

Gouvernement du Québec

O.C. 1456-2023, 20 September 2023

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

Québec sales tax — Amendment

Regulation to amend the Regulation respecting the Québec sales tax

WHEREAS, under subparagraph 33.7.1 of the first paragraph of section 677 of the Act respecting the Québec sales tax (chapter T-0.1), the Government may, by regulation, determine, for the purposes of sections 350.60.4 and 350.60.5 of the Act respecting the Québec sales tax, enacted by section 7 of the Act respecting the implementation of certain provisions of the Budget Speech of 22 March 2022 and amending other legislative provisions (2023, chapter 10), the prescribed cases and conditions, the prescribed information, the prescribed manner and the prescribed time;

WHEREAS, under subparagraph 33.7.2 of the first paragraph of section 677 of the Act respecting the Québec sales tax, the Government may, by regulation, determine, for the purposes of section 350.60.6 of the Act respecting the Québec sales tax, enacted by section 7 of the Act respecting the implementation of certain provisions of the Budget Speech of 22 March 2022 and amending other legislative provisions, among other things, the prescribed information;

WHEREAS, under subparagraph 33.7.3 of the first paragraph of section 677 of the Act respecting the Québec sales tax, the Government may, by regulation, determine, for the purposes of section 350.60.7 of the Act respecting the Québec sales tax, enacted by section 7 of the Act respecting the implementation of certain provisions of the Budget Speech of 22 March 2022 and amending other legislative provisions, the prescribed time period, the prescribed information, the prescribed manner and the prescribed time;

WHEREAS, under subparagraph 33.7.4 of the first paragraph of section 677 of the Act respecting the Québec sales tax, the Government may, by regulation, determine, for the purposes of section 350.60.8 of the Act respecting the Québec sales tax, enacted by section 7 of the Act respecting the implementation of certain provisions of the Budget Speech of 22 March 2022 and amending other legislative provisions, among other things, the prescribed information, the prescribed manner and the prescribed time;

WHEREAS, under subparagraph 33.7.5 of the first paragraph of section 677 of the Act respecting the Québec sales tax, the Government may, by regulation, determine, for the purposes of section 350.60.9 of the Act respecting the Québec sales tax, enacted by section 7 of the Act respecting the implementation of certain provisions of the Budget Speech of 22 March 2022 and amending other legislative provisions, the prescribed manner, the prescribed information, the prescribed cases and the prescribed conditions;

WHEREAS, under subparagraph 33.7.6 of the first paragraph of section 677 of the Act respecting the Québec sales tax, the Government may, by regulation, determine, for the purposes of section 350.60.10 of the Act respecting the Québec sales tax, enacted by section 7 of the Act respecting the implementation of certain provisions of the Budget Speech of 22 March 2022 and amending other legislative provisions, the prescribed information, the prescribed manner and the prescribed time;

WHEREAS it is expedient to amend the Regulation respecting the Québec sales tax (chapter T-0.1, r. 2) relating to mandatory billing in the restaurant service and bar sectors, to determine, for the purposes of sections 350.60.4 to 350.60.10 of the Act respecting the Québec sales tax, enacted by section 7 of the Act respecting the implementation of certain provisions of the Budget Speech of 22 March 2022 and amending other legislative provisions, the prescribed cases, conditions, information, manner, time and time period;

WHEREAS, under paragraph 2 of section 12 of the Regulations Act (chapter R-18.1), a proposed regulation may be made without having been published, if the authority making it is of the opinion that the proposed regulation is designed to establish, amend or repeal norms of a fiscal nature;

WHEREAS, under section 13 of the Act, the reason justifying the absence of such publication shall be published with the regulation;

WHEREAS the Government is of the opinion that the Regulation to amend the Regulation respecting the Québec sales tax attached to this Order in Council is designed to establish, amend or repeal norms of a fiscal nature;

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

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

THAT the Regulation to amend the Regulation respecting the Québec sales tax, attached to this Order in Council, be made.

JOSÉE DE BELLEFEUILLE
*Associate Secretary General and Assistant Clerk
of the Secrétariat du Conseil exécutif*

Regulation to amend the Regulation respecting the Québec sales tax

Act respecting the Québec sales tax
(chapter T-0.1, s. 677, 1st par., subpars. 33.7.1 to 33.7.6, and 2nd par.)

- 1.** The heading before section 350.51R1 of the Regulation respecting the Québec sales tax (chapter T-0.1, r. 2) is amended by adding “— SALES RECORDING MODULE” at the end.
- 2.** The Regulation is amended by inserting the following after section 350.56.1R4:

“RESTAURANT SERVICES — SALES RECORDING SYSTEM

“**350.60.4R1.** For the purposes of this section, sections 350.60.4R2 to 350.60.4R14, and Schedules V and VI where those Schedules apply in respect of the operator of an establishment providing restaurant services,

“closing receipt” means

(1) either of the following invoices:

(a) an invoice produced when the amount determined in subparagraph 28 of the first paragraph of Schedule V, if applicable, or in subparagraph 26 of that first paragraph was paid to the operator, was charged to the recipient’s account, or was paid in part to the operator, the balance being charged to the recipient’s account;

(b) an invoice produced before payment to the operator, in connection with the supply of a beverage provided without food in a place referred to in the second paragraph of section 350.60.4 of the Act, if the invoice contains a mention that the method of payment is unknown; or

(2) a transaction executed after the production of an original invoice to indicate the method of payment used by the recipient to pay the amount determined in subparagraph 28 of the first paragraph of Schedule V, if applicable, or in subparagraph 26 of that first paragraph, or to indicate that the amount was charged to the recipient’s account or was paid in part to the operator, the balance being charged to the recipient’s account;

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

“original invoice” means an invoice produced before payment, other than an invoice described in subparagraph *b* of paragraph 1 of the definition of “closing receipt”;

“sales recording system” means a device containing software previously certified by the Minister and the version used is permitted by the Minister;

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

“**350.60.4R2.** For the purposes of subparagraph 1 of the first, second and fourth paragraphs of section 350.60.4 of the Act, the prescribed manner for sending the information referred to in section 350.60.4R3 to the Minister is to

(1) use a sales recording system and a digital certificate issued by the Minister; and

(2) send the information by electronic filing via the online services made available for the purpose by the Minister, using the sales recording system.

“350.60.4R3. The prescribed information to be sent to the Minister by the operator of an establishment providing restaurant services is,

(1) for the purposes of subparagraph 1 of the first and second paragraphs of section 350.60.4 of the Act, the information required under subparagraphs 1, 3 to 6, 10, 15, 17, 19, 21 to 30, 72 to 77, 79 to 86 and 88 to 91 of the first paragraph of Schedule V; and

(2) for the purposes of subparagraph 1 of the fourth paragraph of section 350.60.4 of the Act,

(a) the information required under subparagraphs 23, 72 and 74 of the first paragraph of Schedule V that relates to the transaction corresponding to the closing receipt or, if applicable, to the corrected closing receipt; and

(b) the information required under subparagraphs 1, 3 to 6, 10, 15, 17, 19, 29 to 38, 72 to 77, 79 to 86 and 88 to 91 of the first paragraph of Schedule V that relates to the adjustment, refund or credit.

For the purposes of the first paragraph, at the time the information is sent, the transaction header must contain the information required under subparagraphs 17, 19 and 90 to 101 of the first paragraph of Schedule V.

Despite subparagraph *a* of subparagraph 2 of the first paragraph, the information required under subparagraphs 23, 72 and 74 of the first paragraph of Schedule V that relates to the transaction corresponding to the production of an original invoice or, if applicable, of the revised original invoice, may be sent to the Minister if the information that relates to the transaction corresponding to the closing receipt is no longer available in the sales recording system.

For the purposes of this section, information that does not appear in the appropriate place in the sales recording system is deemed not to have been sent to the Minister.

“350.60.4R4. If, in connection with the supply of a meal, property or service, information referred to in subparagraph 1 of the first paragraph of section 350.60.4R3 was sent to the Minister by the operator of an establishment providing restaurant services, no invoice was produced by the operator, and information must be added, modified or deleted in respect of the transaction, the operator must

(1) send the information required under subparagraphs 23, 72 and 74 of the first paragraph of Schedule V that was sent at the time of the transaction and allows the Minister to identify it; and

(2) send the information referred to in subparagraph 1 of the first paragraph of section 350.60.4R3, after making the necessary modifications.

For the purposes of this section, information that does not appear in the appropriate place in the sales recording system is deemed not to have been sent to the Minister.

“350.60.4R5. If, in connection with a particular transaction, information to be sent under the first paragraph of section 350.60.4R3 was omitted, or is described in the second paragraph, the following rules apply:

(1) if the particular transaction corresponds to the production of an original invoice, the operator of the establishment providing restaurant services must, without delay after becoming aware of the information,

(a) send the information required under subparagraphs 23, 72 and 74 of the first paragraph of Schedule V that relates to the particular transaction and allows the Minister to identify it;

(b) send the information referred to in subparagraph 1 of the first paragraph of section 350.60.4R3, after making the necessary corrections; and

(c) subject to the fourth paragraph, provide an invoice to the recipient containing the information referred to in section 350.60.4R8;

(2) if the particular transaction corresponds to a closing receipt,

(a) the operator must, without delay after becoming aware of the information,

i. send the information required under subparagraphs 23, 72 and 74 of the first paragraph of Schedule V that relates to the particular transaction and allows the Minister to identify it;

ii. send the information required under subparagraphs 1, 5, 6, 10, 15, 17, 19, 21 to 30, 75 and 76 of the first paragraph of Schedule V; the information must be identical to the information already sent at the time of the particular transaction; and

iii. send the information required under subparagraphs 3, 4, 72 to 74, 79 to 86 and 88 to 91 of the first paragraph of Schedule V that relates to the new transaction; and

(b) the operator must, immediately after the new transaction referred to in subparagraph *a*,

i. send the information required under subparagraphs 23, 72 and 74 of the first paragraph of Schedule V that is referred to in subparagraphs ii and iii of subparagraph *a* and allows the Minister to identify the new transaction referred to in that subparagraph *a*;

ii. send the information referred to in subparagraph 1 of the first paragraph of section 350.60.4R3, after making the necessary corrections; and

iii. provide an invoice to the recipient containing the information referred to in subparagraph 1 of the first paragraph of section 350.60.4R8, if the recipient is present;

(3) if the particular transaction corresponds to the production of a credit note or relates to the issue of a debit note,

(a) the operator must, without delay after becoming aware of the information,

i. send the information required under subparagraphs 33, 72 and 74 of the first paragraph of Schedule V that relates to the particular transaction and allows the Minister to identify it;

ii. send the information required under subparagraphs 1, 5, 6, 10, 15, 17, 19, 29 to 38, 75 and 76 of the first paragraph of Schedule V; the information must be identical to the information already sent at the time of the particular transaction; and

iii. send the information required under subparagraphs 3, 4, 72 to 74, 79 to 86 and 88 to 91 of the first paragraph of Schedule V that relates to the new transaction; and

(b) the operator must, immediately after the new transaction referred to in subparagraph *a*,

i. send the information required under subparagraphs 33, 72 and 74 of the first paragraph of Schedule V that is referred to in subparagraphs ii and iii of subparagraph *a* and allows the Minister to identify the new transaction referred to in that subparagraph *a*;

ii. send the information referred to in subparagraph *b* of subparagraph 2 of the first paragraph of section 350.60.4R3, after making the necessary corrections; and

iii. if applicable, issue a credit note to the recipient containing the information referred to in subparagraph 2 of the first paragraph of section 350.60.4R8 if the recipient is present.

Information to which the first paragraph refers is

(1) erroneous or incomplete information; or

(2) information referred to in subparagraph *a* or *b* of subparagraph 29 of the first paragraph of Schedule V if, after the production of an original invoice, the amount determined in subparagraph 28 of that first paragraph, if applicable, or in subparagraph 26 of that first paragraph was paid to the operator, was charged to the recipient's account, or was paid in part to the operator, the balance being charged to the recipient's account, as applicable.

For the purposes of the first paragraph, at the time the information is sent, the transaction header must contain the information required under subparagraphs 17, 19 and 90 to 101 of the first paragraph of Schedule V.

The operator is not required to again provide the recipient with an invoice when subparagraphs *a* and *b* of subparagraph 1 of the first paragraph apply solely because of information referred to in subparagraph 2 of the second paragraph.

For the purposes of subparagraph ii of subparagraph *a* of subparagraph 2 of the first paragraph, the amounts referred to in subparagraphs 23 to 28 of the first paragraph of Schedule V must be expressed as negative amounts, except if the amount referred to in subparagraph 27 is negative, in which case it must be expressed as a positive amount.

For the purposes of subparagraph ii of subparagraph *a* of subparagraph 3 of the first paragraph, the amounts referred to in subparagraphs 33 to 38 of the first paragraph of Schedule V must be expressed as positive amounts, except if the amount referred to in subparagraph 37 is positive, in which case it must be expressed as a negative amount.

Subparagraph 2 of the first paragraph does not apply if the information is erroneous information referred to in subparagraph 1 of the second paragraph and relates to an amount charged or collected as or on account of tax in excess of the tax collectible or the tax calculated on the consideration for a supply, or on a portion of the consideration, that is later reduced.

For the purposes of this section, information that does not appear in the appropriate place in the sales recording system is deemed not to have been sent to the Minister.

“350.60.4R6. The prescribed time at which the operator of an establishment providing restaurant services is to send the information referred to in the first paragraph of section 350.60.4R3 to the Minister is the time that occurs, as applicable,

(1) for the purposes of subparagraph 1 of the first or second paragraph of section 350.60.4 of the Act and subject to paragraph 3, without delay after becoming aware of information relating to the supply;

(2) for the purposes of subparagraph 1 of the fourth paragraph of section 350.60.4 of the Act and subject to paragraph 3, without delay after the information is entered or, if a debit note is issued to the operator, without delay after the debit note is received; and

(3) in the case referred to in the fourth paragraph of section 350.60.4R8, within 48 hours after the time referred to in subparagraph 72 of the first paragraph of Schedule V.

“350.60.4R7. For the purposes of subparagraph 2 of the first, second and fourth paragraphs of section 350.60.4 of the Act, the prescribed manner for the operator of an establishment providing restaurant services to produce an invoice or a credit note is to use a sales recording system.

Despite the first paragraph, in connection with the production of a credit note, the information required under subparagraph 19 of the first paragraph of Schedule VI may be entered on the credit note otherwise than by means of the sales recording system.

“350.60.4R8. The prescribed information an invoice or credit note produced by the operator of an establishment providing restaurant services must contain is,

(1) for the purposes of subparagraph 2 of the first and second paragraphs of section 350.60.4 of the Act, the information required under subparagraphs 1, 3, 4, 7, 9, 10, 13, 15 to 17, 21 to 26 and 32 to 44 of the first paragraph of Schedule VI; and

(2) for the purposes of subparagraph 2 of the fourth paragraph of section 350.60.4 of the Act, the information required under subparagraphs 1, 3 to 5, 7, 11, 12, 14 to 16, 18, 19, 21, 27 to 35 and 37 to 44 of the first paragraph of Schedule VI.

For the purposes of subparagraph 1 of the first paragraph, the information required under subparagraphs 21 to 26 and 32 to 43 of the first paragraph of Schedule VI must appear in that order on the invoice.

For the purposes of subparagraph 2 of the first paragraph, the information required under subparagraphs 21, 27 to 35 and 37 to 43 of the first paragraph of Schedule VI must appear in that order on the credit note.

Despite the first paragraph, the information required under subparagraphs 40 and 41 of the first paragraph of Schedule VI need not be indicated on the invoice or credit note if, for a reason beyond the operator’s control, the sales recording system cannot receive it, in which case the information missing on the invoice or credit note must be replaced by a mention that a communication problem has occurred.

“350.60.4R9. For the purposes of the first paragraph of section 350.60.4 of the Act, a supply described as follows, made pursuant to an agreement entered into between the operator of an establishment providing restaurant services and the recipient, is a prescribed case:

(1) the supply of a meal made by the operator of an establishment providing restaurant services that is a caterer;

(2) the supply of a meal, other than a meal referred to in subparagraph 1, made in connection with a group event on a date other than the date on which the agreement is entered into, if all or part of the consideration for the supply is payable on such a date.

In a case described in the first paragraph, the following rules apply:

(1) for the purposes of subparagraph 1 of the first paragraph of section 350.60.4 of the Act, the operator must,

(a) if the information referred to in section 350.60.4R12 is known to the operator at the time the agreement is entered into and all the consideration is paid at that time without having become due under the terms of the agreement, send the information referred to in the first paragraph of section 350.60.4R10 to the Minister without delay after that time; and

(b) in any other case,

i. send the information referred to in the second paragraph of section 350.60.4R10 to the Minister without delay after the agreement is entered into; and

ii. send the information referred to in the third paragraph of section 350.60.4R10 to the Minister immediately before the time at which the operator provides an invoice to the recipient in accordance with subparagraph 2;

(2) for the purposes of subparagraph 2 of the first paragraph of section 350.60.4 of the Act, the operator must produce an invoice containing the information referred to in section 350.60.4R12 and provide the invoice to the recipient at the time at which

(a) all consideration for the supply or, if there are two or more payments, the last payment of the consideration for the supply becomes due or is paid without having become due under the terms of the agreement; and

(b) the information referred to in section 350.60.4R12 is known to the operator.

If, in connection with a particular transaction, the information required under subparagraph *a* of subparagraphs 76 and 79 of the first paragraph of Schedule V was sent and information required under subparagraph *a* or *b* of subparagraph 29 of the first paragraph of that Schedule subsequently becomes known, the operator must, without delay after becoming aware of the information,

(1) send the information required under subparagraphs 23, 72 and 74 of the first paragraph of Schedule V that relates to the particular transaction and allows the Minister to identify it; and

(2) send the information referred to in the first paragraph of section 350.60.4R10.

Section 350.60.4R2, the second and fourth paragraphs of section 350.60.4R3 and section 350.60.4R7 apply to this section, with the necessary modifications.

“350.60.4R10. The information to which subparagraph *a* of subparagraph 1 of the second paragraph of section 350.60.4R9 and subparagraph 2 of the third paragraph of that section refer is the information required under subparagraphs 1, 3 to 6, 10, 15, 17, 19, 21 to 30, 72 to 77, 79 to 86 and 88 to 91 of the first paragraph of Schedule V.

The information to which subparagraph *i* of subparagraph *b* of subparagraph 1 of the second paragraph of section 350.60.4R9 refers is the information required under subparagraphs 1, 3 to 6, 10, 15, 17, 19, 21, 29, 30, 39 to 45, 72 to 76, 79 to 86 and 88 to 91 of the first paragraph of Schedule V.

The information to which subparagraph *ii* of subparagraph *b* of subparagraph 1 of the second paragraph of section 350.60.4R9 refers is

(1) the information required under subparagraphs 40, 72 and 74 of the first paragraph of Schedule V that relates to the transaction referred to in subparagraph *i* of subparagraph *b* of subparagraph 1 of the second paragraph of section 350.60.4R9; and

(2) the information required under subparagraphs 1, 3 to 6, 10, 15, 17, 19, 21 to 30, 72 to 77, 79 to 86 and 88 to 91 of the first paragraph of Schedule V.

“350.60.4R11. If, in connection with a particular transaction, information referred to in the second paragraph of section 350.60.4R9 is erroneous or incomplete, or was omitted, and the particular transaction does not correspond to a closing receipt, the following rules apply:

(1) in the case of information to be sent under subparagraph *a* of subparagraph 1 of the second paragraph of section 350.60.4R9 or subparagraph *ii* of subparagraph *b* of that subparagraph 1, the operator of the establishment providing restaurant services must, without delay after becoming aware of the information,

(*a*) send the information required under subparagraphs 23, 72 and 74 of the first paragraph of Schedule V that relates to the particular transaction and allows the Minister to identify it;

(*b*) send the information referred to in the first paragraph of section 350.60.4R10, after making the necessary corrections; and

(*c*) provide an invoice to the recipient containing the information referred to in section 350.60.4R12;

(2) in the case of information to be sent under subparagraph *i* of subparagraph *b* of subparagraph 1 of the second paragraph of section 350.60.4R9, the operator must, without delay after becoming aware of the information,

(*a*) send the information required under subparagraphs 40, 72 and 74 of the first paragraph of Schedule V that relates to the particular transaction and allows the Minister to identify it; and

(*b*) send the information referred to in the second paragraph of section 350.60.4R10, after making the necessary corrections.

If, in connection with a particular transaction, information referred to in the second paragraph of section 350.60.4R9 is erroneous or incomplete, or was omitted, and the particular transaction corresponds to a closing receipt, the operator must,

(1) without delay after becoming aware of the information,

(a) send the information required under subparagraphs 23, 72 and 74 of the first paragraph of Schedule V that relates to the particular transaction and allows the Minister to identify it;

(b) send the information required under subparagraphs 1, 5, 6, 10, 15, 17, 19, 21 to 30, 75 and 76 of the first paragraph of Schedule V; the information must be identical to the information already sent at the time of the particular transaction; and

(c) send the information required under subparagraphs 3, 4, 72 to 74, 79 to 86 and 88 to 91 of the first paragraph of Schedule V that relates to the new transaction; and

(2) immediately after the new transaction referred to in subparagraph 1,

(a) send the information required under subparagraphs 23, 72 and 74 of the first paragraph of Schedule V that is referred to in subparagraphs *b* and *c* of subparagraph 1 and allows the Minister to identify the new transaction referred to in that subparagraph 1;

(b) send the information referred to in the first paragraph of section 350.60.4R10, after making the necessary corrections; and

(c) provide an invoice to the recipient containing the information referred to in section 350.60.4R12.

For the purposes of the first and second paragraphs, at the time the information is sent, the transaction header must contain the information required under subparagraphs 17, 19 and 90 to 101 of the first paragraph of Schedule V.

For the purposes of subparagraph *b* of subparagraph 1 of the second paragraph, the amounts referred to in subparagraphs 23 to 28 of the first paragraph of Schedule V must be expressed as negative amounts, except if the amount referred to in subparagraph 27 is negative, in which case it must be expressed as a positive amount.

The second paragraph does not apply if the information is erroneous information and relates to an amount charged or collected as or on account of tax in excess of the tax collectible or the tax calculated on the consideration for a supply, or on a portion of the consideration, that is later reduced.

For the purposes of this section, information that does not appear in the appropriate place in the sales recording system is deemed not to have been sent to the Minister.

“350.60.4R12. For the purposes of subparagraph 2 of the second paragraph of section 350.60.4R9, the prescribed information an invoice must contain is the information required under subparagraphs 1, 3, 4, 7, 9, 10, 13, 15 to 17, 21 to 26 and 32 to 44 of the first paragraph of Schedule VI.

For the purposes of the first paragraph, the information required under subparagraphs 21 to 26 and 32 to 43 of the first paragraph of Schedule VI must appear in that order on the invoice.

Despite the first paragraph, the information required under subparagraphs 40 and 41 of the first paragraph of Schedule VI need not be indicated on the invoice if, for a reason beyond the control of the operator of the establishment providing restaurant services, the sales recording system cannot receive it, in which case the information missing on the invoice must be replaced by a mention that a communication problem has occurred.

“350.60.4R13. For the purposes of the first paragraph of section 350.60.4 of the Act, a supply by the operator of an establishment providing restaurant services of a beverage provided without food in a place referred to in the second paragraph of that section is a prescribed case.

In the case described in the first paragraph, the following rules apply:

(1) for the purposes of subparagraph 1 of the first paragraph of section 350.60.4 of the Act, the prescribed information to be sent to the Minister by the operator is the information required under subparagraphs 1, 3 to 6, 10, 15, 17, 19, 21 to 30, 72 to 77, 79 to 86 and 88 to 91 of the first paragraph of Schedule V;

(2) for the purposes of subparagraph 2 of the first paragraph of section 350.60.4 of the Act,

(a) the prescribed information an invoice must contain is the information required under subparagraphs 1, 3, 4, 7, 9, 10, 13, 15 to 17, 21 to 26 and 32 to 44 of the first paragraph of Schedule VI; and

(b) the invoice must be provided to the recipient at the time the beverage is provided or, if later, at the time payment of the beverage is required.

The prescribed time at which the operator is to send the information referred to in subparagraph 1 of the second paragraph to the Minister is the time that occurs, as applicable,

(1) subject to subparagraphs 2 and 3, without delay after becoming aware of information relating to the supply;

(2) in the case referred to in the fifth paragraph and subject to subparagraph 3, without delay after the information is entered; and

(3) in the case described in the seventh paragraph, within 48 hours after the time referred to in subparagraph 72 of the first paragraph of Schedule V.

For the purposes of subparagraph *a* of subparagraph 2 of the second paragraph, the information required under subparagraphs 21 to 26 and 32 to 43 of the first paragraph of Schedule VI must appear in that order on the invoice.

Despite subparagraph *a* of subparagraph 29 of the first paragraph of Schedule V mentioned in subparagraph 1 of the second paragraph, the operator may send the Minister a mention that the method of payment is unknown, when the operator provides an invoice to the recipient before payment is received.

Despite subparagraph 17 of the first paragraph of Schedule VI mentioned in subparagraph *a* of subparagraph 2 of the second paragraph, if pursuant to the fourth paragraph the operator sends the Minister a mention that the method of payment is unknown, the information required under that subparagraph 17 must be replaced by a mention to that effect.

Despite subparagraph 2 of the second paragraph, the information required under subparagraphs 40 and 41 of the first paragraph of Schedule VI need not be indicated on the invoice if, for a reason beyond the operator's control, the sales recording system cannot receive it, in which case the information missing on the invoice must be replaced by a mention that a communication problem has occurred.

Section 350.60.4R2, the second and fourth paragraphs of section 350.60.4R3 and section 350.60.4R7 apply to this section, with the necessary modifications.

“350.60.4R14. If, in connection with a particular transaction, information to be sent under subparagraph 1 of the second paragraph of section 350.60.4R13 was omitted, or is described in the second paragraph, the following rules apply:

(1) if the particular transaction corresponds to the production of an original invoice, the operator of the establishment providing restaurant services must, without delay after becoming aware of the information,

(*a*) send the information required under subparagraphs 23, 72 and 74 of the first paragraph of Schedule V that relates to the particular transaction and allows the Minister to identify it;

(*b*) send the information referred to in subparagraph 1 of the second paragraph of section 350.60.4R13, after making the necessary corrections; and

(*c*) subject to the fourth paragraph, provide an invoice to the recipient containing the information referred to in subparagraph *a* of subparagraph 2 of the second paragraph of section 350.60.4R13;

(2) if the particular transaction corresponds to a closing receipt,

(*a*) the operator must, without delay after becoming aware of the information,

i. send the information required under subparagraphs 23, 72 and 74 of the first paragraph of Schedule V that relates to the particular transaction and allows the Minister to identify it;

ii. send the information required under subparagraphs 1, 5, 6, 10, 15, 17, 19, 21 to 30, 75 and 76 of the first paragraph of Schedule V; the information must be identical to the information already sent at the time of the particular transaction; and

iii. send the information required under subparagraphs 3, 4, 72 to 74, 79 to 86 and 88 to 91 of the first paragraph of Schedule V that relates to the new transaction; and

(*b*) the operator must, immediately after the new transaction referred to in subparagraph *a*,

i. send the information required under subparagraphs 23, 72 and 74 of the first paragraph of Schedule V that is referred to in subparagraphs ii and iii of subparagraph *a* and allows the Minister to identify the new transaction referred to in that subparagraph *a*;

ii. send the information referred to in subparagraph 1 of the second paragraph of section 350.60.4R13, after making the necessary corrections; and

iii. provide an invoice to the recipient containing the information referred to in subparagraph *a* of subparagraph 2 of the second paragraph of section 350.60.4R13, if the recipient is present.

Information to which the first paragraph refers is

(1) erroneous or incomplete information; and

(2) information referred to in subparagraph *a* or *b* of subparagraph 29 of the first paragraph of Schedule V if, after the production of an original invoice, the amount determined in subparagraph 28 of that first paragraph, if applicable, or in subparagraph 26 of that first paragraph was paid to the operator, was charged to the recipient's account, or was paid in part to the operator, the balance being charged to the recipient's account, as applicable.

For the purposes of the first paragraph, at the time the information is sent, the transaction header must contain the information required under subparagraphs 17, 19 and 90 to 101 of the first paragraph of Schedule V.

The operator is not required to again provide the recipient with an invoice when subparagraphs *a* and *b* of subparagraph 1 of the first paragraph apply solely because of information referred to in subparagraph 2 of the second paragraph.

For the purposes of subparagraph ii of subparagraph *a* of subparagraph 2 of the first paragraph, the amounts referred to in subparagraphs 23 to 28 of the first paragraph of Schedule V must be expressed as negative amounts, except if the amount referred to in subparagraph 27 is negative, in which case it must be expressed as a positive amount.

Subparagraph 2 of the first paragraph does not apply if the information is erroneous information referred to in subparagraph 1 of the second paragraph and relates to an amount charged or collected as or on account of tax in excess of the tax collectible or the tax calculated on the consideration for a supply, or on a portion of the consideration, that is later reduced.

For the purposes of this section, information that does not appear in the appropriate place in the sales recording system is deemed not to have been sent to the Minister.

“350.60.5R1. For the purposes of this section, sections 350.60.5R2 to 350.60.5R8, and Schedules V and VI, where those Schedules apply in respect of a person referred to in section 350.60.5 of the Act,

“closing receipt” means

(1) an invoice produced when the amount determined in subparagraph 28 of the first paragraph of Schedule V, if applicable, or in subparagraph 26 of that first paragraph was paid to the person, was charged to the recipient's account, or was paid in part to the person, the balance being charged to the recipient's account; or

(2) a transaction executed after the production of an original invoice to indicate the method of payment used by the recipient to pay the amount determined in subparagraph 28 of the first paragraph of Schedule V, if applicable, or in subparagraph 26 of that first paragraph, or to indicate that the amount was charged to the recipient's account or was paid in part to the person, the balance being charged to the recipient's account;

“original invoice” means an invoice produced before payment.

In addition, for the purposes of those sections and Schedules, the expressions “goods and services tax paid or payable”, “sales recording system” and “tax paid or payable” have the meaning assigned by section 350.60.4R1.

“350.60.5R2. For the purposes of subparagraph 1 of the first and second paragraphs of section 350.60.5 of the Act, the prescribed manner for sending the information referred to in section 350.60.5R3 to the Minister is the manner set out in section 350.60.4R2.

“350.60.5R3. The prescribed information to be sent to the Minister by a person referred to in section 350.60.5 of the Act is,

(1) for the purposes of subparagraph 1 of the first paragraph of that section 350.60.5, the information required under subparagraphs 1, 3 to 5, 7, 10, 11, 16, 18 to 20, 22 to 30, 72 to 76, 78 to 85 and 87 to 91 of the first paragraph of Schedule V; and

(2) for the purposes of subparagraph 1 of the second paragraph of that section 350.60.5,

(a) the information required under subparagraphs 23, 72 and 74 of the first paragraph of Schedule V that relates to the transaction corresponding to the closing receipt or, if applicable, to the corrected closing receipt; and

(b) the information required under subparagraphs 1, 3 to 5, 7, 10, 11, 16, 18 to 20, 29, 30, 32 to 38, 72 to 76, 78 to 85 and 87 to 91 of the first paragraph of Schedule V that relates to the adjustment, refund or credit.

For the purposes of the first paragraph, at the time the information is sent, the transaction header must contain the information required under subparagraphs 18, 20 and 90 to 101 of the first paragraph of Schedule V.

Despite subparagraph *a* of subparagraph 2 of the first paragraph, the information required under subparagraphs 23, 72 and 74 of the first paragraph of Schedule V that relates to the transaction corresponding to the production of an original invoice or, if applicable, of the revised original invoice, may be sent to the Minister if the information that relates to the transaction corresponding to the closing receipt is no longer available in the sales recording system.

For the purposes of this section, information that does not appear in the appropriate place in the sales recording system is deemed not to have been sent to the Minister.

“350.60.5R4. If, in connection with the supply of a property or service, information referred to in subparagraph 1 of the first paragraph of section 350.60.5R3 was sent to the Minister by the person referred to in section 350.60.5 of the Act, no invoice was produced by the person, and information must be added, modified or deleted in respect of the transaction, the person must

(1) send the information required under subparagraphs 23, 72 and 74 of the first paragraph of Schedule V that was sent at the time of the transaction and allows the Minister to identify it; and

(2) send the information referred to in subparagraph 1 of the first paragraph of section 350.60.5R3, after making the necessary modifications.

For the purposes of this section, information that does not appear in the appropriate place in the sales recording system is deemed not to have been sent to the Minister.

“350.60.5R5. If, in connection with a particular transaction, information to be sent under the first paragraph of section 350.60.5R3 was omitted, or is described in the second paragraph, the following rules apply:

(1) if the particular transaction corresponds to the production of an original invoice, the person referred to in section 350.60.5 of the Act must, without delay after becoming aware of the information,

(a) send the information required under subparagraphs 23, 72 and 74 of the first paragraph of Schedule V that relates to the particular transaction and allows the Minister to identify it;

(b) send the information referred to in subparagraph 1 of the first paragraph of section 350.60.5R3, after making the necessary corrections; and

(c) subject to the fourth paragraph, provide an invoice to the recipient containing the information referred to in section 350.60.5R8;

(2) if the particular transaction corresponds to a closing receipt,

(a) the person must, without delay after becoming aware of the information,

i. send the information required under subparagraphs 23, 72 and 74 of the first paragraph of Schedule V that relates to the particular transaction and allows the Minister to identify it;

ii. send the information required under subparagraphs 1, 5, 7, 10, 11, 16, 18 to 20, 22 to 30, 75 and 76 of the first paragraph of Schedule V; the information must be identical to the information already sent at the time of the particular transaction; and

iii. send the information required under subparagraphs 3, 4, 72 to 74, 79 to 85 and 87 to 91 of the first paragraph of Schedule V that relates to the new transaction; and

(b) the person must, immediately after the new transaction referred to in subparagraph a,

i. send the information required under subparagraphs 23, 72 and 74 of the first paragraph of Schedule V that is referred to in subparagraphs ii and iii of subparagraph a and allows the Minister to identify the new transaction referred to in that subparagraph a;

ii. send the information referred to in subparagraph 1 of the first paragraph of section 350.60.5R3, after making the necessary corrections; and

iii. provide an invoice to the recipient containing the information referred to in subparagraph 1 of the first paragraph of section 350.60.5R8, if the recipient is present;

(3) if the particular transaction corresponds to the production of a credit note or relates to the issue of a debit note,

(a) the person must, without delay after becoming aware of the information,

i. send the information required under subparagraphs 33, 72 and 74 of the first paragraph of Schedule V that relates to the particular transaction and allows the Minister to identify it;

ii. send the information required under subparagraphs 1, 5, 7, 10, 11, 16, 18 to 20, 29, 30, 32 to 38, 75 and 76 of the first paragraph of Schedule V; the information must be identical to the information already sent at the time of the particular transaction; and

iii. send the information required under subparagraphs 3, 4, 72 to 74, 79 to 85 and 87 to 91 of the first paragraph of Schedule V that relates to the new transaction; and

(b) the person must, immediately after the new transaction referred to in subparagraph *a*,

i. send the information required under subparagraphs 33, 72 and 74 of the first paragraph of Schedule V that is referred to in subparagraphs ii and iii of subparagraph *a* and allows the Minister to identify the new transaction referred to in that subparagraph *a*;

ii. send the information referred to in subparagraph 2 of the first paragraph of section 350.60.5R3, after making the necessary corrections; and

iii. if applicable, issue a credit note to the recipient containing the information referred to in subparagraph 2 of the first paragraph of section 350.60.5R8 if the recipient is present.

Information to which the first paragraph refers is

(1) erroneous or incomplete information; and

(2) information required under subparagraph *a* or *b* of subparagraph 29 of the first paragraph of Schedule V if, after the production of an original invoice, the amount determined in subparagraph 28 of that first paragraph, if applicable, or in subparagraph 26 of that first paragraph was paid to the person, was charged to the recipient's account, or was paid in part to the person, the balance being charged to the recipient's account, as applicable.

For the purposes of the first paragraph, at the time the information is sent, the transaction header must contain the information required under subparagraphs 18, 20 and 90 to 101 of the first paragraph of Schedule V.

The person is not required to again provide the recipient with an invoice when subparagraphs *a* and *b* of subparagraph 1 of the first paragraph apply solely because of information referred to in subparagraph 2 of the second paragraph.

For the purposes of subparagraph ii of subparagraph *a* of subparagraph 2 of the first paragraph, the amounts referred to in subparagraphs 23 to 28 of the first paragraph of Schedule V must be expressed as negative amounts, except if the amount referred to in subparagraph 27 is negative, in which case it must be expressed as a positive amount.

For the purposes of subparagraph ii of subparagraph *a* of subparagraph 3 of the first paragraph, the amounts referred to in subparagraphs 33 to 38 of the first paragraph of Schedule V must be expressed as positive amounts, except if the amount referred to in subparagraph 37 is positive, in which case it must be expressed as a negative amount.

Subparagraph 2 of the first paragraph does not apply if the information is erroneous information referred to in subparagraph 1 of the second paragraph and relates to an amount charged or collected as or on account of tax in excess of the tax collectible or the tax calculated on the consideration for a supply, or on a portion of the consideration, that is later reduced.

For the purposes of this section, information that does not appear in the appropriate place in the sales recording system is deemed not to have been sent to the Minister.

“350.60.5R6. The prescribed time at which the person referred to in section 350.60.5 of the Act is to send the information referred to in the first paragraph of section 350.60.5R3 to the Minister is the time that occurs, as applicable,

(1) for the purposes of subparagraph 1 of the first paragraph of section 350.60.5 of the Act and subject to paragraph 3, without delay after becoming aware of information relating to the supply;

(2) for the purposes of subparagraph 1 of the second paragraph of section 350.60.5 of the Act and subject to paragraph 3, without delay after the information is entered or, if a debit note is issued to the person, without delay after the debit note is received; and

(3) in the case referred to in the fourth paragraph of section 350.60.5R8, within 48 hours after the time referred to in subparagraph 72 of the first paragraph of Schedule V.

“350.60.5R7. For the purposes of subparagraph 2 of the first and second paragraphs of section 350.60.5 of the Act, the prescribed manner for the person referred to in that section to produce an invoice or a credit note is to use a sales recording system.

Despite the first paragraph, in connection with the production of a credit note, the information required under subparagraph 19 of the first paragraph of Schedule VI may be entered on the credit note otherwise than by means of the sales recording system.

“350.60.5R8. The prescribed information an invoice or credit note produced by a person referred to in section 350.60.5 of the Act must contain is,

(1) for the purposes of subparagraph 2 of the first paragraph of that section 350.60.5, the information required under subparagraphs 2 to 4, 7, 10, 13, 15 to 17, 21 to 26 and 32 to 44 of the first paragraph of Schedule VI; and

(2) for the purposes of subparagraph 2 of the second paragraph of that section 350.60.5, the information required under subparagraphs 2 to 5, 7, 12, 14 to 16, 18, 19, 21, 27 to 35 and 37 to 44 of the first paragraph of Schedule VI.

For the purposes of subparagraph 1 of the first paragraph, the information required under subparagraphs 21 to 26 and 32 to 43 of the first paragraph of Schedule VI must appear in that order on the invoice.

For the purposes of subparagraph 2 of the first paragraph, the information required under subparagraphs 21, 27 to 35 and 37 to 43 of the first paragraph of Schedule VI must appear in that order on the credit note.

Despite the first paragraph, the information required under subparagraphs 40 and 41 of the first paragraph of Schedule VI need not be indicated on the invoice or credit note if, for a reason beyond the person's control, the sales recording system cannot receive it, in which case the information missing on the invoice or credit note must be replaced by a mention that a communication problem has occurred.

“350.60.6R1. The prescribed information an invoice must contain is,

(1) for the purposes of the first and second paragraphs of section 350.60.6 of the Act, the information required under subparagraphs 1, 3, 6 and 8 of the first paragraph of Schedule VI, subparagraph 10 of the first paragraph of that Schedule, if that subparagraph 10 were read without reference to subparagraphs *b*, *c*, *e* to *j*, *l* and *m*, and subparagraph 20 of the first paragraph of that Schedule; and

(2) for the purposes of the third paragraph of section 350.60.6 of the Act, the information required under subparagraphs 2, 3, 6 and 8 of the first paragraph of Schedule VI, subparagraph 10 of the first paragraph of that Schedule, if that subparagraph 10 were read without reference to subparagraphs *b*, *c*, *e* to *j*, *l* and *m*, and subparagraph 20 of the first paragraph of that Schedule.

“350.60.7R1. For the purposes of section 350.60.7 of the Act, the prescribed time for filing with the Minister the prescribed form to declare the entering into or modification of an agreement referred to in that section ends at the latest on the thirtieth day following the entering into or modification, but before either of the following:

(1) for the entering into of an agreement, the date on which the first supply is made pursuant to the agreement;

(2) for the modification of an agreement, the date of coming into force of the modification.

For the purposes of section 350.60.7 of the Act, the prescribed time for filing with the Minister the prescribed form to declare the expiry of an agreement referred to in that section ends immediately before the date of expiry.

“350.60.7R2. For the purposes of section 350.60.7 of the Act, the prescribed manner for sending the information referred to in section 350.60.7R3 to the Minister is the manner set out in section 350.60.4R2.

“350.60.7R3. For the purposes of section 350.60.7 of the Act, the prescribed information to be sent to the Minister by the operator of an establishment providing restaurant services is the information required under subparagraphs 2, 7, 9, 13, 14, 20, 46 to 53, 85 and 86 of the first paragraph of Schedule V.

For the purposes of the first paragraph, at the time the information is sent, the transaction header must contain the information required under subparagraphs 17, 19, 90 to 96 and 99 to 101 of the first paragraph of Schedule V.

For the purposes of this section, information that does not appear in the appropriate place in the sales recording system, within the meaning assigned to that expression by section 350.60.4R1, is deemed not to have been sent to the Minister.

“350.60.7R4. For the purposes of section 350.60.7 of the Act, the prescribed time for sending the information referred to in section 350.60.7R3 to the Minister in respect of the entering into, modification or expiry of an agreement is,

(1) for the entering into of an agreement, a time preceding the date on which the first supply is made pursuant to the agreement; and

(2) for the modification or the expiry of an agreement, a time preceding the date of coming into force of the modification or the date of expiry, as applicable.

“350.60.8R1. For the purposes of section 350.60.8 of the Act, the prescribed manner for sending the information referred to in section 350.60.8R2 to the Minister is the manner set out in section 350.60.4R2.

“350.60.8R2. For the purposes of section 350.60.8 of the Act, the prescribed information to be sent to the Minister by the operator of an establishment providing restaurant services is the information required under subparagraphs 1, 3 to 6, 10, 15, 17, 19, 21, 29, 30, 40 to 43, 54 to 56, 72 to 75, 79 to 86 and 88 to 91 of the first paragraph of Schedule V.

For the purposes of the first paragraph, at the time the information is sent, the transaction header must contain the information required under subparagraphs 17, 19 and 90 to 101 of the first paragraph of Schedule V.

For the purposes of this section, information that does not appear in the appropriate place in the sales recording system, within the meaning assigned to that expression by section 350.60.4R1, is deemed not to have been sent to the Minister.

“350.60.8R3. For the purposes of section 350.60.8 of the Act, the prescribed time for sending the information referred to in section 350.60.8R2 to the Minister is a time that precedes the time at which the supply referred to in section 350.60.8 of the Act is made.

“350.60.9R1. For the purposes of the first paragraph of section 350.60.9 of the Act, the prescribed manner for a person referred to in that section to print or send by a technological means a reproduction of an invoice or credit note, or a duplicate, for another purpose is to use the sales recording system within the meaning assigned to that expression by section 350.60.4R1.

“350.60.9R2. For the purposes of the first paragraph of section 350.60.9 of the Act, the prescribed information a reproduction or duplicate must contain is,

(1) for the reproduction of an invoice referred to in any of sections 350.60.4R8, 350.60.4R9 and 350.60.4R13, or a duplicate relating to such an invoice, the information relating to the invoice that is required under subparagraphs 1, 3, 4, 7, 9, 10, 13, 15 to 17, 21 to 26, 32, 34 to 37 and 43 of the first paragraph of Schedule VI and the information relating to the reproduction or duplicate that is required under subparagraphs 33, 34 and 38 to 42 of the first paragraph of that Schedule;

(2) for the reproduction of an invoice referred to in section 350.60.5R8, or a duplicate relating to such an invoice, the information relating to the invoice that is required under subparagraphs 2 to 4, 7, 10, 13, 15 to 17, 21 to 26, 32, 34 to 37 and 43 of the first paragraph of Schedule VI and the information relating to the reproduction or duplicate that is required under subparagraphs 33, 34 and 38 to 42 of the first paragraph of that Schedule;

(3) for the reproduction of a credit note referred to in section 350.60.4R8, or a duplicate relating to such a note, the information relating to the credit note that is required under subparagraphs 1, 3 to 5, 7, 11, 12, 14 to 16, 18, 19, 21, 27 to 32, 34, 35, 37 and 43 of the first paragraph of Schedule VI and the information relating to the reproduction or duplicate that is required under subparagraphs 33, 34 and 38 to 42 of the first paragraph of that Schedule; and

(4) for the reproduction of a credit note referred to in section 350.60.5R8, or a duplicate relating to such a note, the information relating to the credit note that is required under subparagraphs 2 to 5, 7, 12, 14 to 16, 18, 19, 21, 27 to 32, 34, 35, 37 and 43 of the first paragraph of Schedule VI and the information relating to the reproduction or duplicate that is required under subparagraphs 33, 34 and 38 to 42 of the first paragraph of that Schedule.

“350.60.9R3. For the purposes of the second paragraph of section 350.60.9 of the Act, the prescribed cases in respect of which another document may be provided to the recipient are the following:

(1) where the invoice referred to in subparagraph 2 of the first or second paragraph of section 350.60.4 of the Act or in subparagraph 2 of the first paragraph of section 350.60.5 of the Act has already been provided to the recipient, the other document merely completes the invoice and contains a reference to the invoice provided;

(2) where the purpose of the other document is to indicate payment of all or a part of the consideration for a supply before the invoice referred to in paragraph 1 has been provided to the recipient;

(3) where the other document is the original of a written agreement relating to the supply, or a copy of the agreement.

“350.60.10R1. The prescribed information to be contained in the report referred to in section 350.60.10 of the Act, which must be displayed or sent by a person referred to in section 350.60.4 or 350.60.5 of the Act or a copy of which must be provided by the person, is,

(1) for a person referred to in section 350.60.4 of the Act, the information required under subparagraphs 1, 3, 15, 16 and 45 to 50 of the first paragraph of Schedule VI; and

(2) for a person referred to in section 350.60.5 of the Act, the information required under subparagraphs 2, 3, 15, 16 and 45 to 50 of the first paragraph of Schedule VI.

Despite the first paragraph, the information required under subparagraphs *f* and *g* of subparagraph 46 of the first paragraph of Schedule VI need not be provided if, for a reason beyond the person’s control, the sales recording system, within the meaning assigned to that expression by section 350.60.4R1, was unable to receive it at the time the document referred to in that subparagraph 46 was produced, in which case the missing information must be replaced by a mention that a communication problem has occurred.

“350.60.10R2. For the purposes of section 350.60.10 of the Act, the prescribed manner for sending the information referred to in section 350.60.10R3 to the Minister is the manner set out in section 350.60.4R2.

“350.60.10R3. For the purposes of section 350.60.10 of the Act, the prescribed information to be sent to the Minister by a person referred to in section 350.60.4 or 350.60.5 of the Act, as applicable, is,

(1) for a person referred to in section 350.60.4 of the Act, the information required under subparagraphs 2, 8, 12, 17, 19, 57 to 71, 81, 85, 86, 90 and 92 of the first paragraph of Schedule V; and

(2) for a person referred to in section 350.60.5 of the Act, the information required under subparagraphs 2, 8, 12, 18, 20, 57 to 71, 81, 85, 87, 90 and 92 of the first paragraph of Schedule V.

For the purposes of subparagraph 1 of the first paragraph, at the time the information is sent, the transaction header must contain the information required under subparagraphs 17, 19, 90 to 96 and 99 to 101 of the first paragraph of Schedule V.

For the purposes of subparagraph 2 of the first paragraph, at the time the information is sent, the transaction header must contain the information required under subparagraphs 18, 20, 90 to 96 and 99 to 101 of the first paragraph of Schedule V.

For the purposes of this section, information that does not appear in the appropriate place in the sales recording system, within the meaning assigned to that expression by section 350.60.4R1, is deemed not to have been sent to the Minister.

“350.60.10R4. The prescribed time for sending the information referred to in section 350.60.10R3 to the Minister is,

(1) for the purposes of the first paragraph of section 350.60.10 of the Act, the time immediately following the time of receipt of the request made by the person authorized for that purpose by the Minister to send the prescribed information; and

(2) for the purposes of the second paragraph of section 350.60.10 of the Act, the time immediately following the time of receipt of the request made by the person authorized for that purpose by the Minister either to display the report referred to in that section or to provide the authorized person with a printed copy of it or to send it by a technological means.”.

3. The Regulation is amended by inserting the following after Schedule IV:

“SCHEDULE V

(*ss. 350.60.4R3 to 350.60.4R5, 350.60.4R9 to 350.60.4R11, 350.60.4R13, 350.60.4R14, 350.60.5R3 to 350.60.5R5, 350.60.7R3, 350.60.8R2 and 350.60.10R3*)

“INFORMATION TO BE SENT TO THE MINISTER

“The following information is prescribed information:

(1) mention that a transaction-type request is involved;

- (2) mention that a document-type request is involved;
- (3) mention that a current transaction is involved, if applicable;
- (4) mention that a batch of transactions recorded offline is involved, if applicable;
- (5) the sector abbreviation for the transaction;
- (6) the name of the establishment providing restaurant services under which the operator carries on business, which must, if the operator is a registrant within the meaning of the Act respecting the legal publicity of enterprises (chapter P-44.1), correspond to the name recorded in the enterprise register;
- (7) the name under which the person carries on business, which must, if the person is a registrant within the meaning of the Act respecting the legal publicity of enterprises, correspond to the name recorded in the enterprise register;
- (8) the name of the person sending the information referred to in section 350.60.10R3 and that corresponds to the name entered in the user account;
- (9) the building number, street and postal code of the place where the person carries on business;
- (10) the building number and postal code of the establishment providing restaurant services, except in the case of a food truck;
- (11) the building number, street, city and postal code of the place where the person carries on business;
- (12) the address of the establishment providing restaurant services, except in the case of a food truck;
- (13) the person's telephone number;
- (14) the Québec business number assigned to the person under the Act respecting the legal publicity of enterprises;
- (15) the operator's mandatory billing file number;
- (16) the person's mandatory billing file number;
- (17) the registration number assigned to the operator pursuant to subsection 1 or 1.5 of section 241 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15);
- (18) the registration number assigned to the person pursuant to subsection 1 or 1.5 of section 241 of the Excise Tax Act;
- (19) the registration number assigned to the operator pursuant to section 415 or 415.0.6 of the Act;
- (20) the registration number assigned to the person pursuant to section 415 or 415.0.6 of the Act;
- (21) the type of service offered;

(22) the following in respect of the supply:

(a) a description of each food or beverage or of each property or service being supplied;

(b) the abbreviation of the subsector concerned for each food or beverage or for each property or service being supplied, or mention that the supply is made by the person referred to in section 350.60.5 of the Act;

(c) mention that foods or beverages are covered by an agreement referred to in section 360.60.4R9, if applicable, and the following information:

i. the purpose of the agreement;

ii. the reference number entered on the written agreement or, in the case of a verbal agreement, the name of the recipient;

iii. the actual date of the supply;

iv. the actual or agreed number of persons covered by the supply, as provided for in the agreement;

v. the date on which the last payment of the consideration for the supply becomes payable under the terms of the agreement or the date on which all the consideration becomes payable in that manner, if that date is different from the date on which the agreement was entered into;

(d) mention that foods or beverages or property or services are supplied together for a lump sum, if applicable;

(e) mention that an admission fee or payment of another property or service gives entitlement to one or more beverages, if applicable, and the following information:

i. the number of beverages included;

ii. a description of each beverage included;

(f) if applicable, mention that a discount is given in respect of the supply, and the value of the discount, expressed as a negative amount;

(g) if applicable, mention that service charges apply in respect of the supply, and the amount of the charges;

(h) if applicable, mention that delivery charges apply in respect of the supply, and the amount of the charges;

(i) mention that the amount paid or payable by the recipient in respect of each beverage includes the specific tax to be paid under section 487 of the Act in respect of the beverage, if applicable;

(j) mention that an original invoice containing information that was sent to the Minister has been cancelled, if applicable;

(k) the quantity of each food or beverage or of each property or service being supplied;

(l) the amount paid or payable by the recipient in respect of each food or beverage or of each property or service mentioned in subparagraph *a* or, if it is provided free of charge, mention to that effect;

(m) the total of the specific tax to be paid under section 487 of the Act in respect of the supply, if applicable, when the amount paid or payable by the recipient in respect of each beverage does not include that tax;

(n) mention that the tax to be paid under the first paragraph of section 16 of the Act, the tax to be paid under subsection 1 of section 165 of the Excise Tax Act and the specific tax to be paid under section 487 of the Act apply in respect of the supply, if applicable;

(23) the value of the consideration paid or payable in respect of the supply;

(24) the total of the goods and services tax paid or payable in respect of the supply;

(25) the total of the tax paid or payable in respect of the supply;

(26) the total amount for the supply that consists of the tax paid or payable, the goods and services tax paid or payable and the value of the consideration paid or payable, in respect of the supply;

(27) if applicable, the positive or negative amount of an adjustment applicable on the amount referred to in subparagraph 26;

(28) if applicable, the total of the amounts referred to in subparagraphs 26 and 27 or, if the amount referred to in subparagraph 27 is negative, the amount that corresponds to the amount by which the amount referred to in subparagraph 26 exceeds the absolute value of the amount referred to in subparagraph 27;

(29) one of the following:

(a) the method of payment used by the recipient to pay the amount determined in subparagraph 28, if applicable, or in subparagraph 26;

(b) mention that the amount determined in subparagraph 28, if applicable, or in subparagraph 26 was charged to the recipient's account or was paid in part to the operator or the person, the balance being charged to the recipient's account, if applicable;

(c) the refund method used by the operator or the person to refund the amount determined in subparagraph 38, if applicable, or in subparagraph 36;

(d) mention that payment was not made;

(e) mention that no payment applies to the transaction;

(30) either

(a) mention that payment was made with the recipient's device using software supplied by the operator or the person; or

(b) mention that subparagraph *a* does not apply;

(31) the type of service offered in connection with the supply in respect of which an amount is adjusted, refunded or credited;

(32) the following in respect of the supply:

(a) a description of each food or beverage or of each property or service being supplied and in respect of which an amount is adjusted, refunded or credited;

(b) the abbreviation of the subsector concerned for each food or beverage or for each property or service mentioned in subparagraph *a*, or mention that the supply was made by the person referred to in section 350.60.5 of the Act;

(c) mention that foods or beverages mentioned in subparagraph *a* were covered by an agreement referred to in section 360.60.4R9, if applicable, and the following information:

i. the purpose of the agreement;

ii. the reference number entered on the written agreement or, in the case of a verbal agreement, the name of the recipient;

iii. the actual date of the supply;

iv. the actual or agreed number of persons covered by the supply, as provided for in the agreement;

v. the date on which the last payment of the consideration for the supply became payable under the terms of the agreement or the date on which all the consideration became payable in that manner, if that date is different from the date on which the agreement was entered into;

(d) mention that foods or beverages or property or services mentioned in subparagraph *a* were supplied together for a lump sum, if applicable;

(e) mention that an admission fee or payment of another property or service mentioned in subparagraph *a* gave entitlement to one or more beverages, if applicable, and the following information:

i. the number of beverages included;

ii. a description of each beverage included;

(f) if applicable, mention that a discount that was given in respect of the supply relates to a food or beverage or a property or service mentioned in subparagraph *a*, and the value of the discount;

(g) if applicable, mention that service charges that were applied in respect of the supply are adjusted, refunded or credited, and the amount of the adjustment, refund or credit, expressed as a negative amount;

(h) if applicable, mention that delivery charges that were applied in respect of the supply are adjusted, refunded or credited, and the amount of the adjustment, refund or credit, expressed as a negative amount;

(i) mention that the amount adjusted, refunded or credited in respect of each beverage includes the refunded amount of the specific tax to be paid under section 487 of the Act, if applicable;

(j) the quantity of each food or beverage or of each property or service mentioned in subparagraph *a*;

(k) the amount of the adjustment, refund or credit in respect of each food or beverage or of each property or service mentioned in subparagraph *a*, expressed as a negative amount;

(l) the total refund amount of the specific tax to be paid under section 487 of the Act, if applicable, expressed as a negative amount, when the amount adjusted, refunded or credited in respect of each beverage does not include the refund amount of that tax;

(m) mention that the tax to be paid under the first paragraph of section 16 of the Act, the tax to be paid under subsection 1 of section 165 of the Excise Tax Act and the specific tax to be paid under section 487 of the Act were applied in respect of each food or beverage or of each property or service mentioned in subparagraph *a*, if applicable;

(33) the amount of the adjustment, refund or credit in respect of the supply, if applicable, expressed as a negative amount;

(34) the amount of the adjustment, refund or credit for the goods and services tax paid or payable, expressed as a negative amount;

(35) the amount of the adjustment, refund or credit for the tax paid or payable, expressed as a negative amount;

(36) the total amount of the adjustment, refund or credit, expressed as a negative amount, that consists of the amount of the adjustment, refund or credit for the tax paid or payable and for the goods and services tax paid or payable and the amount of the adjustment, refund or credit in respect of the supply;

(37) if applicable, the positive or negative amount of an adjustment applicable on the amount referred to in subparagraph 36;

(38) if applicable, the total of the amounts referred to in subparagraphs 36 and 37;

(39) the following mentions in respect of the supply:

(a) a description of each food or beverage or of each property or service being supplied;

(b) the abbreviation of the subsector concerned for each food or beverage or for each property or service being supplied;

(c) mention that foods or beverages are covered by an agreement referred to in section 360.60.4R9, if applicable, and the following information:

i. the purpose of the agreement;

ii. the reference number entered on the written agreement or, in the case of a verbal agreement, the name of the recipient;

iii. the actual or approximate date of the supply;

iv. the actual or approximate number of persons covered by the supply, as provided for in the agreement;

v. the date on which the last payment of the consideration for the supply becomes payable under the terms of the agreement or the date on which all the consideration becomes payable in that manner, if that date is different from the date on which the agreement was entered into;

(d) mention that foods or beverages or property or services are supplied together for a lump sum, if applicable;

(e) mention that an admission fee or payment of another property or service gives entitlement to one or more beverages, if applicable, and the following information:

i. the number of beverages included;

ii. a description of each beverage included;

(f) if applicable, mention that a discount is given in respect of the supply and the value of the discount, expressed as a negative amount or, failing that, an estimate of the value;

(g) if applicable, mention that service charges apply in respect of the supply and the amount of the charges or, failing that, an estimate of the charges;

(h) if applicable, mention that delivery charges apply in respect of the supply and the amount of the charges or, failing that, an estimate of the charges;

(i) mention that the amount paid or payable by the recipient in respect of each beverage includes the specific tax to be paid under section 487 of the Act in respect of the beverage, if applicable;

(j) mention that an estimate containing information that was sent to the Minister has been cancelled, if applicable;

(k) the quantity of each food or beverage or of each property or service being supplied or, failing that, an estimate of the quantity;

(l) the amount paid or payable by the recipient in respect of each food or beverage or of each property or service mentioned in subparagraph *a* or, failing that, an estimate of the amount or, if the food or beverage or the property or service being supplied is provided free of charge, mention to that effect;

(m) the total of the specific tax to be paid under section 487 of the Act in respect of the supply, if applicable, when the amount relating to each beverage does not include that tax or, failing that, an estimate of the total;

(n) mention that the tax to be paid under the first paragraph of section 16 of the Act, the tax to be paid under subsection 1 of section 165 of the Excise Tax Act and the specific tax to be paid under section 487 of the Act apply in respect of the supply, if applicable;

(40) the value of the consideration for the supply or, failing that, an estimate of the value;

(41) the total of the goods and services tax in respect of the supply or, failing that, an estimate of the total;

- (42) the total of the tax in respect of the supply or, failing that, an estimate of the total;
- (43) the total amount for the supply that consists of the tax, the goods and services tax and the value of the consideration for the supply or, failing that, an estimate of the total;
- (44) if applicable, the positive or negative amount of an adjustment applicable on the amount referred to in subparagraph 43 or, failing that, an estimate of the amount;
- (45) if applicable, the total of the amounts referred to in subparagraphs 43 and 44 or, if the amount referred to in subparagraph 44 is negative, the amount that corresponds to the amount by which the amount referred to in subparagraph 43 exceeds the absolute value of the amount referred to in subparagraph 44;
- (46) mention that the request corresponds to an agreement referred to in section 350.60.7 of the Act;
- (47) mention that, as applicable in respect of an agreement, the entering into, modification or expiry of the agreement is involved;
- (48) the date of entering into or modification of the agreement, as applicable;
- (49) the date of coming into force of the agreement or of the modification, as applicable;
- (50) the date of expiry of the agreement, if applicable;
- (51) a description of the property or services ordinarily supplied by the person or the purpose of the agreement modification, as applicable;
- (52) the frequency at which the property or services referred to in subparagraph 51 are supplied by the person;
- (53) the time of day at which the property or services referred to in subparagraph 51 are supplied by the person;
- (54) a description of the property or services supplied by the person;
- (55) the unique reference number entered on the written agreement or, for a verbal agreement, the name of the person;
- (56) the date or dates of the supply of the property or service by the person;
- (57) mention that the request corresponds to the report referred to in section 350.60.10 of the Act;
- (58) the date, hour, minute and second appearing on the last document produced by the person referred to in section 350.60.4 or 350.60.5 of the Act, as applicable;
- (59) the number identifying the transaction that appears on the document referred to in subparagraph 58;
- (60) the following information appearing on the document referred to in subparagraph 58, as applicable:

(a) if the document is an invoice, the reproduction of an invoice or a duplicate relating to an invoice, the amount referred to in subparagraph 26; or

(b) if the document is a credit note, the reproduction of a credit note or a duplicate relating to a credit note, the amount referred to in subparagraph 36;

(61) mention of the year covered by the report;

(62) the total number of transactions recorded by the sales recording system or systems used by the person referred to in subparagraph 8 in the period covered by the report;

(63) the total number of transactions meeting the following conditions:

(a) the transaction relates to a closing receipt, a corrected closing receipt, a credit note or a corrected credit note;

(b) the transaction is conducted in operational mode;

(c) the transaction does not correspond to a transaction referred to in subparagraph *c* or *d* of subparagraph 75;

(d) the amount referred to in subparagraph 26 in the case of a closing receipt, or in subparagraph 36 in the case of a credit note, that relates to the transaction, is not equal to zero;

(64) the total of the amounts referred to in subparagraphs 23 and 33, relating to the transactions referred to in subparagraph 63;

(65) the total of the amounts referred to in subparagraphs 24 and 34, relating to the transactions referred to in subparagraph 63;

(66) the total of the amounts referred to in subparagraphs 25 and 35, relating to the transactions referred to in subparagraph 63;

(67) the total of the amounts referred to in subparagraphs 26 and 36, relating to the transactions referred to in subparagraph 63;

(68) the total of the amounts referred to in subparagraphs 27 and 37, relating to the transactions referred to in subparagraph 63;

(69) the total of the amounts referred to in subparagraphs 67 and 68 or, if the amount referred to in subparagraph 68 is negative, the amount that corresponds to the amount by which the amount referred to in subparagraph 67 exceeds the absolute value of the amount referred to in subparagraph 68;

(70) the date, hour, minute and second at which the person referred to in subparagraph 8 connected to the person's user account;

(71) the date, hour, minute and second at which the report was produced;

(72) the date, hour, minute and second at which the operator or the person sends the required information to the Minister;

(73) the Coordinated Universal Time (UTC- including daylight saving or standard time indicator) relating to the information required under subparagraph 72;

(74) the number identifying the transaction and meeting the following conditions:

(a) it is composed solely of American Standard Code for Information Interchange (ASCII) characters;

(b) it is composed of 1 to 10 characters;

(c) the characters are codes among numbers 45, 46, 48 to 57, 65 to 90 and 97 to 122;

(d) at least one of the characters is a code number from 48 to 57, 65 to 90 or 97 to 122;

(e) it is not used more than once on the same day in relation to the same transaction;

(75) mention that the transaction corresponds, as applicable,

(a) to a reproduction;

(b) to a duplicate;

(c) to a cancelled transaction;

(d) to a transaction for which the recipient left without paying the amount determined in subparagraph 28, if applicable, or in subparagraph 26; or

(e) to an invoice or any other transaction not covered by any of subparagraphs *a* to *d*;

(76) mention that the transaction relates, as applicable,

(a) to an original invoice;

(b) to an estimate;

(c) to an agreement referred to in section 350.60.8 of the Act; or

(d) in any other case, to a closing receipt or a credit note;

(77) if the transaction executed by the operator corresponds to a reproduction or a duplicate, the following information:

(a) if the reproduction or duplicate relates to an invoice,

i. the information relating to the initial transaction or, if that transaction has been modified, to the last transaction, that is required under subparagraphs 1, 5, 6, 10, 15, 17, 19, 21 to 30, 72 to 74, 76 and 80; and

ii. the information relating to the reproduction or duplicate that is required under subparagraphs 3, 4, 75, 79, 81 to 86 and 88 to 91;

(b) if the reproduction or duplicate relates to a credit note,

i. the information relating to the initial transaction or, if that transaction has been modified, to the last transaction, that is referred to in subparagraph *a* of subparagraph 2 of the first paragraph of section 350.60.4R3 and the information that is required under subparagraphs 1, 5, 6, 10, 15, 17, 19, 29 to 38, 72 to 74, 76 and 80; and

ii. the information relating to the reproduction or duplicate that is required under subparagraphs 3, 4, 75, 79, 81 to 86 and 88 to 91;

(78) if the transaction executed by the person corresponds to a reproduction or a duplicate, the following information:

(a) if the reproduction or duplicate relates to an invoice,

i. the information relating to the initial transaction or, if that transaction has been modified, to the last transaction, that is required under subparagraphs 1, 5, 7, 10, 11, 16, 18 to 20, 22 to 30, 72 to 74, 76 and 80; and

ii. the information relating to the reproduction or duplicate that is required under subparagraphs 3, 4, 75, 79, 81 to 85 and 87 to 91;

(b) if the reproduction or duplicate relates to a credit note,

i. the information relating to the initial transaction or, if that transaction has been modified, to the last transaction, that is referred to in subparagraph *a* of subparagraph 2 of the first paragraph of section 350.60.5R3 and the information that is required under subparagraphs 1, 5, 7, 10, 11, 16, 18 to 20, 29, 30, 32 to 38, 72 to 74, 76 and 80; and

ii. the information relating to the reproduction or duplicate that is required under subparagraphs 3, 4, 75, 79, 81 to 85 and 87 to 91;

(79) in respect of the document, either

(a) mention that it is printed or sent by a technological means, or is both printed and sent by such a means; or

(b) mention that it is not printed or sent by a technological means;

(80) mention that the transaction is conducted in operational mode or, in the case of a transaction conducted in connection with a fictitious supply relating to a training activity, in training mode;

(81) the version identifier, assigned by the developer, of the sales recording system used to record the transaction, that corresponds to the parent version update;

(82) the version identifier, assigned by the developer, of the parent version of the sales recording system used to record the transaction;

(83) the unique identifier, assigned by the Minister, of the version of the sales recording system used to record the transaction;

(84) the code assigned by the Minister at the time of certification of the sales recording system used to record the transaction;

(85) the digital fingerprint of the digital certificate issued by the Minister to the operator who produced the signature referred to in subparagraph 86 or to the person who produced the signature referred to in subparagraph 87, as applicable;

(86) the digital signature of the operator in respect of the transaction or request, as applicable;

(87) the digital signature of the person in respect of the transaction or request, as applicable;

(88) the date, hour, minute and second of the time at which the digital signature referred to in subparagraph 86 or 87 is generated;

(89) the digital signature of the operator or person in respect of the previous transaction;

(90) the unique identifier, assigned by the Minister, of the sales recording system;

(91) the unique identifier, assigned by the Minister, of the developer of the sales recording system;

(92) the unique identifier, assigned by the Minister, of the device used;

(93) the version identifier, assigned by the developer, of the sales recording system used to send the information to the Minister, that corresponds to the parent version update;

(94) the version identifier, assigned by the developer, of the parent version of the sales recording system used to send the information to the Minister;

(95) the unique identifier, assigned by the Minister, of the version of the sales recording system used to send the information to the Minister;

(96) the code assigned by the Minister at the time of certification of the sales recording system used to send the information to the Minister;

(97) the digital fingerprint of the digital certificate issued by the Minister to the operator or the person who produced the signature referred to in subparagraph 98;

(98) the digital signature of the request heading generated by the operator or person signing in with the technological environment designed to receive information that must be sent to the Minister;

(99) mention that the production environment is used to make the request;

(100) mention that the test case number is “000.000”;

(101) mention that the type of device that initialized the request is a sales recording system.

The description of each food or beverage to be provided under subparagraph *a* of subparagraphs 22, 32 and 39 of the first paragraph may be replaced by

(1) mention that a buffet or salad bar is involved, or other similar mention, if food, a beverage or a combination of food and beverages is made available on a table by the operator for self-service by the recipient; or

(2) mention that a fixed-price menu or a menu of the day is involved if it clearly refers to food, a beverage or a combination of food and beverages specified in a menu or other similar document, kept by the operator, that states the price payable on a specific date.

The description of each beverage to be provided under subparagraph ii of subparagraph *e* of subparagraphs 22 and 32 of the first paragraph may be replaced by a mention that a drink, bottle or glass is involved, or other similar mention, if it refers to a beverage that is clearly described in a menu or other similar document, kept by the operator, that states the price payable on a specific date.

“SCHEDULE VI

(ss. 350.60.4R5, 350.60.4R8, 350.60.4R9, 350.60.4R11 to 350.60.4R13, 350.60.4R14, 350.60.5R5, 350.60.5R8, 350.60.6R1, 350.60.9R2 and 350.60.10R1)

“INFORMATION AN INVOICE, CREDIT NOTE OR REPORT MUST CONTAIN

“The following information is prescribed information:

(1) the name of the establishment providing restaurant services under which the operator carries on business, which must, if the operator is a registrant within the meaning of the Act respecting the legal publicity of enterprises (chapter P-44.1), correspond to the name recorded in the enterprise register;

(2) the name under which the person carries on business, which must, if the person is a registrant within the meaning of the Act respecting the legal publicity of enterprises, correspond to the name recorded in the enterprise register;

(3) the address of the establishment providing restaurant services, except in the case of a food truck;

(4) the date, hour, minute and second at which the operator or the person sends the required information to the Minister;

(5) the date on which the credit note is issued, if the date differs from the date referred to in subparagraph 4;

(6) the date on which the invoice is prepared;

(7) the number identifying the relevant transaction;

(8) the unique invoice identification number;

(9) mention that the meal is ordered using a digital platform, if applicable;

(10) the following in respect of the supply:

(a) a description of each food or beverage or of each property or service being supplied;

(b) mention that foods or beverages are covered by an agreement referred to in section 360.60.4R9, if applicable, and the following information:

i. the purpose of the agreement;

ii. the reference number entered on the written agreement or, in the case of a verbal agreement, the name of the recipient;

iii. the actual date of the supply;

iv. the actual or agreed number of persons covered by the supply, as provided for in the agreement;

v. the date on which the last payment of the consideration for the supply becomes payable under the terms of the agreement or the date on which all the consideration becomes payable in that manner, if that date is different from the date on which the agreement was entered into;

(c) mention that foods or beverages or property or services are supplied together for a lump sum, if applicable;

(d) mention that an admission fee or payment of another property or service gives entitlement to one or more beverages, if applicable, and the following information:

i. the number of beverages included;

ii. a description of each beverage included;

(e) if applicable, mention that a discount is given in respect of the supply and the value of the discount, expressed as a negative amount;

(f) if applicable, mention that service charges apply in respect of the supply, and the amount of the charges;

(g) if applicable, mention that delivery charges apply in respect of the supply, and the amount of the charges;

(h) mention that the amount paid or payable by the recipient in respect of each beverage includes the specific tax to be paid under section 487 of the Act in respect of the beverage, if applicable;

(i) mention that an original invoice containing information that was sent to the Minister has been cancelled, if applicable;

(j) the quantity of each food or beverage or of each property or service being supplied;

(k) the amount paid or payable by the recipient in respect of each food or beverage or of each property or service mentioned in subparagraph *a* or, if it is provided free of charge, mention to that effect;

(l) the total of the specific tax to be paid under section 487 of the Act in respect of the supply, if applicable, when the amount paid or payable by the recipient in respect of each beverage does not include that tax;

(m) mention that the tax to be paid under the first paragraph of section 16 of the Act, the tax to be paid under subsection 1 of section 165 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) and the specific tax to be paid under section 487 of the Act apply in respect of the supply, if applicable;

(11) mention that the meal in respect of which an amount is adjusted, refunded or credited was ordered using a digital platform, if applicable;

(12) the following in respect of the supply:

(a) a description of each food or beverage or of each property or service being supplied and in respect of which an amount is adjusted, refunded or credited;

(b) mention that foods or beverages mentioned in subparagraph *a* were covered by an agreement referred to in section 360.60.4R9, if applicable, and the following information:

- i. the purpose of the agreement;
- ii. the reference number entered on the written agreement or, in the case of a verbal agreement, the name of the recipient;
- iii. the actual date of the supply;
- iv. the actual or agreed number of persons covered by the supply, as provided for in the agreement;
- v. the date on which the last payment of the consideration for the supply became payable under the terms of the agreement or the date on which all the consideration became payable in that manner, if that date is different from the date on which the agreement was entered into;

(c) mention that foods or beverages or property or services mentioned in subparagraph *a* were supplied together for a lump sum, if applicable;

(d) mention that an admission fee or payment of another property or service mentioned in subparagraph *a* gave entitlement to one or more beverages, if applicable, and the following information:

- i. the number of beverages included;
- ii. a description of each beverage included;

(e) if applicable, mention that a discount that was given in respect of the supply relates to a food or beverage or a property or service mentioned in subparagraph *a*, and the value of the discount;

(f) if applicable, mention that service charges that were applied in respect of the supply are adjusted, refunded or credited, and the amount of the adjustment, refund or credit, expressed as a negative amount;

(g) if applicable, mention that delivery charges that were applied in respect of the supply are adjusted, refunded or credited, and the amount of the adjustment, refund or credit, expressed as a negative amount;

(h) mention that the amount adjusted, refunded or credited in respect of each beverage includes the refunded amount of the specific tax to be paid under section 487 of the Act, if applicable;

(i) the quantity of each food or beverage or of each property or service mentioned in subparagraph *a*;

(j) the amount of the adjustment, refund or credit in respect of each food or beverage or of each property or service mentioned in subparagraph *a*, expressed as a negative amount;

(k) the total refund amount of the specific tax to be paid under section 487 of the Act, if applicable, expressed as a negative amount, when the amount adjusted, refunded or credited in respect of each beverage does not include the refund amount of that tax;

(l) mention that the tax to be paid under the first paragraph of section 16 of the Act, the tax to be paid under subsection 1 of section 165 of the Excise Tax Act and the specific tax to be paid under section 487 of the Act was applied in respect of each food or beverage or of each property or service mentioned in subparagraph *a*, if applicable;

(13) the value of the consideration paid or payable in respect of the supply;

(14) the amount of the adjustment, refund or credit in respect of the supply, if applicable, expressed as a negative amount;

(15) the registration number assigned to the operator or the person pursuant to subsection 1 or 1.5 of section 241 of the Excise Tax Act;

(16) the registration number assigned to the operator or the person pursuant to section 415 or 415.0.6 of the Act;

(17) if applicable, either

(a) mention that no payment applies to the supply or no payment has been made; or

(b) mention of the method of payment used by the recipient to pay the amount determined in subparagraph 26, if applicable, or in subparagraph 24;

(18) the refund method used by the operator or the person to refund the amount determined in subparagraph 31, if applicable, or in subparagraph 29;

(19) the information to be provided under paragraph 3 of section 449R1;

(20) the total amount paid or payable for the supply;

(21) a transversal row of equal signs (=) immediately preceding the information required under subparagraphs 22 to 43;

(22) the total of the goods and services tax paid or payable in respect of the supply;

(23) the total of the tax paid or payable in respect of the supply;

(24) the total amount for the supply that consists of the tax paid or payable, the goods and services tax paid or payable and the value of the consideration paid or payable, in respect of the supply;

(25) if applicable, the positive or negative amount of an adjustment applicable on the amount referred to in subparagraph 24;

(26) if applicable, the total of the amounts referred to in subparagraphs 24 and 25 or, if the amount referred to in subparagraph 25 is negative, the amount that corresponds to the amount by which the amount referred to in subparagraph 24 exceeds the absolute value of the amount referred to in subparagraph 25;

(27) the amount of the adjustment, refund or credit for the goods and services tax paid or payable, expressed as a negative amount;

(28) the amount of the adjustment, refund or credit for the tax paid or payable, expressed as a negative amount;

(29) the total amount of the adjustment, refund or credit, expressed as a negative amount, that consists of the amount of the adjustment, refund or credit for the tax paid or payable and for the goods and services tax paid or payable and the amount of the adjustment, refund or credit in respect of the supply;

(30) if applicable, the positive or negative amount of an adjustment applicable on the amount referred to in subparagraph 29;

(31) if applicable, the total of the amounts referred to in subparagraphs 29 and 30;

(32) in the case of a fictitious supply relating to a training activity, mention that a training document is involved;

(33) in the case of a reproduction or a duplicate, mention to that effect;

(34) in the case of a fictitious supply relating to a training activity or of a duplicate, mention that the document must not be provided to a recipient;

(35) one of the following, as applicable:

(a) mention that an original invoice is involved;

(b) mention that a revised original invoice is involved;

(c) mention that a credit note is involved;

(d) mention that payment was received by the operator or the person;

(e) mention that the amount determined in subparagraph 26, if applicable, or in subparagraph 24 was charged to the recipient's account;

(36) in the case of a revised original invoice, mention of the number of previously produced invoices it replaces;

(37) in the case of a corrected closing receipt or a corrected credit note, mention to that effect;

(38) in the case of a document that is both printed and sent by a technological means, mention on the document sent by such a means that an electronic copy is involved;

(39) a two-dimensional QR barcode containing a hyperlink that must begin by "https://qr.mev-web.ca?f=", be followed by the following information which must appear concatenated in that order and, if the document is sent by a technological means, be followed by such a clickable hyperlink:

(a) in the case of an invoice provided by the operator, the information under subparagraphs 85, 72, 24 to 26, 28, 17, 19, 75, 80, 86, 89 and 74 of the first paragraph of Schedule V that is required under subparagraph 1 of the first paragraph of section 350.60.4R3,

the first paragraph of section 350.60.4R10, subparagraph 2 of the third paragraph of that section 350.60.4R10 or subparagraph 1 of the second paragraph of section 350.60.4R13, as applicable;

(b) in the case of an invoice provided by the person, the information under subparagraphs 85, 72, 24 to 26, 28, 18, 20, 75, 80, 87, 89 and 74 of the first paragraph of Schedule V that is required under subparagraph 1 of the first paragraph of section 350.60.5R3;

(c) in the case of a credit note issued by the operator, the information under subparagraphs 85, 72, 34 to 36, 38, 17, 19, 75, 80, 86, 89 and 74 of the first paragraph of Schedule V that is required under subparagraph 2 of the first paragraph of section 350.60.4R3;

(d) in the case of a credit note issued by the person, the information under subparagraphs 85, 72, 34 to 36, 38, 18, 20, 75, 80, 87, 89 and 74 of the first paragraph of Schedule V that is required under subparagraph 2 of the first paragraph of section 350.60.5R3;

(40) the date, hour, minute and second of the time at which the Minister processes the information sent by the sales recording system and, if the Coordinated Universal Time (UTC) of the sales recording system does not correspond to -5 h, the mention "UTC -05:00";

(41) the number assigned by the Minister to the transaction;

(42) the unique identifier, assigned by the Minister, of the device used to produce the document;

(43) a transversal row of equal signs (=) immediately following the information required under subparagraphs 21 to 42;

(44) if the document corresponds to a reproduction, the following information:

(a) in the case of the reproduction of an invoice referred to in any of sections 350.60.4R8, 350.60.4R9 and 350.60.4R13, the information relating to the invoice that is required under subparagraphs 1, 3, 4, 7, 9, 10, 13, 15 to 17, 21 to 26, 35 to 37 and 43 and the information relating to the reproduction that is required under subparagraphs 33 and 38 to 42;

(b) in the case of the reproduction of an invoice referred to in section 350.60.5R8, the information relating to the invoice that is required under subparagraphs 2 to 4, 7, 10, 13, 15 to 17, 21 to 26, 35 to 37 and 43 and the information relating to the reproduction that is required under subparagraphs 33 and 38 to 42;

(c) in the case of the reproduction of a credit note referred to in section 350.60.4R8, the information relating to the credit note that is required under subparagraphs 1, 3 to 5, 7, 11, 12, 14 to 16, 18, 19, 21, 27 to 31, 35, 37 and 43 and the information relating to the reproduction that is required under subparagraphs 33 and 38 to 42;

(d) in the case of the reproduction of a credit note referred to in section 350.60.5R8, the information relating to the credit note that is required under subparagraphs 2 to 5, 7, 12, 14 to 16, 18, 19, 21, 27 to 31, 35, 37 and 43 and the information relating to the reproduction that is required under subparagraphs 33 and 38 to 42;

(45) the name of the person referred to in section 350.60.4 or 350.60.5 of the Act, as applicable, who produces the report referred to in section 350.60.10 of the Act and that corresponds to the user account name;

(46) the mention “dernier document”, followed by the following information relating to the last document produced by the person referred to in section 350.60.4 or 350.60.5 of the Act, as applicable:

(a) the number identifying the transaction and appearing on the last document;

(b) either of the following appearing on the last document:

i. if the last document is an invoice, the reproduction of an invoice or a duplicate relating to an invoice, the amount referred to in subparagraph 24;

ii. if the last document is a credit note, the reproduction of a credit note or a duplicate relating to a credit note, the amount referred to in subparagraph 29;

(c) mention that the last document was printed or sent by a technological means, or was both printed and sent by such a means;

(d) if the last document was sent by a technological means, either the first four characters of the recipient’s email address followed by six asterisks (*), or six asterisks (*) followed by the last four digits of the recipient’s telephone number;

(e) the date, hour, minute and second, appearing on the last document, at which the information referred to in subparagraph 1 of the first, second or fourth paragraph of section 350.60.4 of the Act or in subparagraph 1 of the first or second paragraph of section 350.60.5 of the Act, as applicable, was sent to the Minister;

(f) the date, hour, minute and second at which the Minister processed the transaction relating to the last document;

(g) the number assigned by the Minister to the transaction and appearing on the last document;

(47) the mention “sommaire des ventes”, followed by the following information relating to the sales summary of the person referred to in section 350.60.4 or 350.60.5 of the Act, as applicable, beginning on 1 January of the year:

(a) mention of the year concerned;

(b) the total number of transactions recorded by the sales recording system or systems used by the person referred to in subparagraph 45 in the year covered by the report;

(c) the total number of transactions meeting the following conditions:

i. the transaction relates to a closing receipt, a corrected closing receipt, a credit note or a corrected credit note;

ii. the transaction is conducted in operational mode;

iii. the transaction does not correspond to a transaction referred to in subparagraph *c* or *d* of subparagraph 75 of the first paragraph of Schedule V;

iv. the amount referred to in subparagraph 26 of the first paragraph of Schedule V in the case of a closing receipt, or in subparagraph 36 of the first paragraph of that Schedule in the case of a credit note, that relates to the transaction, is not equal to zero;

- (d) the amount determined in subparagraph 64 of the first paragraph of Schedule V;
- (e) the amount determined in subparagraph 65 of the first paragraph of Schedule V;
- (f) the amount determined in subparagraph 66 of the first paragraph of Schedule V;
- (g) the amount determined in subparagraph 67 of the first paragraph of Schedule V;
- (h) the amount determined in subparagraph 68 of the first paragraph of Schedule V;
- (i) the amount determined in subparagraph 69 of the first paragraph of Schedule V;

(48) the mention “appareil”, followed by the following information relating to the device and the sales recording system used:

- (a) the unique identifier, assigned by the Minister, of the device referred to in section 350.60.10 of the Act;
- (b) the unique identifier, assigned by the Minister, of the sales recording system used;
- (c) the version identifier, assigned by the developer, of the sales recording system that corresponds to the parent version update;

(49) the mention “dates”, followed by the following information relating to the production of the report:

- (a) the date, hour, minute and second at which the person referred to in subparagraph 45 connected to the person’s user account;
- (b) the date, hour, minute and second at which the report was produced;

(50) a two-dimensional QR barcode that must include the following information, which must appear concatenated in that order:

- (a) the information required under subparagraphs 15, 16 and 45 and the information required under subparagraphs *a*, *b* and *e* of subparagraph 46, subparagraphs *a* to *i* of subparagraph 47, subparagraphs *a* to *c* of subparagraph 48 and subparagraphs *a* and *b* of subparagraph 49;
- (b) the digital signature generated by the sales recording system in respect of the report;
- (c) the digital fingerprint of the digital certificate issued by the Minister to the person who produced the signature referred to in subparagraph *b*.

The description of each food or beverage to be provided under subparagraph *a* of subparagraphs 10 and 12 of the first paragraph may be replaced by

- (1) a mention that a buffet or salad bar is involved, or other similar mention, if food, a beverage or a combination of food and beverages is made available on a table by the operator for self-service by the recipient; or
- (2) a mention that a fixed-price menu or a menu of the day is involved if it clearly refers to food, a beverage or a combination of food and beverages specified in a menu or other similar document, kept by the operator, that states the price payable on a specific date.

The description of each beverage to be provided under subparagraph ii of subparagraph *d* of subparagraphs 10 and 12 of the first paragraph may be replaced by a mention that a drink, bottle or glass is involved, or other similar mention, if it refers to a beverage that is clearly described in a menu or other similar document, kept by the operator, that states the price payable on a specific date.”.

4. This Regulation comes into force on 1 November 2023.

106485

Gouvernement du Québec

O.C. 1481-2023, 27 September 2023

Act respecting health services and social services
(chapter S-4.2)

Act limiting the use of personnel placement
agencies' services and independent labour
in the health and social services sector
(2023, chapter 8)

Use of personnel placement agencies' services and independent labour in the health and social services sector

Regulation respecting the use of personnel placement
agencies' services and independent labour in the health
and social services sector

WHEREAS, under the first paragraph of section 338.2 of the Act respecting health services and social services (chapter S-4.2), made by section 1 of the Act limiting the use of personnel placement agencies' services and independent labour in the health and social services sector (2023, chapter 8), a health and social services body may not call on a personnel placement agency's services or on independent labour, except to the extent prescribed by regulation of the Government;

WHEREAS, under the second paragraph of section 338.2 of the Act, the Government may, in particular,

— define what constitutes a personnel placement agency and independent labour;

— set the period during which a body may call on a personnel placement agency's services or on independent labour;

— establish a maximum hourly rate for any day of work performed by a member of a personnel placement agency's personnel or by independent labour for any position title or any job class the Government identifies and whose services correspond to the tasks of the personnel of a health and social services body;

— determine the obligations incumbent on a body, a personnel placement agency or independent labour;

— establish any other terms and conditions relating to the use of a personnel placement agency's services or independent labour;

— determine the administrative measures applicable if the provisions of a regulation made under that section are not complied with;

— identify, among the provisions of a regulation made under that section, those whose violation constitutes an offence and renders the offender liable to the fine provided for in section 531.4 of the Act respecting health services and social services, made by section 4 of the Act limiting the use of personnel placement agencies' services and independent labour in the health and social services sector;

WHEREAS, under the third paragraph of section 338.2 of the Act respecting health services and social services, made by section 1 of the Act limiting the use of personnel placement agencies' services and independent labour in the health and social services sector, the provisions of the regulation may vary depending on the categories of bodies, the sectors of activity of personnel placement agencies or of independent labour, the classes of personnel, the position titles, the health regions or the territories it determines;