in the course of that business, the person must, 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 at the end of the trip, and keep a copy of it.

**“350.63.** No person referred to in section 350.62 or person acting on that person’s behalf may print or send the invoice containing the information provided for in paragraph 2 of section 350.62 more than once, except when providing it to the recipient for the purpose of that section. If such a person generates or transmits a copy, duplicate, facsimile or any other type of partial or total reproduction for another purpose, the person must do so in the prescribed manner.

Such a person may not provide a recipient of a supply who is referred to in paragraph 2 of section 350.62 with any other 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.

**“350.64.** 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 350.61 to 350.63. The Minister may, however, revoke the exemption or modify its terms and conditions.

**“350.65.** Whoever fails to comply with paragraph 1 of section 350.62 incurs a penalty of \$300; with paragraph 2 of section 350.62, a penalty of \$100; and with section 350.63, a penalty of \$200.

**“350.66.** In any proceedings respecting an offence under section 60.3 of the Tax Administration Act (chapter A-6.002), when it refers to section 350.63, an offence under section 60.4 of the Tax Administration Act, when it refers to paragraph 2 of section 350.62, or an offence under section 61.0.0.1 of the Tax Administration Act, when it refers to paragraph 1 of section 350.62, an affidavit of an employee of the Agence du revenu du Québec attesting that the employee had knowledge that an invoice was provided to the recipient by a person engaged in a taxi business referred to in section 350.62, or by a person acting on his behalf, is proof, in the absence of any proof to the contrary, that the invoice was provided by the person and that the amount shown in the invoice as being the consideration corresponds to the consideration received by the person from the recipient for a supply.

**“350.67.** In proceedings respecting an offence referred to in section 350.66, an affidavit of an employee of the Agence du revenu du Québec attesting that the employee analyzed an invoice and found that it did not contain the information prescribed in accordance with paragraph 2 of section 350.62 is proof, in the absence of any proof to the contrary, that the invoice does not contain the prescribed information in accordance with that paragraph 2.”

**60.** Section 677 of the Act is amended, in the first paragraph,

(1) by inserting the following subparagraph after subparagraph 2.1:

“(2.1.1) determine, for the purposes of the definition of “taxi business” in section 1, the prescribed businesses and prescribed activities;”;

(2) by inserting the following subparagraphs after subparagraph 33.7:

“(33.8) determine, for the purposes of section 350.62, the prescribed services, prescribed cases and conditions, prescribed manner, prescribed time and prescribed information;

“(33.9) determine, for the purposes of section 350.63, the prescribed manner and prescribed cases and conditions;”.

### DIVISION III

#### COLLECTION AND REMITTANCE OF THE QUÉBEC SALES TAX AS REGARDS E-COMMERCE

##### TAX ADMINISTRATION ACT

**61.** Section 17.2 of the Tax Administration Act (chapter A-6.002) is amended by replacing the portion before paragraph *a* by the following:

“**17.2.** Subject to section 17.2.1, every person who”.

**62.** The Act is amended by inserting the following section after section 17.2:

“**17.2.1.** A person registered or required to be registered under Division II of Chapter VIII.1 of Title I of the Act respecting the Québec sales tax (chapter T-0.1) shall, in applying for registration under Division I of Chapter VIII of that Title I, give and thereafter maintain the security provided for in section 17.2.”

**63.** Section 17.3 of the Act is amended

(1) by inserting “or of the person’s registration under Division II of Chapter VIII.1 of Title I of the Act respecting the Québec sales tax (chapter T-0.1)” after “issued under a fiscal law” in the portion before subparagraph *a* of the first paragraph;

(2) by replacing “section 468” in subparagraph *e* of the first paragraph by “section 468 or 477.10”;

(3) by replacing “that has been revoked” in subparagraph *f* of the first paragraph by “or has been registered under Division II of Chapter VIII.1 of Title I of the Act respecting the Québec sales tax and the registration certificate, permit or registration has been revoked”;

(4) by inserting “or registration under Division II of Chapter VIII.1 of Title I of the Act respecting the Québec sales tax” after “under a fiscal law” in subparagraph *g* of the first paragraph;



(5) by replacing the second paragraph by the following paragraph:

“The Minister may also require the person who has held a registration certificate or permit or has been registered under Division II of Chapter VIII.1 of Title I of the Act respecting the Québec sales tax, where the registration certificate, permit or registration has been revoked by reason of subparagraph *d* or *f* of the first paragraph of section 17.5 in the 24 months preceding the application, to remedy the failure referred to in those subparagraphs.”

**64.** Section 17.5 of the Act is amended

(1) by replacing the portion before subparagraph *a* of the first paragraph by the following:

“**17.5.** The Minister may refuse to issue a registration certificate or permit under a fiscal law to a person or refuse to register a person under Division II of Chapter VIII.1 of Title I of the Act respecting the Québec sales tax (chapter T-0.1), suspend or revoke such a certificate, permit or registration or refuse to renew such a permit, where the person”;

(2) by replacing “a registration certificate or for obtaining or renewing a permit” in subparagraph *e* of the first paragraph by “the registration certificate, for obtaining or renewing the permit or for registering under Division II of Chapter VIII.1 of Title I of the Act respecting the Québec sales tax”;

(3) by replacing “section 468” in subparagraph *f* of the first paragraph by “section 468 or 477.10”;

(4) by replacing “that has been revoked” in subparagraph *g* of the first paragraph by “or has been registered under Division II of Chapter VIII.1 of Title I of the Act respecting the Québec sales tax and the registration certificate, permit or registration has been revoked”;

(5) by inserting “or registration under Division II of Chapter VIII.1 of Title I of the Act respecting the Québec sales tax” after “under a fiscal law” in subparagraph *h* of the first paragraph;

(6) by inserting “, suspend or revoke registration under Division II of Chapter VIII.1 of Title I of the Act respecting the Québec sales tax or refuse such registration” after “issue the registration certificate” in the second paragraph.

**65.** Section 17.8 of the Act is amended by replacing “or the suspension” in the first paragraph by “of a registration under Division II of Chapter VIII.1 of Title I of the Act respecting the Québec sales tax (chapter T-0.1) or”.

**66.** Section 17.9 of the Act is amended by replacing “or the revocation” in the first paragraph by “of a registration under Division II of Chapter VIII.1 of Title I of the Act respecting the Québec sales tax (chapter T-0.1) or”.

**67.** Section 20 of the Act is amended by replacing “section 468 or 470” in the third paragraph by “any of sections 468, 470 and 477.10”.

**68.** Section 21 of the Act is amended by adding the following subparagraph at the end of the second paragraph:

“(3) an amount that a person registered under Division I of Chapter VIII of Title I of the Act respecting the Québec sales tax has paid as or on account of tax under that Act in respect of a supply made by a person registered under Division II of Chapter VIII.1 of that Title I.”

**69.** Section 24.0.1 of the Act is amended by replacing “net tax refund within the meaning of” in the second paragraph by “refund of the net tax or specified net tax under”.

**70.** Section 27.2 of the Act is amended by inserting “where the person is registered under Division II of Chapter VIII.1 of Title I of the said Act or” after “does not apply” in the second paragraph.

**71.** Section 30.6 of the Act is amended by replacing “of net tax” and “to that net tax” in the first paragraph by “of net tax or specified net tax” and “to that net tax or specified net tax”, respectively.

**72.** The Act is amended by inserting the following section after section 37.1.4:

**“37.1.5.** A person who is required to be registered under Division II of Chapter VIII.1 of Title I of the Act respecting the Québec sales tax (chapter T-0.1) shall send to the Minister by way of electronic filing the application for registration referred to in the second paragraph of section 477.5 of that Act, according to the terms and conditions determined by the Minister.

A person registered under Division II of Chapter VIII.1 of Title I of the Act respecting the Québec sales tax shall also send to the Minister by way of electronic filing the return referred to in section 477.10 of that Act, according to the terms and conditions determined by the Minister.”

**73.** Section 91.1 of the Act is amended by replacing “37.1.4” in the first paragraph by “37.1.5”.

#### ACT RESPECTING THE QUÉBEC SALES TAX

**74.** Section 1 of the Act respecting the Québec sales tax (chapter T-0.1) is amended

(1) by inserting the following definition in alphabetical order:

““specified Québec consumer” has the meaning assigned by section 477.2;”;

(2) by inserting the following definitions in alphabetical order:

““Canadian specified supplier” has the meaning assigned by section 477.2;

““specified supplier” has the meaning assigned by section 477.2;”;

(3) by inserting the following definition in alphabetical order:

““specified digital platform” has the meaning assigned by section 477.2;”.

**75.** Section 17 of the Act is amended by adding the following paragraph at the end:

“Subparagraph 5 of the fourth paragraph applies only to corporeal property the supply of which is made outside Québec otherwise than by reason of section 23.”

**76.** Section 23 of the Act is amended by adding the following paragraphs at the end:

“(4) the person is a specified supplier registered under Division II of Chapter VIII.1 and the supply is a supply of incorporeal movable property or a service made to a specified Québec consumer;

“(5) the person is a Canadian specified supplier registered under Division II of Chapter VIII.1 and the supply is a supply of corporeal movable property made to a specified Québec consumer; or

“(6) the person is a specified supplier and the supply is a supply of incorporeal movable property or a service made to a specified Québec consumer through a specified digital platform operated by a person registered under Division I of Chapter VIII or Division II of Chapter VIII.1.”

**77.** Section 400 of the Act is amended

(1) by replacing the portion before paragraph 3 by the following:

“**400.** Subject to section 401, a person who has paid an amount as or on account of, or that was taken into account as, tax, net tax, specified net tax, penalty, interest or other obligation under this Title in circumstances where the amount was not payable or remittable by the person, whether the amount was paid by mistake or otherwise, is entitled to a rebate of that amount, except to the extent that

(1) the amount was taken into account as tax, net tax or specified net tax for a reporting period of the person and the person has been assessed for the period;

(2) the amount paid was tax, net tax, specified net tax, penalty, interest or any other amount assessed;”;

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

“(4) the person is registered under Division I of Chapter VIII and the amount was paid to another person registered under Division II of Chapter VIII.1.”

**78.** The Act is amended by inserting the following chapter after section 477.1:

**“CHAPTER VIII.1**

**“TAX COLLECTION AND REMITTANCE — NON-RESIDENT SUPPLIERS**

**“DIVISION I**

**“DEFINITIONS AND GENERAL RULES**

**“477.2.** For the purposes of this chapter,

“Canadian specified supplier” means a specified supplier registered under section 240 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15);

“foreign specified supplier” means a specified supplier who does not carry on a business in Canada, does not have a permanent establishment in Canada and is not registered under section 240 of the Excise Tax Act;

“Québec consumer”, in respect of a particular supply, means the recipient of the supply who is a consumer whose usual place of residence, determined in accordance with section 477.3, is situated in Québec;

“specified digital platform” means a digital platform for the distribution of property or services through which a particular person enables another person who is a specified supplier to make a taxable supply in Québec of incorporeal movable property or a service to a recipient, provided the particular person controls the essential elements of the transaction between the specified supplier and the recipient such as billing, the terms and conditions of the transaction and the terms of delivery;

“specified Québec consumer”, in respect of a particular supply, means the recipient of the supply who is a person who is not registered under Division I of Chapter VIII and whose usual place of residence, determined in accordance with section 477.3, is situated in Québec;

“specified supplier” means a supplier who does not carry on a business in Québec, does not have a permanent establishment in Québec and is not registered under Division I of Chapter VIII;

“specified threshold” of a person for a particular calendar month means the total of all amounts each of which is the value of the consideration that became due in the 12-month period preceding the first day of the particular month, or was paid in that period without having become due, for any of the following supplies made in Québec to a recipient who can reasonably be considered to be a consumer:

(1) a taxable supply made by the person of incorporeal movable property or a service (other than a supply made through a specified digital platform);

(2) where the person is a Canadian specified supplier, a taxable supply made by the person of corporeal movable property; or

(3) where the person is the operator of a specified digital platform, a taxable supply of incorporeal movable property or a service that a specified supplier made through that platform.

For the purposes of the definition of “specified threshold” in the first paragraph, the following rules apply:

(1) this Title is to be read, in respect of a supply made by a person who is not resident in Québec, without reference to section 23;

(2) a supply of incorporeal movable property or a service made remotely by a foreign specified supplier to a recipient who can reasonably be considered to be a Québec consumer in respect of the supply is, despite sections 22.10 to 22.32, deemed to be made in Québec; and

(3) where the consideration for a supply is expressed in foreign currency, the person referred to in that definition shall, despite section 56, use a fair and reasonable conversion method to convert the value of the consideration into Canadian currency, provided the method is used consistently by the person to determine the total described in that definition.

**“477.3.** To determine whether the usual place of residence of the recipient of a supply is situated in Québec, the following rules apply:

(1) a person referred to in the definition of “specified threshold” in the first paragraph of section 477.2 shall, at the time of the supply, have obtained in the ordinary course of the person’s operations one or more pieces of information from among the following that reasonably support that conclusion:

(a) the recipient’s billing address,

(b) the recipient’s home or business address,

(c) the IP address of the device used by the recipient at the time the agreement relating to the supply is entered into or similar data obtained at that time through another geolocation method,

(d) the recipient's payment-related bank information or the billing address used by the bank,

(e) the information from a SIM card used by the recipient,

(f) the place at which a landline telephone service is supplied to the recipient, or

(g) any other relevant information; and

(2) a person referred to in section 477.6 shall, at the time of the supply, have obtained in the ordinary course of the person's operations two pieces of information from among those listed in subparagraphs *a* to *g* of subparagraph 1 in support of that conclusion.

Where the person referred to in subparagraph 2 of the first paragraph has obtained, in the ordinary course of the person's operations, two pieces of information from among those provided for in subparagraphs *a* to *g* of subparagraph 1 of that paragraph in support of the conclusion that the usual place of residence of the recipient of a supply is situated in Québec and at least two other pieces of information from among those provided for in those subparagraphs in support of the conclusion that that usual place of residence is situated outside Québec, the person shall select the pieces of information that are the most reliable in determining the place of residence.

Where the person referred to in subparagraph 2 of the first paragraph cannot, because of the person's business practices, obtain two non-contradictory pieces of information to determine, in the ordinary course of the person's operations, the usual place of residence of the recipient of a supply, the Minister may allow an alternative method to be used.

**“477.4.** For the purposes of this Title, a supply of incorporeal movable property or a service made remotely by a foreign specified supplier to a specified Québec consumer is, despite sections 22.10 to 22.32, deemed to be made in Québec.

## “DIVISION II

### “REGISTRATION

**“477.5.** A person who is a specified supplier or the operator of a specified digital platform (other than a person registered or required to be registered under Division I of Chapter VIII) is required to be registered under this division from the first day of a particular calendar month for which the person's specified threshold exceeds \$30,000.

An application for registration must be filed with the Minister by a person on or before the day from which the person is required to be registered.

The Minister may register the person applying for registration and, for that purpose, the Minister, or any person the Minister authorizes, shall assign a registration number to the person and notify the person of the registration number and the effective date of the registration.

### “DIVISION III

#### “COLLECTION

“**477.6.** A specified supplier registered under Division II who makes a taxable supply in Québec of incorporeal movable property or a service to a specified Québec consumer (other than a supply referred to in the third paragraph) shall, as a mandatary of the Minister, collect the tax payable by the specified Québec consumer under section 16 in respect of the supply.

A Canadian specified supplier registered under Division II who makes a taxable supply in Québec of corporeal movable property to a specified Québec consumer shall, as a mandatary of the Minister, collect the tax payable by the specified Québec consumer under section 16 in respect of the supply.

A person registered under Division II of this chapter or Division I of Chapter VIII who operates a specified digital platform and receives an amount for the taxable supply of incorporeal movable property or a service made in Québec by a specified supplier to a specified Québec consumer shall, as a mandatary of the Minister, collect the tax payable by the specified Québec consumer under section 16 in respect of the supply.

For the purposes of the first, second and third paragraphs, a person referred to in this section may consider that the recipient of a supply is not a specified Québec consumer if the recipient informs the person that the recipient is registered under Division I of Chapter VIII and provides the person with a registration number as such.

“**477.7.** A person who is required under section 477.6 to collect tax in respect of a supply shall indicate to the recipient, in the invoice or receipt provided to, or in an agreement entered into with, the recipient,

(1) the consideration paid or payable by the recipient for the supply and the tax payable in respect of the supply in a manner that clearly indicates the amount of the tax; or

(2) that the amount paid or payable by the recipient for the supply includes the tax payable in respect of the supply.

Where the person indicates to the recipient the rate of the tax, the person shall indicate it apart from the rate of any other tax.

In addition, the tax must be referred to by its name, an abbreviation of its name or a similar designation.

**“DIVISION IV**

**“REPORTING AND REMITTANCE**

**“§1.—Reporting period**

**“477.8.** For the purposes of this chapter, the reporting period of a person registered under Division II at a particular time corresponds to the calendar quarter that includes that time.

**“477.9.** Where a person becomes registered under Division II on a particular day, the period beginning on the particular day and ending on the last day of the calendar quarter that includes the particular day is deemed to be a reporting period of the person.

Where a person ceases to be registered under Division II on a particular day, the period beginning on the first day of the calendar quarter that includes the particular day and ending on the day immediately before the particular day is deemed to be a reporting period of the person.

**“§2.—Filing of the return**

**“477.10.** Every person registered under Division II shall file a return for each of the person’s reporting periods within the month following the end of the reporting period.

**“§3.—Determination of the specified net tax**

**“477.11.** The specified net tax for a particular reporting period of a person registered under Division II is the positive or negative amount determined by the formula

$$A - B.$$

For the purposes of the formula in the first paragraph,

(1) A is the total of

(a) all amounts that became collectible and all other amounts collected by the person in the particular reporting period as or on account of tax under section 16, and

(b) all amounts that would be required to be added under section 446 in determining the person’s specified net tax for the particular reporting period if that section were read as if “net tax” were replaced by “specified net tax”; and



(2) B is the total of all amounts each of which is an amount that may be deducted by the person under section 477.16 in determining the person's specified net tax for the particular reporting period, or that could be so deducted under section 444 or 449 if those sections and section 444.1 were read as if "net tax" were replaced by "specified net tax" and if sections 444.1 and 446.1 were read as if "this chapter" were replaced by "Chapter VIII.1", and that is claimed by the person in the return filed under this chapter for that period.

**"477.12.** An amount must not be included in the total described in subparagraph 1 of the second paragraph of section 477.11 for a reporting period of a person to the extent that that amount was included in that total for a preceding reporting period of the person.

An amount must not be included in the total described in subparagraph 2 of the second paragraph of section 477.11 for a reporting period of a person to the extent that that amount was included as a deduction in that total for a preceding reporting period of the person.

**"§4.** — *Tax remittance*

**"477.13.** A person who is required to file a return under section 477.10 shall determine in that return the person's specified net tax for the reporting period.

If the specified net tax for a reporting period of a person is a positive amount, the person shall remit that amount to the Minister, in the manner determined by the Minister, on or before the day on which the person is required to file the return for that period.

If the specified net tax for a reporting period of a person is a negative amount, the person may, in the return for that period, claim that amount as a specified net tax refund. That amount is payable to the person by the Minister.

**"477.14.** The Minister shall pay, with all due dispatch, the specified net tax refund that is payable to a person who claims the refund under the third paragraph of section 477.13.

Where the person has elected, under the third paragraph of section 477.15, to determine the amount of the person's specified net tax in a foreign currency, the Minister shall make the payment in that currency.

However, the Minister is required to pay the refund to the person only if the Minister considers that all the information that was to be given by the person on the person's application for registration pursuant to this chapter has been provided and is accurate.

“**477.15.** Where in a reporting period a person collects, under section 477.6, the tax payable in respect of a supply, the consideration for the supply is expressed in foreign currency and the person does not make the election under the third paragraph for the reporting period, the following rules apply:

(1) section 56 does not apply in respect of the consideration for the supply; and

(2) for the purpose of determining the amount of the person’s specified net tax for the reporting period under section 477.11, the value of the consideration for the supply must be converted into Canadian currency using the exchange rate applicable on the last day of the reporting period or any other conversion method acceptable to the Minister.

For the purposes of subparagraph 2 of the first paragraph, the method for converting into Canadian currency used by a person for the purpose of determining the amount of the person’s specified net tax for a reporting period must be used consistently for at least 24 months.

A person who is required, under the first paragraph of section 477.13, to determine the amount of the person’s specified net tax for a reporting period may elect to determine the amount, in the return for that reporting period, in a prescribed foreign currency. In such a case, the amount to be remitted to the Minister by the person, if applicable, under the second paragraph of section 477.13 for the reporting period must be remitted in that same prescribed foreign currency.

“§5.—*Adjustment or refund*

“**477.16.** Despite section 447, a person registered under Division II who, in a reporting period, has charged to, or collected from, another person registered under Division I of Chapter VIII an amount as or on account of tax under section 16 that exceeds the tax the person was required to collect from the other person shall, within two years after the day on which the amount was charged or collected,

(1) adjust the amount of tax charged, if the excess amount was charged but not collected; or

(2) refund or credit the excess amount to the other person, if it was collected.

Where the person has adjusted, refunded or credited an amount in favour of, or to, the other person in accordance with the first paragraph, the following rules apply:

(1) the person shall, within a reasonable time, issue to the other person a credit note for the amount of the adjustment, refund or credit; and

(2) the amount may be deducted in determining the person's specified net tax for the person's reporting period in which the credit note is issued to the other person, to the extent that the amount has been included in determining the person's specified net tax for the reporting period, or a preceding reporting period, of the person.

**“477.17.** Subject to the third and fourth paragraphs, a person who is resident in Canada and is the recipient of a particular supply of incorporeal movable property or a service made remotely by a foreign specified supplier is entitled to a rebate of the tax paid by the person under section 16 in respect of the supply equal to the amount determined by the formula

$$A \times B.$$

For the purposes of the formula in the first paragraph,

(1) A is the amount of the tax; and

(2) B is the extent, expressed as a percentage, to which the incorporeal movable property or service is acquired by the person for consumption, use or supply in a participating province within the meaning of subsection 1 of section 123 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15).

No person is entitled to a rebate under the first paragraph in respect of a particular supply unless the person has paid tax under section 218.1 of the Excise Tax Act in respect of the particular supply and submits to the Minister evidence of the payment of that tax that is satisfactory to the Minister.

However, no rebate provided for in the first paragraph is paid to a person that, at the time that tax under section 16 in respect of the particular supply was paid, was a listed financial institution described in paragraph 6 or 9 of the definition of “listed financial institution” in section 1 or a selected listed financial institution.

**“477.18.** No rebate provided for in section 353.0.3 is paid to a person who has paid tax under section 16 in respect of a supply referred to in the first paragraph of section 477.17.

## **“DIVISION V**

### **“PENALTY**

**“477.19.** The recipient of a supply of movable property or a service who evades or attempts to evade the payment of tax under section 16 in respect of the supply by providing false information to a person referred to in section 477.6 shall incur a penalty equal to the greater of \$100 and 50% of the amount the payment of which the recipient evaded or attempted to evade.”

**79.** Section 677 of the Act is amended by inserting the following subparagraph after subparagraph 50.1.1 of the first paragraph:

“(50.1.2) determine, for the purposes of section 477.15, the prescribed foreign currencies;”.

#### REGULATION RESPECTING THE QUÉBEC SALES TAX

**80.** The Regulation respecting the Québec sales tax (chapter T-0.1, r. 2) is amended by inserting the following after section 473.1.1R1:

##### “PRESCRIBED FOREIGN CURRENCIES

“**477.15R1.** For the purposes of section 477.15 of the Act, the following currencies are prescribed foreign currencies:

- (1) the U.S. dollar; and
- (2) the euro.”

#### DIVISION IV

##### SPECIAL PROVISION

**81.** The Minister of Revenue may establish and implement a transitional financial compensation program to subsidize the costs of acquiring and installing the equipment referred to in section 350.61 of the Act respecting the Québec sales tax (chapter T-0.1), enacted by section 59.

#### CHAPTER III

##### REGULATING TOURIST ACCOMMODATION ESTABLISHMENTS

#### DIVISION I

##### SUPERVISION

##### ACT RESPECTING TOURIST ACCOMMODATION ESTABLISHMENTS

**82.** Section 7 of the Act respecting tourist accommodation establishments (chapter E-14.2) is amended, in the third paragraph,

- (1) by inserting “, a type of residence” after “class of establishment”;
- (2) by inserting “in accordance with the terms specified in the regulation” after “provisions”.

**83.** Divisions IV and IV.1 of the Act, comprising sections 32.2 to 35.3, are repealed.

**84.** Section 37 of the Act is amended

(1) by replacing “or 32 or of the first paragraph of section 34” in paragraph 5 by “or 32”;

(2) by striking out paragraph 7.

**85.** Section 55 of the Act is amended by replacing “The” by “Subject to section 55.1, the”.

**86.** The Act is amended by inserting the following section after section 55:

“**55.1.** The Minister of Revenue is responsible for inspections and investigations relating to the enforcement of this Act and the regulations and for the administration of Division VI; for those purposes, this Act is deemed to be a fiscal law for the purposes of the Tax Administration Act (chapter A-6.002).”

#### TAX ADMINISTRATION ACT

**87.** Section 60.4 of the Tax Administration Act (chapter A-6.002) is amended by replacing “or any of sections 350.55, 350.56 and 350.56.1” by “, any of sections 350.55, 350.56 and 350.56.1, paragraph 2 of section 350.62 or any of sections 541.25 to 541.28, 541.30 and 541.32”.

#### ACT RESPECTING THE QUÉBEC SALES TAX

**88.** Section 541.23 of the Act respecting the Québec sales tax (chapter T-0.1) is amended

(1) by replacing the definition of “sleeping-accommodation establishment” by the following definition:

““sleeping-accommodation establishment” means an establishment in which at least one accommodation unit is offered for rent to tourists, in return for payment, for a period not exceeding 31 days, on a regular basis in the same calendar year, the availability of which unit is made public;”;

(2) by replacing the definition of “ready-to-camp unit” by the following definition:

““ready-to-camp unit” means a structure installed on a platform, on wheels or directly on the ground, and provided with the equipment necessary to stay there, including self-catering kitchen facilities;”;

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

“For the purposes of the definition of “sleeping-accommodation establishment” in the first paragraph, a group of movables and immovables, adjacent or grouped together, having accessories or dependencies in common, may constitute a single sleeping-accommodation establishment provided that the movables and immovables composing it are operated by the same person and are all the same type of prescribed sleeping-accommodation establishment referred to in the first paragraph of section 541.24.”

## REGULATION RESPECTING TOURIST ACCOMMODATION ESTABLISHMENTS

**89.** Section 16.1 of the Regulation respecting tourist accommodation establishments (chapter E-14.2, r. 1) is replaced by the following section:

“**16.1.** The regulatory provision referred to in section 36.2 of the Act respecting tourist accommodation establishments (chapter E-14.2) is any of sections 11.1, 11.2, 13.1 and 16.”

## DIVISION II

### TAX ON LODGING

#### TAX ADMINISTRATION ACT

**90.** Section 69.0.0.1 of the Tax Administration Act (chapter A-6.002) is amended by adding the following paragraph at the end:

“In the case of a person referred to in section 541.31.1 of the Act respecting the Québec sales tax (chapter T-0.1), the date on which the cancellation of the person’s registration is scheduled to become effective is public information as well.”

#### ACT RESPECTING THE QUÉBEC SALES TAX

**91.** Section 541.23 of the Act respecting the Québec sales tax (chapter T-0.1) is amended

(1) by inserting the following definition in alphabetical order:

““supplier” has the meaning assigned by section 1;”;

(2) by inserting the following definition in alphabetical order:

““digital accommodation platform” means a digital platform through which a person brings together the supplier of an accommodation unit and a recipient, provides a framework for their interaction and manages their financial transactions;”;

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

“For the purposes of the definition of “sleeping-accommodation establishment” in the first paragraph, an accommodation unit offered for rent through a digital accommodation platform operated by a person who is a registrant under this Title is deemed to be offered for rent on a regular basis in the same calendar year.”

**92.** Section 541.24 of the Act is amended

(1) by replacing subparagraphs 1 and 2 of the first paragraph by the following subparagraphs:

“(1) where the supply is made by the operator of a sleeping-accommodation establishment and is not a supply to which subparagraph 2.1 applies, a tax computed at the rate of 3.5% of the value of the consideration for the overnight stay;

“(2) where the supply is made by an intermediary and is not a supply to which subparagraph 2.1 or 2.2 applies, a specific tax equal to \$3.50 per overnight stay for each unit;

“(2.1) where the supply is made through a digital accommodation platform operated by a person who is a registrant under this Title, a tax computed at the rate of 3.5% of the value of the consideration for the overnight stay; or

“(2.2) where the supply is made by an intermediary, the initial supply of the accommodation unit by the operator of a sleeping-accommodation establishment was made through a digital accommodation platform operated by a person who is a registrant under this Title and the unit is not supplied again by an intermediary through such a platform, a tax equal to the amount that is 3.5% of the value of the consideration for the overnight stay received for the initial supply of the unit.”;

(2) by replacing “subparagraph 1” in the second paragraph by “subparagraphs 1 and 2.1”.

**93.** Section 541.25 of the Act is amended by replacing the second and third paragraphs by the following paragraphs:

“The operator of a sleeping-accommodation establishment or the intermediary who receives an amount from a person other than a customer for the supply of such an accommodation unit shall, as a mandatary of the Minister, collect, at that time, an amount that is equal to the tax or would be equal to the tax if subparagraph 2.1 of the first paragraph of section 541.24 were read as if “a tax computed at the rate of 3.5% of the value of the consideration for the overnight stay” were replaced by “a specific tax equal to \$3.50 per overnight stay for each unit”.

However, the operator of a sleeping-accommodation establishment or the intermediary who makes a supply of such an accommodation unit through a digital accommodation platform operated by a person is not required to collect the tax or the amount referred to in the second paragraph in respect of the supply if the bill is issued by the person at a time when the person's registration is effective.

A person operating a digital accommodation platform who receives an amount for the supply of such an accommodation unit shall, as a mandatory of the Minister, collect, at that time, where the amount is received from a customer, the tax or, where the amount is received from a person other than a customer, an amount computed at the rate of 3.5% of the value of the consideration for the overnight stay (in this chapter referred to as the "particular amount"), if

(1) the supply of the unit is made through the person's digital accommodation platform; and

(2) the bill is issued by the person at a time when the person's registration is effective.

Despite the second paragraph, the intermediary who receives an amount from a person other than a customer for the supply of such an accommodation unit shall, as a mandatory of the Minister, if the initial supply of the unit has been made through a digital accommodation platform operated by a person who is a registrant under this Title and the unit has not been supplied again through such a platform, collect, at that time, an amount equal to the particular amount that was or should have been collected by the latter person in respect of the initial supply.

The operator of a sleeping-accommodation establishment or the intermediary who makes a supply of such an accommodation unit for no consideration, otherwise than through a digital accommodation platform, shall, as a mandatory of the Minister, collect, at the time the supply is made,

(1) where the supply is made to a customer by an intermediary, the tax provided for in subparagraph 2 of the first paragraph of section 541.24;

(2) where the supply is made to a person other than a customer, an amount equal to the tax provided for in subparagraph 2 of the first paragraph of section 541.24;

(3) where the supply is made to a customer by an intermediary, the initial supply of the accommodation unit by the operator of a sleeping-accommodation establishment was made through a digital accommodation platform operated by a person who is a registrant under this Title and the unit has not been supplied again by an intermediary through such a platform, the tax provided for in subparagraph 2.2 of the first paragraph of section 541.24; or



(4) where the supply is made to a person other than a customer by an intermediary, the initial supply of the accommodation unit by the operator of a sleeping-accommodation establishment was made through a digital accommodation platform operated by a person who is a registrant under this Title and the unit has not been supplied again by an intermediary through such a platform, an amount equal to the amount that was or should have been collected by the person in respect of the initial supply.

The rules set out in the second and third paragraphs of section 541.24 apply to the fourth paragraph.”

**94.** Section 541.26 of the Act is replaced by the following section:

**“541.26.** Every person who is required to collect the tax or any of the amounts referred to in section 541.25 shall keep an account thereof and, on or before the last day of the month following the end of each calendar quarter, render an account to the Minister, in the prescribed form containing prescribed information, of the tax or any of those amounts that the person has collected or should have collected for the preceding calendar quarter and, therewith, remit the tax or amount to the Minister.

A person shall render an account to the Minister even if no amount relating to the supply of an accommodation unit giving rise to the tax or to any of the amounts referred to in section 541.25 was received during the calendar quarter.

However, a person is not required to render an account to the Minister, unless the latter demands it, or to remit the tax or the amount referred to in the second paragraph of section 541.25 in respect of the supply of an accommodation unit that the person has acquired from another person, where the person has remitted, in respect of the supply,

(1) an amount referred to in the second paragraph of section 541.25 to that other person; or

(2) a particular amount where it is equal to or greater than the tax or the amount referred to in subparagraph 1 that the person is required to collect.

In addition, where the initial supply of an accommodation unit by the operator of a sleeping-accommodation establishment was made through a digital accommodation platform operated by a person who is a registrant under this Title and the accommodation unit has not been supplied again by an intermediary through such a platform, the intermediary who acquired the accommodation unit from the operator or another intermediary is not required to render an account to the Minister, unless the latter demands it, or to remit, in respect of the supply of that unit, the tax referred to in subparagraph 2.2 of the first paragraph of section 541.24 or the amount that the intermediary has collected under the fifth paragraph of section 541.25 where the intermediary has remitted, in respect of the supply, the particular amount or an amount equal to that amount, as the case may be.

An amount that a person is required to collect in accordance with section 541.25 is deemed to be a duty within the meaning of the Tax Administration Act (chapter A-6.002).”

**95.** Section 541.27 of the Act is amended by replacing the first paragraph by the following paragraphs:

“Where a person reimburses the total amount paid for an overnight stay in an accommodation unit to another person, the person shall also reimburse the tax or any of the amounts referred to in section 541.25 that the person has collected in its respect.

Where the person reimburses part of the amount paid for an overnight stay in an accommodation unit, the person shall also reimburse the tax provided for in subparagraph 1 or 2.1 of the first paragraph of section 541.24, or the particular amount, the person collected in respect of that part.”

**96.** The Act is amended by inserting the following section after section 541.27:

**“541.27.1.** Where a person referred to in the fourth paragraph of section 541.25 collects from a customer or a person other than a customer an amount as or on account of the tax or a particular amount, as the case may be, in excess of the amount the person was required to collect, and renders an account of and remits the amount to the Minister, the person may, within four years after the day the amount was collected, reimburse the excess amount to the other person.

The reimbursement is deducted from the amount of the tax and the particular amounts collected by the person for the reporting period in which the person makes the reimbursement.”

**97.** Sections 541.28 to 541.30 of the Act are replaced by the following sections:

**“541.28.** Every person required to remit the tax or the amount referred to in the second paragraph of section 541.25 to the Minister, unless the person is an intermediary, is required to register and to hold a registration certificate issued in accordance with section 541.30.

**“541.29.** Every person required to register under section 541.28 who, immediately before the particular day on which the tax provided for in this Title becomes applicable, holds a registration certificate issued under Title I is deemed, for the purposes of this Title, to hold, on the particular day, a registration certificate issued in accordance with section 541.30.

**“541.30.** Every person required to register under section 541.28 shall apply to the Minister for registration before the day on which the person is first required to collect the tax or the amount referred to in the second paragraph of section 541.25.

For the purposes of the first paragraph and section 541.28, sections 412, 415 and 415.0.4 to 415.0.6 apply, with the necessary modifications.”

**98.** The Act is amended by inserting the following section after section 541.30:

**“541.30.1.** A person who operates a digital accommodation platform may apply to the Minister for registration.

For the purposes of the first paragraph, sections 412 and 415 apply, with the necessary modifications.”

**99.** The Act is amended by inserting the following section after section 541.31:

**“541.31.1.** Where a person who operates a digital accommodation platform files with the Minister a request for the cancellation of the person’s registration as of a particular date, the Minister cancels the registration from that date if the request was filed with the Minister in writing at least 60 days before that date.

Where the obligations arising from the application of this Title have not been met by a person who operates a digital accommodation platform, the Minister may cancel the person’s registration after giving the person a written notice of at least 60 days before the cancellation becomes effective.

Where the Minister cancels a person’s registration under the first or second paragraph, the Minister shall give the person a written notice of the cancellation and of the date on which it becomes effective.

The person whose registration is cancelled shall, within 30 days after the date on which the cancellation becomes effective, render an account to the Minister of the tax and the particular amounts that were or should have been collected by the person and, at that time, remit them to the Minister.”

**100.** Section 541.32 of the Act is amended by replacing the portion before subparagraph 1 of the second paragraph by the following:

**“541.32.** Every person required under section 541.25 to collect the tax or another amount shall indicate the tax or the amount on the invoice, receipt, writing or other document recording the amount paid or payable for an accommodation unit.

However, where subparagraph 1 or 2.1 of the first paragraph of section 541.24 or the fourth paragraph of section 541.25 applies, the person shall indicate the amount of the tax separately and specify that the amount is the 3.5% tax on lodging if”.

### DIVISION III

#### SPECIAL TRANSITIONAL PROVISIONS

**101.** Subject to the conditions of employment applicable to them, employees of the Ministère du Tourisme who are assigned inspection or investigation duties relating to the enforcement of the Act respecting tourist accommodation establishments (chapter E-14.2) and are identified by the Deputy Minister of Tourism on 12 June 2018 become, from 11 August 2018, employees of the Agence du revenu du Québec.

**102.** An employee transferred to the Agence du revenu du Québec under section 101 may apply for a transfer to a position in the public service or enter a promotion-only qualification process for such a position in accordance with the Public Service Act (chapter F-3.1.1) if, at the time of the employee's transfer to the Agency, the employee was a public servant with permanent tenure.

Section 35 of the Public Service Act applies to an employee who enters a promotion-only qualification process.

**103.** An employee referred to in section 102 who applies for a transfer or enters a promotion-only qualification process may apply to the Chair of the Conseil du trésor for an assessment of the classification that would be assigned to the employee in the public service. The assessment must take into account the classification that the employee had in the public service on the date of transfer, as well as the years of experience and the level of schooling attained while in the employ of the Agence du revenu du Québec.

If an employee is transferred into the public service under section 102, the deputy minister or the chief executive officer of the body assigns to the employee a classification compatible with the assessment provided for in the first paragraph.

If an employee is promoted under section 102, the employee must be given a classification on the basis of the criteria set out in the first paragraph.

**104.** If some or all of the operations of the Agence du revenu du Québec are discontinued, an employee referred to in section 101 who had permanent tenure on the date of his or her transfer to the Agency is entitled to be placed on reserve in the public service with the same classification the employee had on the date of the transfer.

If only some of those operations are discontinued, the employee continues to exercise his or her functions within the Agency until the Chair of the Conseil du trésor is able to place the employee in accordance with section 100 of the Public Service Act.

When placing an employee under this section, the Chair of the Conseil du trésor determines the employee's classification on the basis of the criteria set out in the first paragraph of section 103.

**105.** An employee with permanent tenure referred to in section 101 who, in accordance with the conditions of employment applicable to him or her, refuses to be transferred to the Agence du revenu du Québec is temporarily assigned to the Agency until the Chair of the Conseil du trésor is able to place the employee in accordance with section 100 of the Public Service Act.

**106.** Subject to remedies available under a collective agreement, an employee referred to in section 101 who is dismissed may bring an appeal under section 33 of the Public Service Act if, on the date of his or her transfer to the Agence du revenu du Québec, the employee had permanent tenure.

**107.** The records and other documents of the Ministère du Tourisme relating to the administration of Divisions IV and IV.1 of the Act respecting tourist accommodation establishments, as they read before being repealed, as well as any software and computer applications used for the administration of those divisions are transferred to the Agence du revenu du Québec.

**108.** The rights and obligations of the Minister of Tourism under Divisions IV and IV.1 of the Act respecting tourist accommodation establishments, as they read before being repealed, continue to be exercised and performed, from 12 June 2018, by the Minister of Revenue.

## CHAPTER IV

### INSTITUT DE TOURISME ET D'HÔTELLERIE DU QUÉBEC

#### DIVISION I

##### AMENDING PROVISIONS

##### GENERAL AND VOCATIONAL COLLEGES ACT

**109.** Section 17.2 of the General and Vocational Colleges Act (chapter C-29) is amended by adding the following paragraph at the end:

“For the purposes of this section, the Institut de tourisme et d’hôtellerie du Québec is considered to be a college.”

**110.** Section 25 of the Act is amended by adding the following paragraph at the end:

“Such rules may also provide for the allocation of subsidies to the Institut de tourisme et d’hôtellerie du Québec to establish and maintain a college centre for technology transfer. In such a case, the Minister shall also consult the institute before establishing the rules.”

ACT RESPECTING THE INSTITUT DE TOURISME ET D'HÔTELLERIE  
DU QUÉBEC

**III.** Section 5 of the Act respecting the Institut de tourisme et d'hôtellerie du Québec (chapter I-13.02) is amended

(1) by replacing “7” and “11” in the first paragraph by “11” and “15”, respectively;

(2) by adding the following sentences at the beginning of the second paragraph: “One member of the board shall be a director of the institute designated by the member’s peers. One member of the board shall be a teacher at the institute designated by the member’s peers.”

**II2.** Section 7 of the Act is amended

(1) by replacing “two” in the first paragraph by “three”;

(2) by inserting the following paragraphs after the first paragraph:

“Board members may be reappointed twice to serve in that capacity only for a consecutive or non-consecutive term.

In addition to terms served as a board member, the chair of the board may be reappointed twice to serve in that capacity for a consecutive or non-consecutive term.”

**II3.** Section 14 of the Act is replaced by the following section:

**“14.** The other staff members of the institute shall be appointed in accordance with the staffing plan and the standards it establishes.

Subject to the provisions of a collective agreement, the institute shall determine the standards and scales of remuneration, employment benefits and other conditions of employment of its staff members in accordance with the conditions defined by the Government.”

**II4.** Section 17 of the Act is amended by inserting the following subparagraph after subparagraph 2 of the first paragraph:

“(2.1) establish a college centre for technology transfer in accordance with the third paragraph of section 17.2 of the General and Vocational Colleges Act (chapter C-29);”.

**II5.** Section 19 of the Act is amended by adding the following paragraphs at the end:

“The Minister may also, on the conditions determined by the Minister, authorize the institute to award the degrees, diplomas, certificates or other attestations of university studies to which a university-level program leads.

The Minister may determine the necessary information, analyses and documents the institute must provide to the Minister before it applies for authorization under this section.”

#### ACT RESPECTING THE PROCESS OF NEGOTIATION OF THE COLLECTIVE AGREEMENTS IN THE PUBLIC AND PARAPUBLIC SECTORS

**116.** Schedule C to the Act respecting the process of negotiation of the collective agreements in the public and parapublic sectors (chapter R-8.2) is amended by inserting the following in alphabetical order:

“—The Institut de tourisme et d’hôtellerie du Québec”.

#### ACT RESPECTING THE GOVERNMENT AND PUBLIC EMPLOYEES RETIREMENT PLAN

**117.** Schedule I to the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) is amended by replacing “the Institut du tourisme et de l’hôtellerie du Québec, in respect of employees of the Adult Education Service” in paragraph 1 by “the Institut de tourisme et d’hôtellerie du Québec”.

#### ACT RESPECTING THE PENSION PLAN OF MANAGEMENT PERSONNEL

**118.** Schedule II to the Act respecting the Pension Plan of Management Personnel (chapter R-12.1) is amended by replacing “the Institut du tourisme et de l’hôtellerie du Québec, in respect of employees of the Adult Education Service” in paragraph 1 by “the Institut de tourisme et d’hôtellerie du Québec”.

### DIVISION II

#### SPECIAL TRANSITIONAL PROVISIONS

**119.** Subject to the conditions of employment applicable to them, staff members of the Institut de tourisme et d’hôtellerie du Québec in office on 9 September 2018 are, from 10 September 2018, deemed to be appointed in accordance with section 14 of the Act respecting the Institut de tourisme et d’hôtellerie du Québec (chapter I-13.02), as replaced by section 113.

**120.** The appointment of institute employees under section 119 is deemed to constitute the alienation of an undertaking or enterprise for the purposes of sections 45 and 46 of the Labour Code (chapter C-27) and article 2097 of the Civil Code.

**121.** Any employee of the institute referred to in section 119 may apply for a transfer to a position in the public service or enter a promotion-only qualification process in accordance with the Public Service Act (chapter F-3.1.1) if, on 9 September 2018, the employee was a public servant with permanent tenure.

Section 35 of the Public Service Act applies to an employee who participates in such a promotion-only qualification process.

**122.** An employee referred to in section 121 who applies for a transfer or enters a promotion-only qualification process may apply to the Chair of the Conseil du trésor for an assessment of the classification that would be assigned to the employee in the public service. The assessment must take into account the classification that the employee had in the public service on 9 September 2018, as well as the years of experience and the level of schooling attained while deemed to be appointed in accordance with section 14 of the Act respecting the Institut de tourisme et d'hôtellerie du Québec, as replaced by section 113.

If an employee is transferred into the public service under section 121, the deputy minister or chief executive officer the employee comes under assigns to the employee a classification compatible with the assessment provided for in the first paragraph.

If an employee is promoted under section 121, the employee must be given a classification on the basis of the criteria set out in the first paragraph.

**123.** If some or all of the institute's activities are discontinued, an employee referred to in section 119 who was a public servant with permanent tenure on 9 September 2018 is entitled to be placed on reserve in the public service with the same classification the employee had on that date.

If some of the institute's activities are discontinued, the employee placed on reserve continues to exercise his or her functions within the institute until the Chair of the Conseil du trésor is able to place the employee in accordance with section 100 of the Public Service Act.

When placing an employee who is placed on reserve, the Chair of the Conseil du trésor determines the employee's classification on the basis of the criteria set out in the first paragraph of section 122.

**124.** A public servant with permanent tenure of the institute who, in accordance with the conditions of employment applicable to him or her, is placed on reserve in the public service before 9 September 2018 is assigned to the institute until the Chair of the Conseil du trésor is able to place the employee in accordance with section 100 of the Public Service Act.

**125.** Subject to remedies available under a collective agreement, an employee referred to in section 119 who is dismissed may bring an appeal under section 33 of the Public Service Act if, on 9 September 2018, the employee was a public servant with permanent tenure.



**126.** The members of the board of directors of the Institut de tourisme et d'hôtellerie du Québec in office on 10 September 2018 continue in office on the same terms, for the unexpired portion of their term.

## CHAPTER V

### MONITORING OF TRANSACTIONS ON IMMOVABLES

#### ACT RESPECTING DUTIES ON TRANSFERS OF IMMOVABLES

**127.** Section 9 of the Act respecting duties on transfers of immovables (chapter D-15.1) is amended by adding the following paragraph at the end:

“In addition, the information determined by government regulation, on the recommendation of the Minister of Finance and the minister responsible for natural resources, must be entered on the form made available for presenting an application for registration in the land register under the third paragraph of article 2982 of the Civil Code. Such information is collected for the purposes of the development, by the Minister of Finance, of economic, fiscal, budgetary and financial policies in accordance with section 2 of the Act respecting the Ministère des Finances (chapter M-24.01).”

#### ACT RESPECTING THE MINISTÈRE DES RESSOURCES NATURELLES ET DE LA FAUNE

**128.** Section 12 of the Act respecting the Ministère des Ressources naturelles et de la Faune (chapter M-25.2) is amended by inserting the following paragraph after paragraph 17.7:

“(17.8) collecting the information referred to in the third paragraph of section 9 of the Act respecting duties on transfers of immovables (chapter D-15.1), compiling it and sending it to the Minister of Finance in the manner agreed on with that Minister;”.

**129.** Section 17.4 of the Act is amended by replacing “and 17.7” in the first paragraph by “, 17.7 and 17.8”.

## CHAPTER VI

### OTHER PROVISIONS

#### FINANCIAL ADMINISTRATION ACT

**130.** Section 16 of the Financial Administration Act (chapter A-6.001) is amended by inserting “or of any other body or category of bodies designated by the Government” after “section 77” in the portion before subparagraph 1 of the first paragraph.

**131.** Section 78 of the Act is amended by inserting “and according to the conditions determined by the Government, if applicable” after “their power to borrow”.

#### ACT TO ESTABLISH THE FUND FOR THE PROMOTION OF A HEALTHY LIFESTYLE

**132.** The Act to establish the Fund for the Promotion of a Healthy Lifestyle (chapter F-4.0021) is repealed.

#### ACT TO ESTABLISH THE SPORTS AND PHYSICAL ACTIVITY DEVELOPMENT FUND

**133.** Section 5 of the Act to establish the Sports and Physical Activity Development Fund (chapter F-4.003) is amended

(1) by replacing “\$60,000,000” in the first paragraph by “\$70,000,000”;

(2) by replacing “\$8,000,000” and “\$5,000,000” in the second paragraph by “\$69,000,000” and “\$68,000,000”, respectively.

### CHAPTER VII

#### FINAL PROVISIONS

**134.** Section 58 and paragraph 1 of section 60 have effect from 1 July 2017 and sections 90 to 100 have effect from 29 August 2017.

**135.** This Act comes into force on 12 June 2018, except

(1) sections 1, 3 and 6, paragraph 2 of section 9 and sections 13 and 33 to 43, which come into force on 27 July 2018;

(2) sections 111, 113 and 116 to 126, which come into force on 10 September 2018;

(3) sections 61 to 74 and 76 to 80, which come into force on

(a) 1 January 2019, in respect of

i. a foreign specified supplier; and

ii. a person who operates a specified digital platform, but only in respect of a supply made by a foreign specified supplier through the platform; or

(b) 1 September 2019, in respect of

i. a Canadian specified supplier; and

ii. a person who operates a specified digital platform, but only in respect of a supply made by a specified supplier, other than a foreign specified supplier, through the platform;

(4) section 75, which comes into force on 1 September 2019; and

(5) sections 2, 4, 5, 7 and 8, paragraph 1 of section 9, sections 10 to 12 and 14 to 27, paragraphs 4 to 6 of section 28, paragraphs 2, 3 and 4 of section 29, section 30, paragraphs 2, 4 and 5 of section 31, sections 32, 54 to 57 and 59, paragraph 2 of section 60, and section 87 to the extent that it amends section 60.4 of the Tax Administration Act (chapter A-6.002) to refer to paragraph 2 of section 350.62 of the Act respecting the Québec sales tax (chapter T-0.1), which come into force on the date or dates to be set by the Government.

AN ACT TO IMPROVE THE PERFORMANCE OF THE SOCIÉTÉ DE  
L'ASSURANCE AUTOMOBILE DU QUÉBEC, TO BETTER REGULATE  
THE DIGITAL ECONOMY AS REGARDS E-COMMERCE,  
REMUNERATED PASSENGER TRANSPORTATION AND TOURIST  
ACCOMMODATION AND TO AMEND VARIOUS LEGISLATIVE  
PROVISIONS

TABLE OF CONTENTS

	SECTIONS
<b>CHAPTER I</b>	IMPROVEMENT OF THE PERFORMANCE OF THE SOCIÉTÉ DE L'ASSURANCE AUTOMOBILE DU QUÉBEC (1-50)
<b>DIVISION I</b>	AMENDING PROVISIONS (1-37)
<b>DIVISION II</b>	SPECIAL TRANSITIONAL PROVISIONS (38-50)
<b>CHAPTER II</b>	PROVISIONS RELATING TO THE ADMINISTRATION OF CERTAIN ACTS UNDER THE RESPONSIBILITY OF REVENU QUÉBEC (51-81)
<b>DIVISION I</b>	COMMUNICATION OF INFORMATION AND VOLUNTEER PROGRAM (51-53)
<b>DIVISION II</b>	SYSTEM FOR RECORDING SALES IN THE REMUNERATED PASSENGER TRANSPORTATION SECTOR (54-60)
<b>DIVISION III</b>	COLLECTION AND REMITTANCE OF THE QUÉBEC SALES TAX AS REGARDS E-COMMERCE (61-80)
<b>DIVISION IV</b>	SPECIAL PROVISION (81)
<b>CHAPTER III</b>	REGULATING TOURIST ACCOMMODATION ESTABLISHMENTS (82-108)
<b>DIVISION I</b>	SUPERVISION (82-89)

<b>DIVISION II</b>	TAX ON LODGING	(90-100)
<b>DIVISION III</b>	SPECIAL TRANSITIONAL PROVISIONS	(101-108)
<b>CHAPTER IV</b>	INSTITUT DE TOURISME ET D'HÔTELLERIE DU QUÉBEC	(109-126)
<b>DIVISION I</b>	AMENDING PROVISIONS	(109-118)
<b>DIVISION II</b>	SPECIAL TRANSITIONAL PROVISIONS	(119-126)
<b>CHAPTER V</b>	MONITORING OF TRANSACTIONS ON IMMOVABLES	(127-129)
<b>CHAPTER VI</b>	OTHER PROVISIONS	(130-133)
<b>CHAPTER VII</b>	FINAL PROVISIONS	(134-135)