

Gouvernement du Québec

O.C. 1696-2024, 27 November 2024

Tax Administration Act
(chapter A-6.002)

Taxation Act
(chapter I-3)

Act respecting the Québec Pension Plan
(chapter R-9)

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

Fuel Tax Act
(chapter T-1)

Various regulations of a fiscal nature —Amendment

Regulations to amend various regulations of a fiscal nature

WHEREAS, under the second paragraph of section 31 of the Tax Administration Act (chapter A-6.002), the Government may, after obtaining the opinion of the Commission d'accès à l'information, make regulations to determine that a refund owing to a person by reason of the application of a fiscal law may also be allocated to the payment of any amount for which that person is in debt to the State under an Act other than a fiscal law;

WHEREAS, under subparagraph *b* of the first paragraph of section 96 of the Tax Administration Act, the Government may make regulations in particular to prescribe the measures required to carry out the Act and to exempt from the duties provided for by a fiscal law, under the conditions which it prescribes, prescribed international organizations, their head officers and their employees and the members of their families;

WHEREAS, under section 96.1 of the Tax Administration Act, the Government may set, by regulation, the tariff of fees payable by users of the service offered by the Agence du revenu du Québec with respect to advance rulings or written opinions;

WHEREAS, under subparagraphs *e.2* and *f* of the first paragraph of section 1086 of the Taxation Act (chapter I-3), the Government may make regulations to require any person included in one of the classes of persons it determines to file any return it may prescribe relating to any information necessary for the establishment of an assessment provided for in the Act and to send, where applicable,

a copy of the return or of a part thereof to any person to whom the return or part thereof relates and to whom it indicates in the regulation and to generally prescribe the measures required for the application of the Act;

WHEREAS, under paragraph *a* of section 81 of the Act respecting the Québec Pension Plan (chapter R-9), the Government may make regulations prescribing anything that is to be prescribed, in particular under Title III of the Act;

WHEREAS, under subparagraphs 3, 7.1, 7.2, 12, 13, 24, 33, 33.7.1, 33.7.4, 33.7.5, 33.8, 33.9, 33.12, 47, 51.1, 51.2, 55.1 and 61 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 the definition of “financial service” in section 1 of the Act, which services are prescribed services for the purposes in particular of its paragraph 18.6;

—determine, for the purposes of section 22.30 of the Act, which supply of property or a service is a prescribed supply;

—determine, for the purposes of section 22.31 of the Act, which supply of a service is a prescribed supply;

—determine, for the purposes of sections 76 and 77 of the Act, among other things which provisions are prescribed provisions;

—determine, for the purposes of section 201 of the Act, which information is prescribed information;

—determine, for the purposes of section 346 of the Act, which activities are prescribed activities;

—determine, for the purposes of sections 350.60.4 and 350.60.5 of the Act, among other things the prescribed information, the prescribed manner and the prescribed time;

—determine, for the purposes of section 350.60.8 of the Act, among other things the prescribed information and the prescribed time;

—determine, for the purposes of section 350.60.9 of the Act, among other things the prescribed information and the prescribed cases;

—determine, for the purposes of section 350.62 of the Act, among other things the prescribed cases, prescribed manner, prescribed time and prescribed information;

—determine, for the purposes of section 350.63 of the Act, among other things the prescribed information and prescribed cases;

—determine, for the purposes of section 350.70 of the Act, the prescribed information, the prescribed manner and the prescribed time;

—determine, for the purposes of section 442 of the Act, which circumstances are prescribed circumstances, and which conditions and rules are prescribed conditions and rules;

—determine, for the purposes of section 492.1 of the Act, the prescribed conditions;

—determine, for the purposes of section 492.2 of the Act, the prescribed documents;

—determine, for the purposes of section 541.24 of the Act, among other things the prescribed tourist regions; and

—prescribe any other measures required for the purposes of the Act;

WHEREAS, under subparagraph *q* of the first paragraph of section 1 and the first paragraph of section 9.1 of the Fuel Tax Act (chapter T-1) and section 1.1 of the Tax Administration Act, a tribal council or a band-empowered entity that acquires fuel for its own consumption from a fuel retail outlet operated on a reserve by a retail dealer holding a registration certificate provided for in section 23 of the Fuel Tax Act is exempt from the payment of the tax provided for in section 2 of the Act if the conditions prescribed by regulation of the Government are met in respect of that acquisition;

WHEREAS, under subparagraph *q* of the first paragraph of section 1 and the first paragraph of section 10.2 of the Fuel Tax Act, either First Nations members, bands, tribal councils, or band-empowered entities are entitled, provided they apply therefor, in particular, within the time, on the conditions and according to the modalities prescribed by regulation of the Government, to the reimbursement of the tax they paid on the fuel purchased for their own consumption from a fuel retail outlet operated on a reserve by a retail dealer holding a registration certificate provided for in section 23 of the Act;

WHEREAS, under the third paragraph of section 10.2 of the Act, the Government may make regulations to define in particular the expression “reserve”;

WHEREAS, under subparagraph *q* of the first paragraph of section 1 and section 12.1 of the Fuel Tax Act and section 1.1 of the Tax Administration Act, despite section 12 of the Fuel Tax Act, a retail dealer holding a registration certificate provided for in section 23 of the Act who operates a fuel retail outlet on a reserve and sells fuel to a First Nations member or a band for their own consumption is not required to collect the tax imposed by section 2 of the Act in respect of the sale if the conditions prescribed by regulation of the Government are met in respect of the sale;

WHEREAS, under subparagraph *q* of the first paragraph of section 1 and paragraph *b* of section 17.3 of the Fuel Tax Act and section 1.1 of the Tax Administration Act, a retail dealer who operates a fuel retail outlet on a reserve and sells fuel to a purchaser who is a First Nations member, a band, a tribal council or a band-empowered entity in circumstances in which section 9.1 or 12.1 of the Fuel Tax Act applies shall meet the conditions prescribed by regulation of the Government in respect of each of those sales;

WHEREAS, under subparagraph *q* of the first paragraph of section 1 and section 26.1 of the Act and section 1.1 of the Tax Administration Act, to obtain a registration certificate for the program for administering the consumption tax exemption for First Nations, a First Nations member, a band, a tribal council or a band-empowered entity shall, in particular, provide the prescribed documents;

WHEREAS, under subparagraph *q* of the first paragraph of section 1 and the first paragraph of section 27 of the Fuel Tax Act, every person who, in Québec, is a collection officer, is an importer, is a refiner, is a storer, transports bulk fuel or blends taxable fuel with another non-taxable petroleum product for the purpose of resale, except a person holding a refiner’s permit, must hold a permit issued for that purpose under the Act, unless the person is exempt from that requirement by regulation of the Government;

WHEREAS it is expedient to amend the Regulation respecting fiscal administration (chapter A-6.002, r. 1) so that a refund owing to a person by reason of the application of a fiscal law may be allocated to the payment of an amount owing by the person under the Money-Services Businesses Act (chapter E-12.000001), and the Commission d’accès à l’information has given its opinion on that measure;

WHEREAS it is expedient to amend the Regulation respecting tax exemptions granted to certain international governmental organizations and to certain of their employees and members of their families

(chapter A-6.002, r. 3) to reflect the new Agreement between the Government of Québec and the Organisation internationale de la Francophonie (OIF) relating to the establishment in Québec of the Représentation de l'OIF pour les Amériques (REPAM) and to the head office of the Institut de la Francophonie pour le développement durable (IFDD), as regards the exemptions, exonerations and courtesy privileges granted to them, and to their staff members, that Agreement having been ratified by Order in Council 335-2024 dated 28 February 2024;

WHEREAS it is expedient to amend the Regulation respecting the fees for users of the advance rulings and written opinions service of the Direction générale de la législation de l'Agence du revenu du Québec (chapter A-6.002, r. 4.1) to adjust the fees relating to a request for an advance ruling or a written opinion so that the fees more closely correlate to the cost of the service for which they are collected;

WHEREAS it is expedient to amend the Regulation respecting the Taxation Act (chapter I-3, r. 1), the Regulation respecting the Québec sales tax (chapter T-0.1, r. 2) and the Regulation respecting the application of the Fuel Tax Act (chapter T-1, r. 1) primarily to give effect to the fiscal measures announced by the Minister of Finance in the Budget Speech delivered on 21 March 2023 and in the Information Bulletins posted on the website of the Ministère des Finances on, in particular, 14 June 2019, 30 June 2021, 4 February 2022, 8 December 2022, 16 December 2022, 30 January 2023, 6 April 2023, 27 June 2023, 27 October 2023, 19 December 2023, 19 January 2024 and 21 June 2024;

WHEREAS it is expedient to amend the Regulation respecting contributions to the Québec Pension Plan (chapter R-9, r. 2) to establish the rate that an employer is to use for years subsequent to 2024 to calculate the deduction at source in relation to an employee's base contribution and first additional contribution to the Québec Pension Plan;

WHEREAS it is expedient to amend the Regulation respecting the application of the Fuel Tax Act so that a person whose activity deals exclusively with natural gas or propane gas is exempt from the requirement of holding a permit;

WHEREAS it is expedient to amend the Regulation respecting fiscal administration, the Regulation respecting the Taxation Act, the Regulation respecting the Québec sales tax and the Regulation respecting the application of the Fuel Tax Act to make technical, terminological and consequential amendments;

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 revoke norms of a fiscal nature;

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

WHEREAS, in the opinion of the Government, the regulations attached to this Order in Council are designed to establish, amend or revoke norms of a fiscal nature;

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

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

WHEREAS, under the first paragraph of section 82.1 of the Act respecting the Québec Pension Plan, every regulation made in particular under Title III of the Act comes into force on the date of its publication in the *Gazette officielle du Québec* or on any later date fixed therein;

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;

WHEREAS, under section 56 of the Fuel Tax Act, every regulation made under the Act comes into force on the date of its publication in the *Gazette officielle du Québec* or on any later date fixed therein and may also, once published and where it so provides, take effect on a date prior to its publication but not prior to the date on which the legislative provision under which it is made takes effect;

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

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

—Regulation to amend the Regulation respecting fiscal administration;

—Regulation to amend the Regulation respecting tax exemptions granted to certain international governmental organizations and to certain of their employees and members of their families;

—Regulation to amend the Regulation respecting the fees for users of the advance rulings and written opinions service of the Direction générale de la législation of the Agence du revenu du Québec;

—Regulation to amend the Regulation respecting the Taxation Act;

—Regulation to amend the Regulation respecting contributions to the Québec Pension Plan;

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

—Regulation to amend the Regulation respecting the application of the Fuel Tax Act.

DOMINIQUE SAVOIE
Clerk of the Conseil exécutif

Regulation to amend the Regulation respecting fiscal administration

Tax Administration Act
(chapter A-6.002, s. 31, 2nd par., and s. 97, 1st par.).

1. Section 31R1 of the Regulation respecting fiscal administration (chapter A-6.002, r. 1) is amended by adding the following subparagraph at the end of the first paragraph:

“(r) the Money-Services Businesses Act (chapter E-12.000001).”.

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

Regulation to amend the Regulation respecting tax exemptions granted to certain international governmental organizations and to certain of their employees and members of their families

Tax Administration Act
(chapter A-6.002, s. 96, 1st par., subpar. b, and s. 97).

1. (1) Section 8.2 of the Regulation respecting tax exemptions granted to certain international governmental organizations and to certain of their employees and members of their families (chapter A-6.002, r. 3) is amended by replacing “E to J” in subparagraphs 3 and 4 of the second paragraph by “E to K”.

(2) Subsection 1 has effect from 1 April 2024, except in respect of an individual in relation to duties imposed under the Taxation Act (chapter I-3), in which case it applies from the taxation year 2024.

2. (1) Schedule B to the Regulation is amended by adding the following paragraph at the end:

“(8) Organisation internationale de la Francophonie (OIF), in relation to the establishment in Quebec of the Représentation de l’Organisation internationale de la Francophonie pour les Amériques (REPAM).”.

(2) Subsection 1 has effect from 1 April 2024, except in respect of the Organisation internationale de la Francophonie (OIF) in relation to

(1) duties imposed under the Taxation Act (chapter I-3), in which case it applies from the taxation year 2024; and

(2) contributions that may be imposed under the Act to promote workforce skills development and recognition (chapter D-8.3), in which case it has effect from 1 January 2024.

3. (1) Schedule I to the Regulation is amended by replacing paragraphs 1 to 3 by the following:

“(1) For the purposes of subparagraph 3 of the second paragraph of section 8.2, an individual may perform the function of Director with the Institut de la Francophonie pour le développement durable (IFDD).

“(2) For the purposes of subparagraph 4 of the second paragraph of section 8.2, an individual who is a staff member of the Institut de la Francophonie pour le développement durable (IFDD) and who is not referred to in paragraph 1, performs a recognized function.

“(3) For the purposes of paragraph 2, “staff member” means the Director of the Institut de la Francophonie pour le développement durable (IFDD) and any person who is employed by the Institute to work there and who is subject to the applicable staff by-laws of the Institute.”.

(2) Subsection 1 has effect from 1 April 2024, except in respect of an individual in relation to duties imposed under the Taxation Act (chapter I-3), in which case it applies from the taxation year 2024.

4. (1) The Regulation is amended by adding the following Schedule at the end:

“SCHEDULE K
(Section 8.2)

**FUNCTIONS WITH THE ORGANISATION
INTERNATIONALE DE LA FRANCOPHONIE (OIF)**

(1) For the purposes of subparagraph 3 of the second paragraph of section 8.2, an individual may perform any of the following functions with the Organisation internationale de la Francophonie (OIF):

- (a) Secretary General of the Francophonie;
- (b) administrator of the Organisation internationale de la Francophonie (OIF);
- (c) representative of the Représentation de l’Organisation internationale de la Francophonie pour les Amériques (REPAM).

(2) For the purposes of subparagraph 4 of the second paragraph of section 8.2, an individual who is a staff member of the Organisation internationale de la Francophonie (OIF) and who is not referred to in paragraph 1, performs a recognized function.

(3) For the purposes of paragraph 2, “staff member” means the representative of the Représentation de l’Organisation internationale de la Francophonie pour les Amériques (REPAM) and any person who is employed by the Organisation to work within the Représentation and who is subject to the applicable staff by-laws of the Organization.”.

(2) Subsection 1 has effect from 1 April 2024, except in respect of an individual in relation to duties imposed under the Taxation Act (chapter I-3), in which case it applies from the taxation year 2024.

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

**Regulation to amend the Regulation
respecting the fees for users of the advance
rulings and written opinions service of the
Direction générale de la législation of the
Agence du revenu du Québec**

Tax Administration Act
(chapter A-6.002, ss. 96.1 and 97, 1st par.).

1. (1) Section 2 of the Regulation respecting the fees for users of the advance rulings and written opinions service of the Direction générale de la législation of the Agence du revenu du Québec (chapter A-6.002, r. 4.1) is amended

(1) by replacing “\$153” in the first paragraph by “\$180”;

(2) by replacing “\$365” in the second paragraph by “\$435”.

(2) Subsection 1 applies from 1 January 2025.

2. (1) Section 3 of the Regulation is amended

(1) by replacing “\$153” in the first paragraph by “\$180”;

(2) by replacing “\$365” in the second paragraph by “\$435”.

(2) Subsection 1 applies from 1 January 2025.

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

**Regulation to amend the Regulation
respecting the Taxation Act**

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

1. (1) Section 21.19R1 of the Regulation respecting the Taxation Act (chapter I-3, r. 1) is amended by replacing “Fonds de solidarité des travailleurs du Québec (F.T.Q.)” in subparagraph a of the second paragraph by “Fonds de solidarité des travailleurs et des travailleuses du Québec (FTQ)”.

(2) Subsection 1 has effect from 1 June 2024.

2. Section 92.5R2 of the Regulation is replaced by the following:

“92.5R2. For the purposes of this chapter, where a taxpayer has a right in a debt obligation, in this section referred to as the “first right”, under which there is a conversion privilege or an option to extend its term upon maturity, and, at the time the obligation was issued or, if later, at the time the conversion privilege or option was added or modified, circumstances could reasonably be foreseen under which the holder of the obligation would, by exercising the conversion privilege or option, acquire a right in a debt obligation with a principal amount less than its fair market value at the time of acquisition, the subsequent right in any debt obligation acquired by the taxpayer by exercising the conversion privilege or option is a continuation of the first right.”.

3. Section 92.5R3 of the Regulation is amended in the first paragraph

(1) by replacing “an interest” in the portion before subparagraph *a* by “a right”;

(2) by replacing “interest therein” in subparagraph *c* by “right therein”.

4. Section 92.5R5 of the Regulation is replaced by the following:

“92.5R5. The amount referred to in paragraph *a* of section 92.5R4 for a taxation year is the amount of interest that would be determined in respect of the debt obligation if the interest thereon for that year were computed on a compound interest basis using the maximum of all rates each of which is a rate computed in respect of each possible circumstance under which a right of the taxpayer in the debt obligation could mature or be surrendered or retracted, and using assumptions concerning the interest rate and compounding period that would result in a present value, at the date of purchase of the right, of all the maximum payments thereunder, equal to the cost thereof to the taxpayer.”.

5. Section 92.5R6 of the Regulation is amended by replacing “total interest” by “total right”.

6. Section 92.5R7 of the Regulation is amended by replacing the definitions of “specified cost” and “specified interest rate” by the following:

“specified cost” of a taxpayer’s interest in a payment under a debt obligation is its present value at the date of purchase of the right in the debt obligation, computed using the specified interest rate; and

“specified interest rate” is the maximum of all rates each of which is a rate computed in respect of each possible circumstance under which a right of the taxpayer in the debt obligation could mature or be surrendered or retracted, and using assumptions concerning the interest rate and compounding period that would result in a present value, at the date of purchase of the right, of all the maximum payments to the taxpayer in respect of the taxpayer’s total right in the debt obligation, equal to the cost of that right to the taxpayer.”.

7. Section 92.5R8 of the Regulation is amended by replacing “an interest of the taxpayer” in paragraph *b* by “a right of the taxpayer”.

8. Section 92.5R9 of the Regulation is replaced by the following:

“92.5R9. The amount referred to in paragraph *d* of section 92.5R4 for a taxation year is the amount of interest that would be determined in respect of the year if interest on the debt obligation for that year were computed on a compound interest basis using the maximum of all rates each of which is the compound interest rate that, for a particular assumption with respect to when the taxpayer’s right in the obligation will mature or be surrendered or retracted, results in a present value, at the date the taxpayer acquires the right in the obligation, of all payments under the obligation after the acquisition by the taxpayer of the taxpayer’s right in the obligation equal to the principal amount of the obligation at the date of acquisition.”.

9. (1) Section 99R1 of the Regulation is amended in subparagraph *a* of the second paragraph

(1) by replacing subparagraph *v* by the following:

“v. \$30,000, if the passenger vehicle was acquired after 31 December 2000 and before 1 January 2022,”;

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

“vi. “\$34,000, if the passenger vehicle was acquired after 31 December 2021 and before 1 January 2023,

“vii. “\$36,000, if the passenger vehicle was acquired after 31 December 2022 and before 1 January 2024, and

“viii. “\$37,000, if the passenger vehicle was acquired after 31 December 2023; and”.

(2) Subsection 1 has effect from 1 January 2022.

10. (1) Section 99R1.1 of the Regulation is amended by replacing subparagraph *a* of the second paragraph by the following:

“(a) A is

i. \$55,000, if the zero-emission passenger vehicle was acquired after 18 March 2019 and before 1 January 2022,

ii. \$59,000, if the zero-emission passenger vehicle was acquired after 31 December 2021 and before 1 January 2023, and

iii. \$61,000, if the zero-emission passenger vehicle was acquired after 31 December 2022; and”.

(2) Subsection 1 has effect from 1 January 2022.

11. Section 125.0.1R1 of the Regulation is amended in the definition of “inflation adjustment period” in the first paragraph

(1) by replacing paragraph *a* by the following:

“(a) where the taxpayer acquires and disposes of a right in the obligation in the same regular adjustment period of the obligation, the period that begins when the taxpayer acquires the right in the obligation and ends when the taxpayer disposes of the right; and”;

(2) by replacing subparagraphs i to iii of paragraph *b* by the following:

“i. the period that begins when the taxpayer acquires a right in the obligation and ends at the end of the regular adjustment period of the obligation in which the taxpayer acquires the right in the obligation,

“ii. each succeeding regular adjustment period of the obligation throughout which the taxpayer holds the right in the obligation, and

“iii. where the taxpayer does not dispose of the right in the obligation at the end of a regular adjustment period of the obligation, the period that begins immediately after the last period referred to in subparagraph i or ii and that ends when the taxpayer disposes of the right in the obligation;”.

12. Section 125.0.1R3 of the Regulation is amended

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

“For the purposes of paragraph *a* of section 125.0.1 of the Act, where, at any time in a taxation year of a taxpayer, the taxpayer holds a right in an indexed debt obligation, the amount determined in accordance with the second paragraph is deemed to be interest received or receivable by the taxpayer in the year in respect of the obligation.”;

(2) by replacing subparagraph *b* of the second paragraph by the following:

“(b) where the non-indexed debt obligation associated with the indexed debt obligation is an obligation that is described in any of subparagraphs *a* to *d* of the first paragraph of section 92.5R3, the amount of interest that would be determined in accordance with section 92.5R4 to accrue to the taxpayer in respect of the non-indexed debt obligation in the particular period described in the fifth paragraph if, for the purposes of that section 92.5R4, the particular period were a taxation year of the taxpayer and the taxpayer’s right in the indexed debt obligation were a right in the non-indexed debt obligation.”.

13. Section 125.0.1R4 of the Regulation is replaced by the following:

“**125.0.1R4.** For the purposes of paragraph *b* of section 125.0.1 of the Act, where, at any time in a taxation year of a taxpayer, the taxpayer holds a right in an indexed debt obligation, the amount by which the amount determined in accordance with subparagraph *b* of the third paragraph of section 125.0.1R3 in respect of the taxpayer’s right in the obligation exceeds the amount determined in accordance with subparagraph *a* of that paragraph in respect of the taxpayer’s right in the obligation, is deemed to be interest paid or payable in respect of the year by the taxpayer in respect of the obligation.”.

14. Section 130R110 of the Regulation is amended by replacing paragraph *f* by the following:

“(f) the portion of any debt obligation of the taxpayer outstanding at the end of that year that is convertible into an interest in the taxpayer or in a right in the property referred to in section 130R109.”.

15. Section 130R112 of the Regulation is replaced by the following:

“**130R112.** Where a taxpayer has acquired property described in subparagraph *l* of the second paragraph of Class 10 in Schedule B or subparagraph *m* of the first paragraph of Class 12 in that schedule, the deduction in respect of the property otherwise allowed to the taxpayer under this Title in computing the taxpayer’s income for a taxation year may not exceed the amount that could otherwise be deducted under this Title if the capital cost to the taxpayer of the property were reduced by the portion of any debt obligation of the taxpayer outstanding at the end of that year that is convertible into an interest in the taxpayer or a right in the property.”.

16. (1) Section 133.2.1R1 of the Regulation is amended by replacing paragraphs *a* and *b* by the following:

“(a) the product obtained by multiplying \$0.70 by the number of those kilometres, up to and including 5,000;

“(b) the product obtained by multiplying \$0.64 by the number of those kilometres in excess of 5,000; and”.

(2) Subsection 1 applies in respect of kilometres travelled after 31 December 2023.

17. Section 143R2 of the Regulation is amended by replacing subparagraph 3 of subparagraph iii of subparagraph *a* of the second paragraph by the following:

“(3) a municipality in the province, in lieu of taxes on property or on any right in property, other than in lieu of taxes on residential property or on any right in residential property; and”.

18. Section 250.2R1 of the Regulation is amended by replacing subparagraph i of paragraph *a* by the following:

“i. immovable property, a right or option in respect of that property,”.

19. Section 360R18 of the Regulation is amended by replacing “interest in or right to” in subparagraph *a* of the second paragraph by “right in or to”.

20. Section 395R3 of the Regulation is amended by replacing “an interest or right to” in paragraph *f* by “a right in or to”.

21. (1) Section 421.5R1 of the Regulation is replaced by the following:

“**421.5R1.** For the purposes of subparagraph *a* of the second paragraph of section 421.5 of the Act, the amount prescribed is the following:

(a) \$300 in respect of an automobile that is

i. a passenger vehicle acquired after 31 August 1989 and before 1 January 1997 or acquired after 31 December 2000 and before 1 January 2024, and

ii. a zero-emission passenger vehicle acquired after 18 March 2019 and before 1 January 2024; and

(b) \$350 in respect of an automobile that is a passenger vehicle or a zero-emission passenger vehicle acquired after 31 December 2023.”.

(2) Subsection 1 has effect from 19 March 2019.

22. (1) Section 421.6R1 of the Regulation is amended in subparagraph *a* of the second paragraph

(1) by replacing subparagraph vii by the following:

“vii. where the passenger vehicle was leased under a lease entered into after 31 December 2022 and before 1 January 2024, \$950, and”;

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

“viii. where the passenger vehicle was leased under a lease entered into after 31 December 2023, \$1,050; and”.

(2) Subsection 1 has effect from 1 January 2024.

23. (1) Section 421.6R3 of the Regulation is amended in subparagraph *a* of the second paragraph

(1) by replacing subparagraph v by the following:

“v. where the passenger vehicle was leased under a lease entered into after 31 December 2000 and before 1 January 2022, \$30,000,”;

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

“vi. where the passenger vehicle was leased under a lease entered into after 31 December 2021 and before 1 January 2023, \$34,000,

“vii. where the passenger vehicle was leased under a lease entered into after 31 December 2022 and before 1 January 2024, \$36,000, and

“viii. where the passenger vehicle was leased under a lease entered into after 31 December 2023, \$37,000; and”.

(2) Subsection 1 has effect from 1 January 2022.

24. Section 686R1 of the Regulation is amended by replacing “interests” in paragraph *a* by “rights”.

25. (1) Section 985.9R2 of the Regulation is amended by replacing the portion before subparagraph *a* of the first paragraph by the following:

“**985.9R2.** For the purposes of subparagraphs i and i.1 of subparagraph *b* of the second paragraph of section 985.9 of the Act, the amount prescribed is determined, for a taxation year of a registered charity, in accordance with the following rules:”.

(2) Subsection 1 applies in respect of taxation years that begin after 31 December 2022.

26. Section 985.9R3 of the Regulation is amended in subparagraph *b* of the first paragraph

(1) by replacing subparagraph iii by the following:

“iii. a right in immovable property, the fair market value of that right on that day, less the amount of any debt bearing a reasonable rate of interest incurred by the registered charity in respect of the acquisition of that right and secured by the immovable property or the right therein,”;

(2) by replacing “an interest” in subparagraph *v* by “a right”.

27. (1) Section 998R3 of the Regulation is amended by adding the following paragraph at the end:

“If an amount borrowed by a trust is deemed, under subsection 1.2 of section 4802 of the Income Tax Regulations made under the Income Tax Act (R.S.C. 1985, c. 1 (5th Suppl.)), to have been borrowed by a defined benefit provision, within the meaning of section 965.0.1 of the Act, of a registered pension plan, the amount is deemed not to have been borrowed by the trust for the purposes of subparagraph *c* of the first paragraph.”.

(2) Subsection 1 has effect from 7 April 2022.

28. (1) Section 1015R6 of the Regulation is amended by replacing “Fonds de solidarité des travailleurs du Québec (F.T.Q.)” in subparagraph *i* of subparagraph *c* of the first paragraph by “Fonds de solidarité des travailleurs et des travailleuses du Québec (FTQ)”.

(2) Subsection 1 has effect from 1 June 2024.

29. (1) Section 1015R8 of the Regulation is amended by replacing “Fonds de solidarité des travailleurs du Québec (F.T.Q.)” in paragraph *b* by “Fonds de solidarité des travailleurs et des travailleuses du Québec (FTQ)”.

(2) Subsection 1 has effect from 1 June 2024.

30. (1) Section 1015R15 of the Regulation is amended

(1) by replacing “determined in accordance with” in the first paragraph by “under”;

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

“The amount to which the first paragraph refers is equal to the amount, expressed in dollars, referred to in section 752.0.0.1 of the Act which, with reference to section 750.2 of the Act, is applicable for the particular taxation year.”;

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

(2) Subsection 1 applies from the taxation year 2018.

31. (1) Sections 1015R16 and 1015R17 of the Regulation are amended by replacing “determined in accordance with” in the portion before paragraph *a* by “under”.

(2) Subsection 1 applies from the taxation year 2018.

32. (1) Section 1027R1 of the Regulation is amended by inserting the following before subparagraph *d* of the third paragraph:

“(c.1) a corporation that carried on a recognized business, within the meaning of the first paragraph of section 737.18.17.1 of the Act, or that was a member of a partnership that carried on such a business in the fiscal period that ended in that preceding year; and

“(c.2) a qualified corporation, within the meaning of the first paragraph of section 737.18.17.14 of the Act, or a corporation that was a member of a qualified partnership, within the meaning of that first paragraph, in the fiscal period that ended in that preceding year.”.

(2) Subsection 1, where it enacts subparagraph *c.1* of the third paragraph of section 1027R1 of the Regulation, applies to taxation years that end after 20 November 2012.

(3) Subsection 1, where it enacts subparagraph *c.2* of the third paragraph of section 1027R1 of the Regulation, applies to taxation years that end after 21 March 2023.

33. (1) Section 1029.8.66.14R1 of the Regulation is revoked.

(2) Subsection 1 applies in respect of amounts paid after 31 December 2022.

34. (1) Section 1079.1R2 of the Regulation is amended by replacing “Fonds de solidarité des travailleurs du Québec (F.T.Q.)” in subparagraph *d* of the second paragraph by “Fonds de solidarité des travailleurs et des travailleuses du Québec (FTQ)”.

(2) Subsection 1 has effect from 1 June 2024.

35. (1) Section 1086R70 of the Regulation is amended in the fourth paragraph

(1) by inserting “, the RL-2 slip: Retirement and pension income or the RL-3 slip: Investment income” in the portion before subparagraph *a* after “RL-1 slip: Employment and other income”;

(2) by replacing subparagraph *i* of subparagraph *c* by the following:

“*i.* in the case of the RL-1 slip: Employment and other income, the particular person is on extended leave or is no longer an employee of the person, or”.

(2) Subsection 1 applies in respect of information returns required to be filed after 31 December 2021.

36. Class 8 in Schedule B to the Regulation is amended by replacing subparagraph *ix* of paragraph *j* by the following:

“*ix.* land or any right therein.”.

37. (1) Class 43.1 in Schedule B to the Regulation is amended in the second paragraph

(1) by replacing the portion of subparagraph *xix* of subparagraph *a* before subparagraph 2 by the following:

“*xix.* Fixed location energy storage property that is used by the taxpayer, or by a lessee of the taxpayer, primarily for the purpose of storing and discharging electrical energy, including a battery, compressed air energy storage, flywheels, ancillary equipment, including control and conditioning equipment, and related structures, but not including a building, pumped hydro-electric storage, a hydro-electric dam and reservoir, property used solely for backup electrical energy, a battery used in a motor vehicle, a fuel cell system where the hydrogen is produced via steam reformation of methane, and property otherwise included in Class 10 or 17 and either,

(1) if the electrical energy to be stored and discharged is generated from other property that is described in subparagraph *c* of the first paragraph or in any other subparagraph of this subparagraph *a*, or”;

(2) by inserting “and discharge” in subparagraph *xx* of subparagraph *a* after “is to store”;

(3) by inserting “including property described in subparagraph *vi* or *xv* of subparagraph *a* that is installed in the exclusive economic zone of Canada, within the meaning of the Oceans Act (S.C., 1996, c. 31),” in the portion of subparagraph *b* before subparagraph *i* after “Canada,”.

(2) Subsection 1 has effect from 20 June 2024.

38. The Regulation is amended by replacing “an interest in” in the following provisions by “a right in”:

(1) section 1086R7;

(2) the first paragraph of section 1086R8;

(3) subparagraphs *iii* and *iv* of paragraph *e* of section 1086R87.

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

Regulation to amend the Regulation respecting contributions to the Québec Pension Plan

Act respecting the Québec Pension Plan
(chapter R-9, s. 81, par. *a*, and s. 82.1, 1st par.).

1. (1) Section 6 of the Regulation respecting contributions to the Québec Pension Plan (chapter R-9, r. 2) is amended by replacing subparagraph *xxviii* of subparagraph *a* of the first paragraph by the following:

“*xxviii.* 6.4% for the year 2023 and each subsequent year; or”.

(2) Subsection 1 applies from 1 January 2025.

2. (1) Section 8 of the Regulation is amended

(1) by replacing subparagraph *z.2* of the first paragraph by the following:

“(z.2) 6.4% for the year 2023 and each subsequent year.”;

(2) by replacing subparagraph *l* of the third paragraph by the following:

“(l) 6.4% for the year 2023 and each subsequent year.”.

(2) Subsection 1 applies from 1 January 2025.

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

Regulation to amend the Regulation respecting the Québec sales tax

Act respecting the Québec sales tax
(chapter T-0.1, s.677, 1st par., subpars. 3, 7.1, 7.2, 12, 13, 24, 33, 33.7.1, 33.7.4, 33.7.5, 33.8, 33.9, 33.12, 47, 51.1, 51.2, 55.1 and 61, and 2nd par.).

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

“**1R1.2.** For the purposes of the definition of “financial service” in section 1 of the Act, the following services are prescribed services for the purposes of paragraph 18.6 of that definition:

(1) a service that

(a) is supplied by a payment card network operator in its capacity as the acquirer for a transaction made by payment card; and

(b) is supplied to the person that accepted the payment card used for the transaction or to a payment service provider engaged by that person;

(2) a service that is rendered to the holder of a payment card and that is supplied by a payment card network operator in its capacity as the issuer of the payment card;

(3) a service, in respect of the settlement of a transaction made by payment card, that is supplied

(a) by a payment card network operator, in its capacity as the acquirer for the transaction, to the issuer of the payment card; or

(b) by a payment card network operator, in its capacity as the issuer of the payment card, to the acquirer for the transaction; and

(4) a service, in respect of the settlement of a transaction made by payment card, that is supplied by a payment card network operator to the acquirer for the transaction and that consists of paying to the acquirer the amount charged to the payment card in respect of the transaction, but only if the issuer of the payment card supplies to the payment card network operator a service, in respect of the settlement of the transaction, of paying to the payment card network operator the amount charged to the payment card in respect of the transaction.

For the purposes of the first paragraph, “acquirer”, “issuer”, “payment card”, “payment card network” and “payment card network operator” have the meanings assigned by section 3 of the Payment Card Networks Act (S.C., 2010, c. 12, s. 1834) and “payment service provider” has the meaning assigned by section 2 of the Retail Payment Activities Act (S.C., 2021, c. 23, s. 177).”.

(2) Subsection 1 applies to a supply of a service for which

(1) all or part of the consideration becomes due after 28 March 2023 or is paid after that date without having become due; or

(2) all of the consideration became due or was paid before 29 March 2023.

2. Sections 22.30R1 to 22.30R4 of the Regulation are amended by replacing wherever it appears “22.30R5 to 22.30R14” by “22.30R5 to 22.30R15”.

3. (1) The Regulation is amended by inserting the following after section 22.30R15:

“**22.31R1.** For the purposes of section 22.31 of the Act, a service the supply of which is deemed to be made in Canada outside Québec under Part IX of the Excise Tax Act (R.S.C. 1985, c. E-15) is a prescribed service.”.

(2) Subsection 1 applies in respect of a supply made after 31 December 2012.

4. (1) Section 201R1 of the Regulation is amended by replacing the definition of “intermediary” by the following:

““intermediary” of a person means, in respect of a supply made by the person, a registrant that, acting as a mandatary for the person or under an agreement with the person, causes or facilitates the making of the supply by the person, or that is deemed, under section 41.0.2 of the Act, to have acted as a mandatary for the person in making the supply;”.

(2) Subsection 1 has effect from 20 April 2021.

5. (1) Section 201R3 of the Regulation is amended by replacing “\$30” in the portion before paragraph 1 by “\$100”.

(2) Subsection 1 has effect from 20 April 2021.

6. (1) Section 201R4 of the Regulation is amended by replacing “\$30” and “\$150” in the portion before paragraph 1 respectively by “\$100” and “\$500”.

(2) Subsection 1 has effect from 20 April 2021.

7. (1) Section 201R5 of the Regulation is amended by replacing “\$150” in the portion before paragraph 1 by “\$500”.

(2) Subsection 1 has effect from 20 April 2021.

8. (1) Section 346R1 of the Regulation is amended by adding the following paragraph at the end:

“(17) the operation of a pipeline, rail terminal or truck terminal if the pipeline, rail terminal or truck terminal is used for the transportation of oil, natural gas or related or ancillary products.”.

(2) Subsection 1 has effect from 1 July 1992.

9. Section 350.60.4R3 of the Regulation is amended

(1) by replacing “72 to 77, 79” in subparagraph 1 of the first paragraph and in subparagraph *b* of subparagraph 2 of that paragraph by “72 to 76, 77, 79, 80”;

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

“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 the 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 or, if applicable, to the corrected closing receipt, is no longer available in the sales recording system.”.

10. Section 350.60.4R4 of the Regulation is amended

(1) by inserting “, without delay after becoming aware of the information,” in the portion before subparagraph 1 of the first paragraph after “the operator must”;

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

“Despite the first paragraph, if, for a reason beyond the operator’s control, the sales recording system cannot receive the information required under subparagraphs 40 and 41 of the first paragraph of Schedule VI, the operator must send the information referred to in the first paragraph within 48 hours after the time at which the operator attempted to send it in accordance with that first paragraph.”.

11. Section 350.60.4R5 of the Regulation is amended

(1) by inserting “, 80” in subparagraph iii of subparagraph *a* of subparagraphs 2 and 3 of the first paragraph after “79”;

(2) by inserting the following after the seventh paragraph:

“Despite the first paragraph, if, for a reason beyond the operator’s control, the sales recording system cannot receive the information required under subparagraphs 40 and 41 of the first paragraph of Schedule VI, the operator must send the information referred to in subparagraph 1, 2 or 3 of the first paragraph, as applicable, within 48 hours after the time at which the operator attempted to send it in accordance with that subparagraph.”.

12. Section 350.60.4R6 of the Regulation is amended

(1) by replacing paragraphs 1 and 2 by the following:

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

“(2) for the purposes of subparagraph 1 of the fourth paragraph of section 350.60.4 of the Act, 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.”;

(2) by striking out paragraph 3;

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

“Despite the first paragraph, in the case referred to in the fourth paragraph of section 350.60.4R8, the operator must send the information referred to in the first paragraph within 48 hours after the time at which the operator attempted to send it in accordance with subparagraph 1 or 2 of that first paragraph, as applicable.”.

13. (1) Section 350.60.4R7 of the Regulation is amended by replacing the second paragraph by the following:

“Despite the first paragraph, in connection with the production of a credit note, the information required under subparagraphs 5 and 19 of the first paragraph of Schedule VI may be entered on the credit note otherwise than by means of a sales recording system.”.

(2) Subsection 1 has effect from 1 November 2023.

14. Section 350.60.4R8 of the Regulation is amended

(1) by replacing “and 32” in subparagraph 1 of the first paragraph and in the second paragraph by “, 33 and 35”;

(2) by inserting “31, 33,” in subparagraph 2 of the first paragraph and in the third paragraph after “27 to”.

15. Section 350.60.4R9 of the Regulation is amended by inserting the following after the third paragraph:

“Despite the second and third paragraphs, if, for a reason beyond the operator’s control, the sales recording system cannot receive the information required under subparagraphs 40 and 41 of the first paragraph of Schedule VI, the operator must send the information referred to in subparagraph 1 of the second paragraph or in the third paragraph, as applicable, within 48 hours after the time at which the operator attempted to send it in accordance with subparagraph 1 of that second paragraph or that third paragraph, as applicable.”.

16. Section 350.60.4R10 of the Regulation is amended

(1) by replacing “72 to 77, 79” in the first paragraph and in subparagraph 2 of the third paragraph by “72 to 76, 77, 79, 80”;

(2) by replacing “72 to 76, 79” in the second paragraph by “72 to 75, 76.1, 79.1”.

17. Section 350.60.4R11 of the Regulation is amended

(1) by replacing “subparagraph *a* of subparagraph 1 of the second paragraph of section 350.60.4R9 or subparagraph ii of subparagraph *b* of that subparagraph 1” in the portion of subparagraph 1 of the first paragraph before subparagraph *a* by “subparagraph ii of subparagraph *b* of subparagraph 1 of the second paragraph of section 350.60.4R9”;

(2) by inserting “, 80” in subparagraph *c* of subparagraph 1 of the second paragraph after “79”;

(3) by inserting the following after the fifth paragraph:

“Despite the first and second paragraphs, if, for a reason beyond the operator’s control, the sales recording system cannot receive the information required under subparagraphs 40 and 41 of the first paragraph of Schedule VI, the operator must send the information referred to in the first or second paragraph, as applicable, within 48 hours after the time at which the operator attempted to send it in accordance with that paragraph.”.

18. Section 350.60.4R12 of the Regulation is amended by replacing “and 32” in the first and second paragraphs by “, 33 and 35”.

19. Section 350.60.4R13 of the Regulation is amended

(1) by replacing “72 to 77, 79” in subparagraph 1 of the second paragraph by “72 to 76, 77, 79, 80”;

(2) by replacing “and 32” in subparagraph *a* of subparagraph 2 of the second paragraph and in the fourth paragraph by “, 33 and 35”;

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

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

“(2) in the case referred to in the fifth paragraph, without delay after the information is entered.”;

(4) by striking out subparagraph 3 of the third paragraph;

(5) by inserting the following after the seventh paragraph:

“Despite the third paragraph, in the case referred to in the seventh paragraph, the operator must send the information referred to in the third paragraph within 48 hours after the time at which the operator attempted to send it in accordance with subparagraph 1 or 2 of that third paragraph, as applicable.”.

20. Section 350.60.4R14 of the Regulation is amended

(1) by inserting “, 80” in subparagraph iii of subparagraph *a* of subparagraph 2 of the first paragraph after “79”;

(2) by inserting the following after the sixth paragraph:

“Despite the first paragraph, if, for a reason beyond the operator’s control, the sales recording system cannot receive the information referred to in subparagraphs 40 and 41 of the first paragraph of Schedule VI, the operator must send the information referred to in subparagraph 1 or 2 of the first paragraph, as applicable, within 48 hours after the time at which the operator attempted to send it in accordance with that subparagraph.”.

21. Section 350.60.5R3 of the Regulation is amended

(1) by inserting “, 79, 80” in subparagraph 1 of the first paragraph and in subparagraph *b* of subparagraph 2 of that paragraph after “78”;

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

“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 the 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 or, if applicable, to the corrected closing receipt, is no longer available in the sales recording system.”.

22. Section 350.60.5R4 of the Regulation is amended

(1) by inserting “, without delay after becoming aware of the information,” in the portion before subparagraph 1 of the first paragraph after “the person must”;

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

“Despite the first paragraph, if, for a reason beyond the person’s control, the sales recording system cannot receive the information required under subparagraphs 40 and 41 of the first paragraph of Schedule VI, the person must send the information referred to in the first paragraph within 48 hours after the time at which the person attempted to send it in accordance with that first paragraph.”.

23. Section 350.60.5R5 of the Regulation is amended

(1) by inserting “, 80” in subparagraph iii of subparagraph *a* of subparagraphs 2 and 3 of the first paragraph after “79”;

(2) by inserting the following after the seventh paragraph:

“Despite the first paragraph, if, for a reason beyond the person’s control, the sales recording system cannot receive the information required under subparagraphs 40 and 41 of the first paragraph of Schedule VI, the person must send the information referred to in subparagraph 1, 2 or 3 of the first paragraph, as applicable, within 48 hours after the time at which the person attempted to send it in accordance with that subparagraph.”.

24. Section 350.60.5R6 of the Regulation is amended

(1) by replacing paragraphs 1 and 2 by the following:

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

“(2) for the purposes of subparagraph 1 of the second paragraph of section 350.60.5 of the Act, 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.”;

(2) by striking out paragraph 3;

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

“Despite the first paragraph, in the case referred to in the fourth paragraph of section 350.60.5R8, the person must send the information referred to in the first paragraph within 48 hours after the time at which the person attempted to send it in accordance with subparagraph 1 or 2 of that first paragraph, as applicable.”.

25. (1) Section 350.60.5R7 of the Regulation is amended by replacing the second paragraph by the following:

“Despite the first paragraph, in connection with the production of a credit note, the information required under subparagraphs 5 and 19 of the first paragraph of Schedule VI may be entered on the credit note otherwise than by means of a sales recording system.”.

(2) Subsection 1 has effect from 1 November 2023.

26. Section 350.60.5R8 of the Regulation is amended

(1) by replacing “and 32” in subparagraph 1 of the first paragraph and in the second paragraph by “, 33 and 35”;

(2) by inserting “31, 33,” in subparagraph 2 of the first paragraph and in the third paragraph after “27 to”.

27. Section 350.60.8R2 of the Regulation is amended by inserting “, 80” in the first paragraph after “79”.

28. Section 350.60.8R3 of the Regulation is amended by adding the following paragraph at the end:

“Despite the first paragraph, if, for a reason beyond the operator’s control, the sales recording system cannot receive the information required under subparagraphs 40 and 41 of the first paragraph of Schedule VI, the operator must send the information referred to in the first paragraph within 48 hours after the time at which the operator attempted to send it in accordance with that first paragraph.”.

29. Section 350.60.9R2 of the Regulation is amended by replacing paragraphs 1 to 4 by the following:

“(1) in the case of a reproduced or duplicate 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 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) in the case of a reproduced or duplicate 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 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) in the case of a reproduced or duplicate 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 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) in the case of a reproduced or duplicate 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 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.”.

30. Section 350.60.9R3 of the Regulation is amended by adding the following paragraph at the end:

“(4) 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 been provided to the recipient, was produced using a sales recording system within the meaning assigned by section 350.60.4R1, after the production of the invoice the sales recording system was recertified or replaced, and it is no longer possible to reproduce the invoice using such a system.”.

31. Section 350.62R1 of the Regulation is amended

(1) by replacing “For the purposes of” in the portion before the definition of “goods and services tax paid or payable” by “For the purposes of this section and”;

(2) by replacing “prepared” in the definition of “original invoice” by “produced”;

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

““closing receipt” means

(1) an invoice produced when the amount determined in subparagraph 19 of the first paragraph of any of sections 350.62R3, 350.62R14 and 350.62R17, if applicable, or in subparagraph 17 of the first paragraph of any of those sections 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 referred to in paragraph 1 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;”.

32. Section 350.62R2 of the Regulation is amended by replacing the portion before paragraph 1 by the following:

“**350.62R2.** For the purposes of subparagraph 1 of the first and second paragraphs of section 350.62 of the Act, the prescribed manner for sending the information required under sections 350.62R3 and 350.62R3.1 to the Minister is to”.

33. Section 350.62R3 of the Regulation is replaced by the following:

“**350.62R3.** For the purposes of subparagraph 1 of the first paragraph of section 350.62 of the Act, the prescribed information to be sent to the Minister by the person is the following:

- (1) mention that a transaction-type request is involved;
- (2) mention that a current transaction is involved, if applicable;
- (3) mention that a batch of transactions recorded offline is involved, if applicable;
- (4) the sector abbreviation for the transaction;
- (5) 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 (chapter P-44.1), correspond to the name recorded in the enterprise register;

(6) the name of the driver or, if the person has entered into a contract with a subcontractor to have the service provided, the name of the individual who sends the information required under this section on behalf of the person;

(7) the date, hour, minute and second of the time at which the driver or the individual sends the information required under this section to the Minister;

(8) the Coordinated Universal Time (UTC- including daylight saving or standard time indicator) relating to the information required under subparagraph 7;

(9) the number that identifies the transaction and satisfies the conditions set out in section 350.62R4;

(10) a sufficiently detailed description of the passenger transportation service;

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

(12) the person's mandatory billing file number;

(13) the registration number assigned to the person pursuant to subsection 1 or 1.5 of section 241 of the Excise Tax Act (R.S.C. 1985, c. E-15);

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

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

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

(17) 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;

(18) if applicable, the positive or negative amount of an adjustment applicable on the amount referred to in subparagraph 17;

(19) if applicable, the total of the amounts referred to in subparagraphs 17 and 18 or, if the amount referred to in subparagraph 18 is negative, the amount that corresponds to the amount by which the amount referred to in subparagraph 17 exceeds the absolute value of the amount referred to in subparagraph 18;

(20) one of the following:

(a) the method of payment used by the recipient to pay the amount determined in subparagraph 19, if applicable, or in subparagraph 17;

(b) mention that the amount referred to in subparagraph *a* was charged to the recipient's account or was paid in part to the person, the balance being charged to the recipient's account, if applicable;

(c) mention that payment was not made; or

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

(21) either

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

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

(22) mention that the transaction corresponds to, as applicable,

(a) a reproduction;

(b) a duplicate;

(c) a cancelled transaction;

(d) a transaction for which the recipient left without paying the amount determined in subparagraph 19, if applicable, or in subparagraph 17; or

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

(23) mention that the transaction relates to, as applicable,

(a) an original invoice; or

(b) a closing receipt;

(24) if the transaction corresponds to a reproduction or duplicate of an invoice, the following information:

(a) the information relating to the initial transaction or, if that transaction has been modified, to the last transaction, that is required under subparagraphs 1, 4, 5, 7 to 21, 23, 26 and 27; and

(b) the information relating to the reproduction or duplicate that is required under subparagraphs 2, 3, 6, 22, 25 and 28 to 37;

(25) in respect of the invoice, reproduction or duplicate, either

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

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

(26) mention that the transaction is conducted in operational mode;

(27) mention that a transaction relating to an original invoice has been cancelled, if applicable;

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

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

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

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

(32) the fingerprint of the digital certificate issued by the Minister to the person who produced the signature referred to in subparagraph 33;

(33) the digital signature of the person in respect of the transaction;

(34) the date, hour, minute and second of the time at which the digital signature referred to in subparagraph 33 is generated;

(35) the digital signature of the person in respect of the previous transaction;

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

(37) the unique identifier, assigned by the Minister, of the developer of the sales recording system.

For the purposes of the first paragraph, at the time the information is sent, the transaction header must contain the following information:

(1) the information required under subparagraphs 13, 14, 36 and 37 of the first paragraph;

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

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

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

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

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

(7) the fingerprint of the digital certificate issued by the Minister to the person who produced the signature referred to in subparagraph 8;

(8) the digital signature of the request heading generated by the person signing in with the cloud environment designed to receive the information to be sent to the Minister;

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

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

(11) mention that the type of device that initialized the request is a 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.”

34. The Regulation is amended by inserting the following after section 350.62R3:

“**350.62R3.1.** For the purposes of subparagraph 1 of the second paragraph of section 350.62 of the Act, the prescribed information to be sent to the Minister by the person is the information required under subparagraphs 7, 9 and 11 of the first paragraph of section 350.62R3 that relates to the transaction corresponding to the closing receipt or, if applicable, to the corrected closing receipt, and the following information that relates to the adjustment, refund or credit:

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

(2) mention that a current transaction is involved, if applicable;

(3) mention that a batch of transactions recorded offline is involved, if applicable;

- (4) the sector abbreviation for the transaction;
- (5) 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 (chapter P-44.1), correspond to the name recorded in the enterprise register;
- (6) the name of the driver or, if the person has entered into a contract with a subcontractor to have the service provided, the name of the individual who sends the information required under this section on behalf of the person;
- (7) the date, hour, minute and second of the time at which the driver or the individual sends the information required under this section to the Minister;
- (8) the Coordinated Universal Time (UTC- including daylight saving or standard time indicator) relating to the information required under subparagraph 7;
- (9) the number that identifies the transaction and satisfies the conditions set out in section 350.62R4;
- (10) a sufficiently detailed description of the passenger transportation service;
- (11) the amount of the adjustment, refund or credit in respect of the supply, if applicable, expressed as a negative amount;
- (12) the person's mandatory billing file number;
- (13) the registration number assigned to the person pursuant to subsection 1 or 1.5 of section 241 of the Excise Tax Act (R.S.C. 1985, c. E-15);
- (14) the registration number assigned to the person pursuant to section 415 or 415.0.6 of the Act;
- (15) the amount of the adjustment, refund or credit for the goods and services tax paid or payable, expressed as a negative amount;
- (16) the amount of the adjustment, refund or credit for the tax paid or payable, expressed as a negative amount;
- (17) 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;
- (18) if applicable, the positive or negative amount of an adjustment applicable on the amount referred to in subparagraph 17;
- (19) if applicable, the total of the amounts referred to in subparagraphs 17 and 18;
- (20) the refund method used by the person to refund the amount determined in subparagraph 19, if applicable, or in subparagraph 17;
- (21) either
- (a) mention that the payment made by the recipient to pay the amount referred to in subparagraph 19 of the first paragraph of section 350.62R3, if applicable, or in subparagraph 17 of the first paragraph of that section, was made with the recipient's device using software supplied by the person; or
- (b) mention that subparagraph *a* does not apply;
- (22) mention that the transaction corresponds to, as applicable,
- (a) a reproduction;
- (b) a duplicate;
- (c) a cancelled transaction; or
- (d) any other transaction not covered by any of subparagraphs *a* to *c*;
- (23) mention that the transaction relates to a credit note;
- (24) if the transaction executed by the person corresponds to a reproduction or duplicate of a credit note, the following information:
- (a) the information relating to the initial transaction or, if that transaction has been modified, to the last transaction, that is required under subparagraphs 1, 4, 5, 7 to 21, 23 and 26; and
- (b) the information relating to the reproduction or duplicate that is required under subparagraphs 2, 3, 6, 22, 25 and 27;
- (25) in respect of the credit note, reproduction or duplicate, either
- (a) mention that it is printed or sent by a technological means, or is both printed and sent by such means; or
- (b) mention that it is not printed or sent by a technological means;

(26) mention that the transaction is conducted in operational mode; and

(27) the information required under subparagraphs 28 to 37 of the first paragraph of section 350.62R3.

Despite the first paragraph, the information required under subparagraphs 7, 9 and 11 of the first paragraph of section 350.62R3 that relates to the transaction corresponding to the production of the 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 or, if applicable, to the revised closing receipt, is no longer available in the sales recording system.

The second and third paragraphs of section 350.63R3 apply to this section, with the necessary modifications.”.

35. Section 350.62R4 of the Regulation is amended in the first paragraph

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

“**350.62R4.** The number referred to in subparagraph 9 of the first paragraph of sections 350.62R3, 350.62R3.1, 350.62R14 and 350.62R17 and in subparagraph 4 of the second and fourth paragraphs of section 350.62R14 and of the second paragraph of section 350.62R17 must satisfy the following conditions:”;

(2) by striking out subparagraph 4.

36. Section 350.62R5 of the Regulation is amended

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

“For the purposes of subparagraph 10 of the first paragraph of section 350.62R3, the description of a passenger transportation service is sufficiently detailed if it contains the following information:

(1) mention of the method of calculation used to set the fare and, for an hourly rate, mention of the number of hours billed;

(2) mention that the service is a drive-you-home or a cost-sharing transportation service, if applicable;

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

(4) mention that dues are to be paid pursuant to the Act respecting remunerated passenger transportation by automobile (chapter T-11.2), if applicable, and the amount of the dues;

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

(6) the name of the electronic platform or system used to set the fare, if applicable;

(7) mention of each service being supplied and the amount paid or payable by the recipient for each service or, if the service is provided without charge, mention to that effect;

(8) the abbreviation of the subsector involved for each service referred to in subparagraph 7;

(9) the quantity of each service referred to in subparagraph 7; and

(10) mention that the tax and the tax under subsection 1 of section 165 of the Excise Tax Act (R.S.C. 1985, c. E-15) applies in respect of each service referred to in subparagraph 7.”;

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

“For the purposes of subparagraph 10 of the first paragraph of section 350.62R3.1, the description of a passenger transportation service is sufficiently detailed if it contains the following information:

(1) mention of the method of calculation used to set the fare and, for an hourly rate, mention of the number of hours billed;

(2) mention that the supply in respect of which an amount is adjusted, refunded or credited relates to a drive-you-home or a cost-sharing transportation service, if applicable;

(3) mention that a discount was given in respect of the supply, if applicable, and the value of the discount;

(4) mention that dues paid pursuant to the Act respecting remunerated passenger transportation by automobile are adjusted, refunded or credited, if applicable, and the amount of the adjustment, refund or credit, expressed as a negative amount;

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

(6) the name of the platform or electronic system used to set the fare, if applicable;

(7) mention of each service supplied and in respect of which an amount is adjusted, refunded or credited, and of that amount;

(8) the abbreviation of the subsector involved for each service referred to in subparagraph 7;

(9) the quantity of each service referred to in subparagraph 7; and

(10) mention that the tax and the tax under subsection 1 of section 165 of the Excise Tax Act applied in respect of each service referred to in subparagraph 7.”;

(3) by replacing “subparagraphs 8, 9 and 12” in the second paragraph by “subparagraphs 7, 9 and 11”.

37. Section 350.62R6 of the Regulation is amended

(1) by replacing the first and second paragraphs by the following:

“If, in connection with a particular transaction, information to be sent under the first paragraph of section 350.62R3 or 350.62R3.1 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 must, without delay after becoming aware of the information,

(a) send the information required under subparagraphs 7, 9 and 11 of the first paragraph of section 350.62R3 that relates to the particular transaction and allows the Minister to identify it;

(b) send the information required under the first paragraph of section 350.62R3 after making the necessary corrections; and

(c) subject to the third paragraph, provide an invoice to the recipient containing the information required under section 350.62R9, if the recipient is present;

(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 7, 9 and 11 of the first paragraph of section 350.62R3 that relates to the particular transaction and allows the Minister to identify it;

ii. send the information required under subparagraphs 1, 4, 5, 10 to 23 and 27 of the first paragraph of section 350.62R3; 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 2, 3, 6 to 9, 25, 26 and 28 to 37 of the first paragraph of section 350.62R3 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 7, 9 and 11 of the first paragraph of section 350.62R3 that is to be sent under 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 required under the first paragraph of section 350.62R3 after making the necessary corrections; and

iii. provide an invoice to the recipient containing the information required under section 350.62R9, if the recipient is present; and

(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 7, 9 and 11 of the first paragraph of section 350.62R3.1 that relates to the particular transaction and allows the Minister to identify it;

ii. send the information required under subparagraphs 1, 4, 5 and 10 to 23 of the first paragraph of section 350.62R3.1; 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 2, 3, 6 to 9 and 25 to 27 of the first paragraph of section 350.62R3.1 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 7, 9 and 11 of the first paragraph of section 350.62R3.1 that is to be sent under 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 required under the first paragraph of section 350.62R3.1 after making the necessary corrections; and

iii. if applicable, issue a credit note to the recipient containing the information required under section 350.62R9.1.

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 20 of the first paragraph of section 350.62R3 if, after an original invoice has been produced, the amount determined in subparagraph 19 of that first paragraph, if applicable, or in subparagraph 17 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.”;

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

“For the purposes of subparagraph ii of subparagraph *a* of subparagraph 2 of the first paragraph, the amounts referred to in subparagraphs 11 and 15 to 19 of the first paragraph of section 350.62R3 must be expressed as negative amounts, except if the amount referred to in subparagraph 18 is negative, in which case it must be expressed as a positive amount.”;

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

“For the purposes of subparagraph ii of subparagraph *a* of subparagraph 3 of the first paragraph, the amounts referred to in subparagraphs 11 and 15 to 19 of the first paragraph of section 350.62R3.1 must be expressed as positive amounts, except if the amount referred to in subparagraph 18 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.

Despite subparagraphs 1 and 2 of the first paragraph, if, for a reason beyond the person's control, the sales recording system cannot receive the information required under subparagraphs 21 and 22 of the first paragraph of section 350.62R9, the person must send the information referred to in subparagraph 1 of the first paragraph or under subparagraphs *a* and *b* of subparagraph 2 of that paragraph within 48 hours after the time at which the person attempted to send it in accordance with that subparagraph 1 or subparagraphs *a* and *b* of that subparagraph 2, as applicable.

Despite subparagraph 3 of the first paragraph, if, for a reason beyond the person's control, the sales recording system cannot receive the information required under subparagraphs 22 and 23 of the first paragraph of section 350.62R9.1, the person must send the information referred to in subparagraphs *a* and *b* of subparagraph 3 of the first paragraph within 48 hours after the time at which the person attempted to send it in accordance with subparagraphs *a* and *b* of that subparagraph 3.

The second and third paragraphs of section 350.62R3 apply to this section, with the necessary modifications.”.

38. Sections 350.62R7 to 350.62R10 of the Regulation are replaced by the following:

“**350.62R7.** The prescribed time for sending the information required under the first paragraph of sections 350.62R3 and 350.62R3.1 to the Minister is as follows,

(1) for the purposes of subparagraph 1 of the first paragraph of section 350.62 of the Act, the time at which the trip ends; and

(2) for the purposes of subparagraph 1 of the second paragraph of section 350.62 of the Act, 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.

Despite the first paragraph, in the case described in the third paragraph of section 350.62R9 or of section 350.62R9.1, the person must send the information referred to in the first paragraph within 48 hours after the time at which the person attempted to send it in accordance with subparagraph 1 or 2 of the first paragraph, as applicable.

“**350.62R8.** For the purposes of subparagraph 2 of the first and second paragraphs of section 350.62 of the Act, the prescribed manner for a person 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 subparagraphs 3 and 10 of the first paragraph of section 350.62R9.1 may be entered on the credit note otherwise than by means of a sales recording system.

“**350.62R9.** For the purposes of subparagraph 2 of the first paragraph of section 350.62 of the Act, the prescribed information an invoice must contain is the following:

(1) 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 (chapter P-44.1), correspond to the name recorded in the enterprise register;

- (2) the date, hour, minute and second of the time at which the driver, or the individual, referred to in subparagraph 6 of the first paragraph of section 350.62R3, sends the information required under the first paragraph of that section to the Minister;
- (3) the number identifying the relevant transaction;
- (4) a sufficiently detailed description of the passenger transportation service;
- (5) the value of the consideration paid or payable in respect of the supply;
- (6) the registration number assigned to the person pursuant to subsection 1 or 1.5 of section 241 of the Excise Tax Act (R.S.C. 1985, c. E-15);
- (7) the registration number assigned to the person pursuant to section 415 or 415.0.6 of the Act;
- (8) 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 14, if applicable, or in subparagraph 12;
- (9) a transversal row of equal signs (=) immediately preceding the information required under subparagraphs 10 to 24;
- (10) the total of the goods and services tax paid or payable in respect of the supply;
- (11) the total of the tax paid or payable in respect of the supply;
- (12) the total amount for the supply that consists of the tax paid or payable, the goods and services tax paid or payable and the value of the consideration paid or payable, in respect of the supply;
- (13) if applicable, the positive or negative amount of an adjustment applicable on the amount referred to in subparagraph 12;
- (14) if applicable, the total of the amounts referred to in subparagraphs 12 and 13 or, if the amount referred to in subparagraph 13 is negative, the amount that corresponds to the amount by which the amount referred to in subparagraph 12 exceeds the absolute value of the amount referred to in subparagraph 13;
- (15) in the case of a reproduction, mention to that effect;
- (16) if applicable, one of the following:
- (a) mention that an original invoice is involved;
- (b) mention that a revised original invoice is involved;
- (c) mention that payment was received by the person; or
- (d) mention that the amount determined in subparagraph 14, if applicable, or in subparagraph 12 was charged to the recipient's account;
- (17) in the case of a revised original invoice, mention of the number of previously produced invoices it replaces;
- (18) in the case of a corrected closing receipt, mention to that effect;
- (19) in the case where the document is both printed and sent by a technological means, mention on the document sent by such means that the document is an electronic copy;
- (20) a two-dimensional QR barcode containing a hyperlink described in section 350.62R10 and, if the document is sent by a technological means, the hyperlink must be clickable and appear after the barcode;
- (21) 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”;
- (22) the number assigned by the Minister to the transaction;
- (23) the unique identifier, assigned by the Minister, of the device used to produce the document;
- (24) a transversal row of equal signs (=) immediately following the information required under subparagraphs 9 to 23;
- (25) in the case of a reproduced invoice, the information appearing on the invoice already provided to the recipient that is required under subparagraphs 1 to 14, 16 to 18, 24 and 26 as well as the information required under subparagraphs 15 and 19 to 23 relating to the reproduced invoice; and
- (26) mention that a transaction relating to an original invoice has been cancelled, if applicable.

For the purposes of subparagraph 4 of the first paragraph, the description of a passenger transportation service is sufficiently detailed if it contains the information referred to in section 350.62R5, other than the information referred to in the second and third paragraphs of that section.

Despite the first paragraph, the information required under subparagraphs 21 and 22 of the first paragraph need not be indicated on the invoice 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 must be replaced by a mention that a communication problem has occurred.

The information required under subparagraphs 9 to 24 of the first paragraph must appear in that order on the invoice.

“350.62R9.1. For the purposes of subparagraph 2 of the second paragraph of section 350.62 of the Act, the prescribed information a credit note must contain is

(1) 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 (chapter P-44.1), correspond to the name recorded in the enterprise register;

(2) the date, hour, minute and second of the time at which the driver, or the individual, referred to in subparagraph 6 of the first paragraph of section 350.62R3.1, sends the information required under the first paragraph of that section to the Minister;

(3) the date on which the credit note is issued, if the date differs from the date referred to in subparagraph 2;

(4) the number identifying the relevant transaction;

(5) a sufficiently detailed description of the passenger transportation service;

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

(7) the registration number assigned to the person pursuant to subsection 1 or 1.5 of section 241 of the Excise Tax Act (R.S.C. 1985, c. E-15);

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

(9) the refund method used by the person to refund the amount determined in subparagraph 16, if applicable, or in subparagraph 14;

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

(11) a transversal row of equal signs (=) immediately preceding the information required under subparagraphs 12 to 25;

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

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

(14) 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;

(15) if applicable, the positive or negative amount of an adjustment applicable on the amount referred to in subparagraph 14;

(16) if applicable, the total of the amounts referred to in subparagraphs 14 and 15;

(17) in the case of a reproduction, mention to that effect;

(18) mention that a credit note is involved;

(19) in the case of a corrected credit note, mention to that effect;

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

(21) a two-dimensional QR barcode containing a hyperlink described in section 350.62R10 and, if the document is sent by a technological means, the hyperlink must be clickable and appear after the barcode;

(22) 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”;

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

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

(25) a transversal row of equal signs (=) immediately following the information required under subparagraphs 11 to 24; and

(26) in the case of a reproduced credit note, the information appearing on the credit note already provided to the recipient that is required under subparagraphs 1 to 16, 18, 19 and 25 as well as the information required under subparagraphs 17 and 20 to 24 relating to the reproduced credit note.

For the purposes of subparagraph 5 of the first paragraph, the description of a passenger transportation service is sufficiently detailed if it contains the information referred to in section 350.62R5, other than the information referred to in the first and third paragraphs of that section.

Despite the first paragraph, the information required under subparagraphs 22 and 23 of the first paragraph need not be indicated on the 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 credit note must be replaced by a mention that a communication problem has occurred.

The information required under subparagraphs 11 to 25 of the first paragraph must appear in that order on the credit note.

“350.62R10. The hyperlink to which subparagraph 20 of the first paragraph of section 350.62R9 and subparagraph 21 of the first paragraph of section 350.62R9.1 refer must begin by “<https://qr.mev-web.ca?f=>”, and be followed by the following information which must appear concatenated in that order:

(1) in the case of an invoice, the information required under subparagraphs 32, 7, 15 to 17, 19, 13, 14, 22, 26, 33, 35 and 9 of the first paragraph of section 350.62R3; and

(2) in the case of a credit note, the information required under subparagraph 27 of the first paragraph of section 350.62R3.1, when that subparagraph refers to subparagraph 32 of the first paragraph of section 350.62R3, under subparagraphs 7, 15 to 17, 19, 13, 14, 22 and 26 of the first paragraph of section 350.62R3.1, under subparagraph 27 of the first paragraph of section 350.62R3.1, when that subparagraph refers to subparagraphs 33 and 35 of the first paragraph of section 350.62R3, and under subparagraph 9 of the first paragraph of section 350.62R3.1.”.

39. Section 350.62R12 of the Regulation is amended by replacing “paragraph 2 of section 350.62 of the Act” in the first paragraph by “subparagraph 2 of the first paragraph of section 350.62 of the Act”.

40. Sections 350.62R13 to 350.62R18 of the Regulation are replaced by the following:

“350.62R13. For the purposes of the first paragraph of section 350.62 of the Act, a case where, pursuant to an agreement for the supply of a passenger transportation service entered into between the person and the recipient, all or part of the consideration for the supply is payable at a time other than at the end of the trip, is a prescribed case.

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

(1) if section 32.3 of the Act does not apply in respect of the supply of the passenger transportation service,

(a) for the purposes of subparagraph 1 of the first paragraph of section 350.62 of the Act, if the information required under the first paragraph of section 350.62R15 is known to the person at the time the agreement is entered into and all consideration is paid at that time without having become due under the terms of the agreement, the person must send the information referred to in the first paragraph of section 350.62R14 to the Minister without delay after that time;

(b) for the purposes of subparagraph 1 of the first paragraph of section 350.62 of the Act, in any other case, the person must

i. send the information referred to in the second paragraph of section 350.62R14 to the Minister without delay after the agreement has been entered into; and

ii. send the information referred to in the first and the third paragraphs of section 350.62R14 to the Minister immediately before the time at which the person provides an invoice to the recipient in accordance with subparagraph c; and

(c) for the purposes of subparagraph 2 of the first paragraph of section 350.62 of the Act, the person must produce an invoice containing the information required under the first paragraph of section 350.62R15 and provide the invoice to the recipient at the time at which

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

ii. the information required under in the first paragraph of section 350.62R15 is known to the person; and

(2) if section 32.3 of the Act applies in respect of the supply of the passenger transportation service for a billing period,

(a) for the purposes of subparagraph 1 of the first paragraph of section 350.62 of the Act, if the information required under the first paragraph of section 350.62R15 is known to the person on the first day of the billing period and all consideration for the supply, attributable to the billing period, is paid on that first day without having become due, the person must send the information referred to in the first paragraph of section 350.62R14 to the Minister on that first day;

(b) for the purposes of subparagraph 1 of the first paragraph of section 350.62 of the Act, in any other case, the person must

i. send the information referred to in the second paragraph of section 350.62R14 to the Minister on the first day of the billing period; and

ii. send the information referred to in the first and the third paragraphs of section 350.62R14 to the Minister immediately before the time at which the person provides an invoice to the recipient in accordance with subparagraph c; and

(c) for the purposes of subparagraph 2 of the first paragraph of section 350.62 of the Act, the person must produce an invoice containing the information required under the first paragraph of section 350.62R15 and provide the invoice to the recipient at the time at which

i. all consideration for the supply or, if there are two or more payments, the last payment of the consideration, attributable to the billing period, becomes due or is paid without having become due; and

ii. the information required under the first paragraph of section 350.62R15 is known to the person.

If, in connection with a particular transaction, the information referred to in subparagraph *a* of subparagraphs 23 and 25 of the first paragraph of section 350.62R14 was sent and information referred to in subparagraph *a* or *b* of subparagraph 20 of the first paragraph of that section subsequently becomes known, the person must send, without delay after becoming aware of the information,

(1) the information referred to in subparagraphs 7, 9 and 11 of the first paragraph of section 350.62R14 that relates to the particular transaction and allows the Minister to identify it; and

(2) the information to be sent under subparagraph ii of subparagraph *b* of subparagraph 1 or 2 of the second paragraph.

The first paragraph does not apply in respect of

(1) the supply of an adapted transportation service or a shared transportation service; or

(2) the supply of a passenger transportation service if the transportation is organized or coordinated through an electronic platform or system.

For the purposes of the second paragraph of section 350.62 of the Act, a case where the person adjusts, refunds or credits an amount in favour of, or to, the recipient in respect of the supply referred to in the first paragraph for which a closing receipt has been produced, is a prescribed case.

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

(1) for the purposes of subparagraph 1 of the second paragraph of section 350.62 of the Act, the person must send the following information 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:

(a) the information referred to in subparagraphs 7, 9 and 11 of the first paragraph of section 350.62R14 that relates to the transaction corresponding to the closing receipt or, if applicable, to the corrected closing receipt; and

(b) the information referred to in the fourth paragraph of section 350.62R14 that relates to the adjustment, refund or credit; and

(2) for the purposes of subparagraph 2 of the second paragraph of section 350.62 of the Act, the person must, unless the recipient issues to the person the debit note referred to in paragraph 1 of section 449 of the Act, produce the credit note referred to in that paragraph 1 containing the information required under the second paragraph of section 350.62R15, issue the credit note to the recipient within a reasonable time and keep a copy of it.

Despite subparagraph *a* of subparagraph 1 of the sixth paragraph, the information referred to in subparagraphs 7, 9 and 11 of the first paragraph of section 350.62R14 that relates to the transaction corresponding to the production of the 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 or, if applicable, to the revised closing receipt, is no longer available in the sales recording system.

Despite the eleventh paragraph, when it refers to the first paragraph of section 350.62R8, the information required under subparagraphs 3 and 10 of the second paragraph of section 350.62R15 may be entered on the credit note otherwise than by means of a sales recording system.

Despite the second and third paragraphs, if, for a reason beyond the person's control, the sales recording system cannot receive the information required under subparagraphs 21 and 22 of the first paragraph of section 350.62R15, the person must send the information referred to in the second or third paragraph, as applicable, within 48 hours after the time at which the person attempted to send it in accordance with subparagraph *a* or *b* of subparagraph 1 or 2 of the second paragraph or the third paragraph, as applicable.

Despite subparagraph 1 of the sixth paragraph, if, for a reason beyond the person's control, the sales recording system cannot receive the information required under subparagraphs 22 and 23 of the second paragraph of section 350.62R15, the person must send the information referred to in subparagraph 1 of the sixth paragraph within 48 hours after the time at which the person attempted to send it in accordance with that subparagraph 1.

Section 350.62R2, the second and third paragraphs of section 350.62R3, the first paragraph of section 350.62R8 and sections 350.63R1 and 350.63R2 apply to this section, with the necessary modifications.

“350.62R14. The information to which subparagraph *a* of subparagraphs 1 and 2 of the second paragraph of section 350.62R13 and subparagraph ii of subparagraph *b* of subparagraphs 1 and 2 of the second paragraph of that section refer is the following:

- (1) mention that a transaction-type request is involved;
- (2) mention that a current transaction is involved, if applicable;
- (3) mention that a batch of transactions recorded offline is involved, if applicable;
- (4) the sector abbreviation for the transaction;
- (5) 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 (chapter P-44.1), correspond to the name recorded in the enterprise register;
- (6) the name of the individual who sends the information referred to in this section to the Minister;

(7) the date, hour, minute and second of the time at which the individual sends the information referred to in this paragraph to the Minister;

(8) the Coordinated Universal Time (UTC- including daylight saving or standard time indicator) relating to the information referred to in subparagraph 7;

(9) the number that identifies the transaction and satisfies the conditions set out in section 350.62R4;

(10) a sufficiently detailed description of the passenger transportation service;

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

(12) the person's mandatory billing file number;

(13) the registration number assigned to the person pursuant to subsection 1 or 1.5 of section 241 of the Excise Tax Act (R.S.C. 1985, c. E-15);

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

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

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

(17) 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;

(18) if applicable, the positive or negative amount of an adjustment applicable on the amount referred to in subparagraph 17;

(19) if applicable, the total of the amounts referred to in subparagraphs 17 and 18 or, if the amount referred to in subparagraph 18 is negative, the amount that corresponds to the amount by which the amount referred to in subparagraph 17 exceeds the absolute value of the amount referred to in subparagraph 18;

(20) one of the following:

(*a*) the method of payment used by the recipient to pay the amount determined in subparagraph 19, if applicable, or in subparagraph 17;

(b) mention that the amount referred to in subparagraph *a* was charged to the recipient's account or was paid in part to the person, the balance being charged to the recipient's account, if applicable;

(c) mention that payment was not made;

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

(21) either

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

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

(22) mention that the transaction corresponds to, as applicable,

(a) a reproduction;

(b) a duplicate;

(c) a cancelled transaction;

(d) a transaction for which the recipient avoided paying the amount determined in subparagraph 19, if applicable; or in subparagraph 17; or

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

(23) mention that the transaction

(a) relates to an original invoice; or

(b) relates to a closing receipt;

(24) if the transaction corresponds to a reproduction or duplicate of an invoice, the following information:

(a) the information relating to the initial transaction or, if that transaction has been modified, to the last transaction, that is required under subparagraphs 1, 4, 5, 7 to 21, 23, 26 and 27; and

(b) the information relating to the reproduction or duplicate that is required under subparagraphs 2, 3, 6, 22, 25 and 28;

(25) in respect of the invoice, reproduction or duplicate, either

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

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

(26) mention that the transaction is conducted in operational mode;

(27) mention that a transaction relating to an original invoice has been cancelled, if applicable; and

(28) the information required under subparagraphs 28 to 37 of the first paragraph of section 350.62R3.

The information to which subparagraph *i* of subparagraph *b* of subparagraphs 1 and 2 of the second paragraph of section 350.62R13 refers is the following:

(1) the information referred to in subparagraphs 1 to 6, 12 to 14, 22, 26 and 28 of the first paragraph;

(2) the date, hour, minute and second of the time at which the individual sends the information referred to in this paragraph to the Minister;

(3) the Coordinated Universal Time (UTC- including daylight saving or standard time indicator) relating to the information referred to in subparagraph 2;

(4) the number that identifies the transaction and satisfies the conditions set out in section 350.62R4;

(5) a sufficiently detailed description of the passenger transportation service;

(6) the value of the consideration paid or payable in respect of the supply or, failing that, an estimate of the value;

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

(8) the total of the tax in respect of the supply or, failing that, an estimate of the total;

(9) the total amount for the supply that consists of the tax, the goods and services tax and the value of the consideration paid or payable, in respect of the supply or, failing that, a reasonable estimate of that amount;

(10) if applicable, the positive or negative amount of an adjustment applicable on the amount referred to in subparagraph 9 or, failing that, an estimate of the amount;

(11) if applicable, the total of the amounts referred to in subparagraphs 9 and 10 or, if the amount referred to in subparagraph 10 is negative, the amount that corresponds to the amount by which the amount referred to in subparagraph 9 exceeds the absolute value of the amount referred to in subparagraph 10;

- (12) mention that no payment applies to the transaction;
- (13) mention that no payment was made with the recipient's device using software supplied by the person;
- (14) either
 - (a) mention that a transaction involving estimated information is involved, if applicable; or
 - (b) in other cases, mention that a transaction conducted before payment of all consideration is involved;
- (15) in respect of the information, either
 - (a) mention that it is printed or sent by a technological means, or is both printed and sent by such means; or
 - (b) mention that it is not printed or sent by a technological means;
- (16) mention that a transaction for which information is estimated has been cancelled, if applicable; and
- (17) mention that a transaction conducted before payment of all consideration has been cancelled, if applicable.

The information to which subparagraph ii of subparagraph *b* of subparagraphs 1 and 2 of the second paragraph of section 350.62R13 refers is the information referred to in subparagraphs 2, 4 and 6 of the second paragraph that relates to the transaction referred to in subparagraph i of subparagraph *b* of subparagraph 1 or 2 of the second paragraph of section 650.62R13 and allows the Minister to identify it.

The information to which subparagraph *b* of subparagraph 1 of the sixth paragraph of section 350.62R13 refers is the following:

- (1) the information referred to in subparagraphs 1 to 6, 12 to 14, 22, 26 and 28 of the first paragraph;
- (2) the date, hour, minute and second of the time at which the individual sends the information referred to in this paragraph to the Minister;
- (3) the Coordinated Universal Time (UTC- including daylight saving or standard time indicator) relating to the information referred to in subparagraph 2;
- (4) the number that identifies the transaction and satisfies the conditions set out in section 350.62R4;

- (5) a sufficiently detailed description of the passenger transportation service;
- (6) the amount of the adjustment, refund or credit in respect of the supply, if applicable, expressed as a negative amount;
- (7) the amount of the adjustment, refund or credit for the goods and services tax paid or payable, expressed as a negative amount;
- (8) the amount of the adjustment, refund or credit for the tax paid or payable, expressed as a negative amount;
- (9) 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;
- (10) if applicable, the positive or negative amount of an adjustment applicable on the amount referred to in subparagraph 9;
- (11) if applicable, the total of the amounts referred to in subparagraphs 9 and 10;
- (12) the refund method used by the person to refund the amount determined in subparagraph 11, if applicable, or in subparagraph 9;
- (13) either
 - (a) mention that the payment made by the recipient to pay the amount referred to in subparagraph 19 of the first paragraph, if applicable, or in subparagraph 17 of that paragraph, was made with the recipient's device using software supplied by the person; or
 - (b) mention that subparagraph *a* does not apply;
- (14) mention that the transaction relates to a credit note;
- (15) if the transaction corresponds to a reproduction or duplicate of a credit note, the following information:
 - (a) the information relating to the initial transaction or, if that transaction has been modified, to the last transaction, that is referred to in subparagraph 1, when that subparagraph refers to subparagraphs 1, 4, 5, 12 to 14 and 26 of the first paragraph, and in subparagraphs 2 to 14; and

(b) the information relating to the reproduction or duplicate that is referred to in subparagraph 1, when that subparagraph refers to subparagraphs 2, 3, 6, 22 and 28 of the first paragraph, and in subparagraph 16; and

(16) in respect of the credit note, reproduction or duplicate, either

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

(b) mention that the document is not printed or sent by a technological means.

For the purposes of subparagraph 10 of the first paragraph, the description of a passenger transportation service is sufficiently detailed if it contains the following information:

(1) mention that the fare is set under the terms of an agreement entered into by the person with the recipient;

(2) the reference number entered on the written agreement or, in the case of a verbal agreement, the name of the recipient;

(3) the number of trips made or to be made under the agreement or, in the case of a supply referred to in subparagraph 2 of the second paragraph of section 350.62R13, the number of trips made or to be made during the billing period;

(4) the actual or approximate date of the last trip or, in the case of a supply referred to in subparagraph 2 of the second paragraph of section 350.62R13, the actual or approximate date of the last trip during the billing period;

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

(6) mention that dues are to be paid pursuant to the Act respecting remunerated passenger transportation by automobile (chapter T-11.2), if applicable, and the amount of the dues;

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

(8) mention of each service being supplied and the amount paid or payable by the recipient for each service or, if the service is provided without charge, mention to that effect;

(9) the abbreviation of the subsector involved for each service referred to in subparagraph 8;

(10) the quantity of each service referred to in subparagraph 8; and

(11) mention that the tax and the tax under subsection 1 of section 165 of the Excise Tax Act applies in respect of each service referred to in subparagraph 8.

For the purposes of subparagraph 5 of the second paragraph, the description of a passenger transportation service is sufficiently detailed if it contains the following information:

(1) mention that the fare is set under the terms of an agreement entered into by the person with the recipient;

(2) the reference number entered on the written agreement or, in the case of a verbal agreement, the name of the recipient;

(3) the actual or approximate number of trips to be made or, in the case of a supply referred to in subparagraph 2 of the second paragraph of section 350.62R13, the actual or approximate number of trips to be made during the billing period;

(4) the actual or approximate date of the last trip or, in the case of a supply referred to in subparagraph 2 of the second paragraph of section 350.62R13, the actual or approximate date of the last trip during the billing period;

(5) if applicable, 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;

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

(7) mention that dues are to be paid pursuant to the Act respecting remunerated passenger transportation by automobile, if applicable, and the amount of the dues or, failing that, an estimate of the amount;

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

(9) mention of each service being supplied and the amount paid or payable by the recipient for each service or, failing that, an estimate of the amount, or, if the service being supplied is provided without charge, mention to that effect;

(10) the abbreviation of the subsector involved for each service referred to in subparagraph 9;

(11) the quantity of each service referred to in subparagraph 9 or, failing that, an estimate of the quantity; and

(12) mention that the tax and the tax under subsection 1 of section 165 of the Excise Tax Act applies in respect of each service referred to in subparagraph 9.

For the purposes of subparagraph 5 of the fourth paragraph, the description of a passenger transportation service is sufficiently detailed if it contains the following information:

(1) mention that the fare was set under the terms of an agreement entered into by the person with the recipient;

(2) the reference number entered on the written agreement or, in the case of a verbal agreement, the name of the recipient;

(3) the number of trips made or to be made under the agreement or, in the case of a supply referred to in subparagraph 2 of the second paragraph of section 350.62R13, the number of trips made or to be made during the billing period;

(4) the actual or approximate date of the last trip or, in the case of a supply referred to in subparagraph 2 of the second paragraph of section 350.62R13, the actual or approximate date of the last trip during the billing period;

(5) 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;

(6) mention that a discount was given in respect of the supply, if applicable, and the value of the discount;

(7) mention that dues paid pursuant to the Act respecting remunerated passenger transportation by automobile are adjusted, refunded or credited, if applicable, and the amount of the adjustment, refund or credit, expressed as a negative amount;

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

(9) mention of each service supplied and in respect of which an amount is adjusted, refunded or credited, and of that amount;

(10) the abbreviation of the subsector involved for each service referred to in subparagraph 9;

(11) the quantity of each service referred to in subparagraph 9; and

(12) mention that the tax and the tax under subsection 1 of section 165 of the Excise Tax Act applied in respect of each service referred to in subparagraph 9.

“350.62R14.1. If, in connection with a particular transaction, information to be sent under the second paragraph of section 350.62R13 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 i of subparagraph b of subparagraph 1 or 2 of the second paragraph of section 350.62R13, the person must, without delay after becoming aware of the information,

(a) send the information referred to in subparagraphs 2, 4 and 6 of the second paragraph of section 350.62R14 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 350.62R14 after making the necessary corrections; and

(2) in the case of information to be sent under subparagraph a of subparagraph 2 of the second paragraph of section 350.62R13 or under subparagraph ii of subparagraph b of subparagraph 1 or 2 of that second paragraph, the person must, without delay after becoming aware of the information,

(a) send the information referred to in subparagraphs 7, 9 and 11 of the first paragraph of section 350.62R14 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 350.62R14, after making the necessary corrections; and

(c) provide an invoice to the recipient containing the information required under the first paragraph of section 350.62R15.

If, in connection with a particular transaction, information to be sent under the second paragraph of section 350.62R13 is erroneous or incomplete, or was omitted, and the particular transaction corresponds to a closing receipt, the person must,

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

(a) send the information referred to in subparagraphs 7, 9 and 11 of the first paragraph of section 350.62R14 that relates to the particular transaction and allows the Minister to identify it;

(b) send the information referred to in subparagraphs 1, 4, 5, 10 to 23 and 27 of the first paragraph of section 350.62R14; the information must be identical to the information already sent at the time of the particular transaction; and

(c) send the information referred to in subparagraphs 2, 3, 6 to 9, 25, 26 and 28 of the first paragraph of section 350.62R14 that relates to the new transaction; and

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

(a) send the information referred to in subparagraphs 7, 9 and 11 of the first paragraph of section 350.62R14 that is to be sent under 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 350.62R14 after making the necessary corrections; and

(c) provide an invoice to the recipient containing the information required under the first paragraph of section 350.62R15.

If, in connection with a particular transaction, information to be sent under subparagraph 1 of the sixth paragraph of section 350.62R13 is erroneous or incomplete, or was omitted, and the particular transaction corresponds to the production of a credit note or relates to the issue of a debit note, the person must,

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

(a) send the information referred to in subparagraphs 2, 4 and 6 of the fourth paragraph of section 350.62R14 that relates to the particular transaction and allows the Minister to identify it;

(b) send the information referred to in subparagraph 1 of the fourth paragraph of section 350.62R14, when that subparagraph refers to subparagraphs 1, 4, 5, 12 to 14 and 22 of the first paragraph of that section, and in subparagraphs 5 to 14 of the fourth paragraph of that section; the information must be identical to the information already sent at the time of the particular transaction; and

(c) send the information referred to in subparagraph 1 of the fourth paragraph of section 350.62R14, when that subparagraph refers to subparagraphs 2, 3, 6, 26 and 28 of the first paragraph of that section, and in subparagraphs 2 to 4 and 16 of the fourth paragraph of that section, that relates to the new transaction; and

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

(a) send the information referred to in subparagraphs 2, 4 and 6 of the fourth paragraph of section 350.62R14 that is to be sent under 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 fourth paragraph of section 350.62R14 after making the necessary corrections; and

(c) if applicable, issue a credit note to the recipient containing the information required under the second paragraph of section 350.62R15.

For the purposes of subparagraph *b* of subparagraph 1 of the second paragraph, the amounts referred to in subparagraphs 11 and 15 to 19 of the first paragraph of section 350.62R14 must be expressed as negative amounts, except if the amount referred to in subparagraph 18 is negative, in which case it must be expressed as a positive amount.

For the purposes of subparagraph *b* of subparagraph 1 of the third paragraph, the amounts referred to in subparagraphs 6 to 11 of the fourth paragraph of section 350.62R14 must be expressed as positive amounts, except if the amount referred to in subparagraph 10 is positive, in which case it must be expressed as a negative amount.

The second paragraph does not apply if the information referred to in the second paragraph of section 350.62R13 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.

Despite the first and second paragraphs, if, for a reason beyond the person's control, the sales recording system cannot receive the information required under subparagraphs 21 and 22 of the first paragraph of section 350.62R15, the person must send the information referred to in the first or second paragraph

within 48 hours after the time at which the person attempted to send it in accordance with that first or second paragraph, as applicable.

Despite the third paragraph, if, for a reason beyond the person's control, the sales recording system cannot receive the information required under subparagraphs 22 and 23 of the second paragraph of section 350.62R15, the person must send the information referred to in the third paragraph within 48 hours after the time at which the person attempted to send it in accordance with that third paragraph.

Section 350.62R2, the second and third paragraphs of section 350.62R3, the first paragraph of section 350.62R8, the eighth paragraph of section 350.62R13 and sections 350.63R1 and 350.63R2 apply to this section, with the necessary modifications.

“350.62R15. For the purposes of subparagraph *c* of subparagraphs 1 and 2 of the second paragraph of section 350.62R13, the information an invoice must contain is the following:

(1) 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 (chapter P-44.1), correspond to the name recorded in the enterprise register;

(2) the date, hour, minute and second of the time at which the individual, referred to in subparagraph 6 of the first paragraph of section 350.62R14, sends to the Minister the information that is to be sent under subparagraph *a* of subparagraph 1 or 2 of the second paragraph of section 350.62R13 or under subparagraph *ii* of subparagraph *b* of subparagraph 1 or 2 of the second paragraph of that section, as applicable;

(3) the number identifying the relevant transaction;

(4) a sufficiently detailed description of the passenger transportation service;

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

(6) the registration number assigned to the person pursuant to subsection 1 or 1.5 of section 241 of the Excise Tax Act (R.S.C. 1985, c. E-15);

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

(8) if applicable, either

(a) mention that no payment has been made; or

(b) mention of the method of payment used by the recipient to pay the amount determined in subparagraph 14, if applicable, or in subparagraph 12;

(9) a transversal row of equal signs (=) immediately preceding the information required under subparagraphs 10 to 24;

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

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

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

(13) if applicable, the positive or negative amount of an adjustment applicable on the amount referred to in subparagraph 12;

(14) if applicable, the total of the amounts referred to in subparagraphs 12 and 13 or, if the amount referred to in subparagraph 13 is negative, the amount that corresponds to the amount by which the amount referred to in subparagraph 12 exceeds the absolute value of the amount referred to in subparagraph 13;

(15) in the case of a reproduction, mention to that effect;

(16) if applicable, one of the following:

(a) mention that an original invoice is involved;

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

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

(d) mention that the amount determined in subparagraph 14, if applicable, or in subparagraph 12 was charged to the recipient's account;

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

(18) in the case of a corrected closing receipt, mention to that effect;

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

(20) a two-dimensional QR barcode containing a hyperlink described in the fifth paragraph and, if the document is sent by a technological means, the hyperlink must be clickable and appear after the barcode;

(21) 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”;

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

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

(24) a transversal row of equal signs (=) immediately following the information required under subparagraphs 9 to 23;

(25) in the case of a reproduced invoice, the information appearing on the invoice already provided to the recipient that is required under subparagraphs 1 to 14, 16 to 18, 24 and 26 as well as the information required under subparagraphs 15 and 19 to 23 relating to the reproduced invoice; and

(26) mention that a transaction relating to an original invoice has been cancelled, if applicable.

For the purposes of subparagraph 2 of the sixth paragraph of section 350.62R13, the information a credit note must contain is

(1) 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;

(2) the date, hour, minute and second of the time at which the individual, referred to in subparagraph 1 of the fourth paragraph of section 350.62R14, when that subparagraph refers to subparagraph 6 of the first paragraph of that section, sends the information that is to be sent under subparagraph 1 of the sixth paragraph of section 350.62R13 to the Minister;

(3) the date on which the credit note is issued, if the date differs from the date referred to in subparagraph 2;

(4) the number identifying the relevant transaction;

(5) a sufficiently detailed description of the passenger transportation service;

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

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

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

(9) the refund method used by the person to refund the amount determined in subparagraph 16, if applicable, or in subparagraph 14;

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

(11) a transversal row of equal signs (=) immediately preceding the information required under subparagraphs 12 to 25;

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

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

(14) 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;

(15) if applicable, the positive or negative amount of an adjustment applicable on the amount referred to in subparagraph 14;

(16) if applicable, the total of the amounts referred to in subparagraphs 14 and 15;

(17) in the case of a reproduction, mention to that effect;

(18) mention that a credit note is involved;

(19) in the case of a corrected credit note, mention to that effect;

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

(21) a two-dimensional QR barcode containing a hyperlink described in the sixth paragraph and, if the document is sent by a technological means, the hyperlink must be clickable and appear after the barcode;

(22) 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”;

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

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

(25) a transversal row of equal signs (=) immediately following the information required under subparagraphs 11 to 24; and

(26) in the case of a reproduced credit note, the information appearing on the credit note already issued to the recipient that is required under subparagraphs 1 to 16, 18, 19 and 25 as well as the information required under subparagraphs 17 and 20 to 24 relating to the reproduced credit note.

For the purposes of subparagraph 4 of the first paragraph, the description of a passenger transportation service is sufficiently detailed if it contains the information referred to in the fifth paragraph of section 350.62R14.

For the purposes of subparagraph 5 of the second paragraph, the description of a passenger transportation service is sufficiently detailed if it contains the information referred to in the seventh paragraph of section 350.62R14.

The hyperlink to which subparagraph 20 of the first paragraph refers must begin by “https://qr.mev-web.ca?f=”, and be followed by the information referred to in subparagraph 28 of the first paragraph of section 350.62R14, when that subparagraph refers to subparagraph 31 of the first paragraph of section 350.62R3, in subparagraphs 7, 15 to 17, 19, 13, 14, 22, 26 and 28 of the first paragraph of section 350.62R14, when that subparagraph 28 refers to subparagraphs 32 and 34 of the first paragraph of section 350.62R3, and in subparagraph 9 of the first paragraph of section 350.62R14; the information must appear concatenated in that order.

The hyperlink to which subparagraph 21 of the second paragraph refers must begin by “https://qr.mev-web.ca?f=”, and be followed by the information referred to in subparagraph 1 of the fourth paragraph of section 350.62R14, when that subparagraph refers to subparagraph 28 of the first paragraph of that section, but only as relates to subparagraph 31 of the first paragraph of section 350.62R3, in subparagraphs 2, 7 to 9 and 11 of the fourth paragraph of section 350.62R14, in subparagraph 1 of the fourth paragraph of section 350.62R14, when that subparagraph refers to subparagraphs 13, 14, 22, 26 and 28 of the first paragraph of that section, except, in the case of that subparagraph 28, only as relates to subparagraphs 32 and 34 of the first paragraph of section 350.62R3, and in subparagraph 4 of the fourth paragraph of section 350.62R14; the information must appear concatenated in that order.

Despite the first and second paragraphs, the information required under subparagraphs 21 and 22 of the first paragraph or under subparagraphs 22 and 23 of the second paragraph, as applicable, need not be indicated on the invoice or the 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 the credit note must be replaced by a mention that a communication problem has occurred.

The information required under subparagraphs 9 to 24 of the first paragraph must appear in that order on the invoice and the information required under subparagraphs 11 to 25 of the second paragraph must appear in that order on the credit note.

“**350.62R16.** For the purposes of the first paragraph of section 350.62 of the Act, a case where the person, during a particular period, makes a supply of a shared transportation service referred to in section 149 of the Act respecting remunerated passenger transportation by automobile (chapter T-11.2) or a supply of an adapted transportation service, 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 350.62 of the Act, the person must send to the Minister, immediately before the time at which the person provides an invoice to the recipient in accordance with subparagraph 2, the information referred to in the first paragraph of section 350.62R17 in respect of all the supplies referred to in the first paragraph made by the person to the recipient during the particular period; and

(2) for the purposes of subparagraph 2 of the first paragraph of section 350.62 of the Act, the person must produce an invoice containing the information required under the first paragraph of section 350.62R18 in respect of all the supplies referred to in the first paragraph made by the person during the particular period and provide the invoice to the recipient at the time the person requests payment of the consideration.

If, in connection with a particular transaction, the information referred to in subparagraph *a* of subparagraphs 23 and 25 of the first paragraph of section 350.62R17 was sent and information referred to in subparagraph *a* or *b* of subparagraph 20 of the first paragraph of that section subsequently becomes known, the person must send, without delay after becoming aware of the information,

(1) the information referred to in subparagraphs 7, 9 and 11 of the first paragraph of section 350.62R17 that relates to the particular transaction and allows the Minister to identify it; and

(2) the information referred to in the first paragraph of section 350.62R17.

For the purposes of the second paragraph of section 350.62 of the Act, a case where the person adjusts, refunds or credits an amount in favour of, or to, the recipient in respect of the supply referred to in the first paragraph for which a closing receipt has been produced, is a prescribed case.

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

(1) for the purposes of subparagraph 1 of the second paragraph of section 350.62 of the Act, the person must send the following information 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:

(a) the information referred to in subparagraphs 7, 9 and 11 of the first paragraph of section 350.62R17 that relates to the transaction corresponding to the closing receipt or, if applicable, to the corrected closing receipt; and

(b) the information referred to in the second paragraph of section 350.62R17 that relates to the adjustment, refund or credit; and

(2) for the purposes of subparagraph 2 of the second paragraph of section 350.62 of the Act, the person must, unless the recipient issues to the person the debit note referred to in paragraph 1 of section 49 of the Act, produce the credit note referred to in that paragraph 1 containing the information required under the second paragraph of section 350.62R18, issue the credit note to the recipient within a reasonable time and keep a copy of it.

Despite subparagraph *a* of subparagraph 1 of the fifth paragraph, the information referred to in subparagraphs 7, 9 and 11 of the first paragraph of section 350.62R17 that relates to the transaction corresponding to the production of the 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 or, if applicable, to the revised closing receipt, is no longer available in the sales recording system.

Despite the tenth paragraph, when it refers to the first paragraph of section 350.62R8, the information required under subparagraphs 3 and 10 of the second paragraph of section 350.62R18 may be entered on the credit note otherwise than by means of a sales recording system.

Despite the second and third paragraphs, if, for a reason beyond the person's control, the sales recording system cannot receive the information required under subparagraphs 21 and 22 of the first paragraph of section 350.62R18, the person must send the information referred to in the second or third paragraph within 48 hours after the time at which the person attempted to send it in accordance with subparagraph 1 of the second paragraph or the third paragraph, as applicable.

Despite subparagraph 1 of the fifth paragraph, if, for a reason beyond the person's control, the sales recording system cannot receive the information required under subparagraphs 22 and 23 of the second paragraph of section 350.62R18, the person must send the information referred to in subparagraph 1 of the fifth paragraph within 48 hours after the time at which the person attempted to send it in accordance with that subparagraph 1.

Section 350.62R2, the second and third paragraphs of section 350.62R3, the first paragraph of section 350.62R8 and sections 350.63R1 and 350.63R2 apply to this section, with the necessary modifications.

“350.62R17. The information to which subparagraph 1 of the second paragraph of section 350.62R16 refers is the following:

- (1) mention that a transaction-type request is involved;
- (2) mention that a current transaction is involved, if applicable;
- (3) mention that a batch of transactions recorded offline is involved, if applicable;
- (4) the sector abbreviation for the transaction;

- (5) 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 (chapter P-44.1), correspond to the name recorded in the enterprise register;
- (6) the name of the individual who sends the information referred to in this section to the Minister;
- (7) the date, hour, minute and second of the time at which the individual sends the information referred to in this paragraph to the Minister;
- (8) the Coordinated Universal Time (UTC- including daylight saving or standard time indicator) relating to the information referred to in subparagraph 7;
- (9) the number that identifies the transaction and satisfies the conditions set out in section 350.62R4;
- (10) a sufficiently detailed description of all the shared transportation or adapted transportation services;
- (11) the total value of all consideration payable in respect of the supplies made during the particular period;
- (12) the person's mandatory billing file number;
- (13) the registration number assigned to the person pursuant to subsection 1 or 1.5 of section 241 of the Excise Tax Act (R.S.C. 1985, c. E-15);
- (14) the registration number assigned to the person pursuant to section 415 or 415.0.6 of the Act;
- (15) the tax under subsection 1 of section 165 of the Excise Tax Act calculated on the total value of all consideration;
- (16) the tax calculated on the total value of all consideration;
- (17) the total amount for the supplies that consists of the tax, the tax under subsection 1 of section 165 of the Excise Tax Act and the value of all consideration payable in respect of the supplies;
- (18) if applicable, the positive or negative amount of an adjustment applicable on the amount referred to in subparagraph 17;
- (19) if applicable, the total of the amounts referred to in subparagraphs 17 and 18 or, if the amount referred to in subparagraph 18 is negative, the amount that corresponds to the amount by which the amount referred to in subparagraph 17 exceeds the absolute value of the amount referred to in subparagraph 18;
- (20) one of the following:
- (a) the method of payment used by the recipient to pay the amount determined in subparagraph 19, if applicable, or in subparagraph 17;
 - (b) mention that the amount referred to in subparagraph *a* was charged to the recipient's account or was paid in part to the person, the balance being charged to the recipient's account, if applicable;
 - (c) mention that payment was not made; or
 - (d) mention that no payment applies to the transaction;
- (21) either
- (a) mention that the payment was made with the recipient's device using software supplied by the person; or
 - (b) mention that subparagraph *a* does not apply;
- (22) mention that the transaction corresponds to, as applicable,
- (a) a reproduction;
 - (b) a duplicate;
 - (c) a cancelled transaction; or
 - (d) an invoice or any other transaction not covered by any of subparagraphs *a* to *c*;
- (23) mention that the transaction relates to, as applicable,
- (a) an original invoice; or
 - (b) a closing receipt;
- (24) if the transaction corresponds to a reproduction or duplicate of an invoice, the following information:
- (a) the information relating to the initial transaction or, if that transaction has been modified, to the last transaction, that is referred to in subparagraphs 1, 4, 5, 7 to 21, 23, 26 and 27; and
 - (b) the information relating to the reproduction or duplicate that is referred to in subparagraphs 2, 3, 6, 22, 25 and 28;

(25) in respect of the invoice, reproduction or duplicate, either

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

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

(26) mention that the transaction is conducted in operational mode;

(27) mention that a transaction relating to an original invoice has been cancelled, if applicable; and

(28) the information required under subparagraphs 28 to 37 of the first paragraph of section 350.62R3.

The information to which subparagraph *b* of subparagraph 1 of the fifth paragraph of section 350.62R16 refers is the following:

(1) the information referred to in subparagraphs 1 to 6, 12 to 14, 22, 26 and 28 of the first paragraph;

(2) the date, hour, minute and second of the time at which the individual sends the information referred to in this paragraph to the Minister;

(3) the Coordinated Universal Time (UTC- including daylight saving or standard time indicator) relating to the information referred to in subparagraph 2;

(4) the number that identifies the transaction and satisfies the conditions set out in section 350.62R4;

(5) a sufficiently detailed description of all the shared transportation or adapted transportation services;

(6) the amount of the adjustment, refund or credit in respect of supplies made during the particular period, if applicable, expressed as a negative amount;

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

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

(9) 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 supplies;

(10) if applicable, the positive or negative amount of an adjustment applicable on the amount referred to in subparagraph 9;

(11) if applicable, the total of the amounts referred to in subparagraphs 9 and 10;

(12) the refund method used by the person to refund the amount determined in subparagraph 11, if applicable, or in subparagraph 9;

(13) either

(a) mention that the payment made by the recipient to pay the amount referred to in subparagraph 19 of the first paragraph, if applicable, or in subparagraph 17 of that paragraph, was made with the recipient's device using software supplied by the person; or

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

(14) mention that the transaction relates to a credit note;

(15) if the transaction corresponds to a reproduction or duplicate of a credit note, the following information:

(a) the information relating to the initial transaction or, if that transaction has been modified, to the last transaction, that is referred to in subparagraph 1, when that subparagraph refers to subparagraphs 1, 4, 5, 12 to 14 and 26 of the first paragraph, and in subparagraphs 2 to 14; and

(b) the information relating to the reproduction or duplicate that is referred to in subparagraph 1, when that subparagraph refers to subparagraphs 2, 3, 6, 22 and 28 of the first paragraph, and in subparagraph 16; and

(16) in respect of the credit note, reproduction or duplicate, either

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

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

For the purposes of subparagraph 10 of the first paragraph, the description of all passenger transportation services is sufficiently detailed if it contains the following information:

(1) mention that the transportation is adapted transportation or shared transportation;

(2) the number of trips made during the particular period;

(3) the dates of the first and last trips made during the particular period;

(4) mention that a discount is given in respect of one or more supplies, if applicable, and the value of the discount, expressed as a negative amount;

(5) mention that dues are to be paid pursuant to the Act respecting remunerated passenger transportation by automobile (chapter T-11.2), if applicable, and the amount of the dues;

(6) mention that service charges apply in respect of one or more supplies, if applicable, and the amount of the charges; and

(7) mention that the tax and the tax under subsection 1 of section 165 of the Excise Tax Act applies to all the supplies.

For the purposes of subparagraph 5 of the second paragraph, the description of all passenger transportation services is sufficiently detailed if it contains the following information:

(1) mention that the transportation is adapted transportation or shared transportation;

(2) the number of trips made during the particular period;

(3) the dates of the first and last trips made during the particular period;

(4) mention that a discount was given in respect of one or more supplies, if applicable, and the value of the discount;

(5) mention that dues paid pursuant to the Act respecting remunerated passenger transportation by automobile are adjusted, refunded or credited, if applicable, and the amount of the adjustment, refund or credit, expressed as a negative amount;

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

(7) mention of each service supplied and in respect of which an amount is adjusted, refunded or credited, and of that amount; and

(8) mention that the tax and the tax under subsection 1 of section 165 of the Excise Tax Act applied in respect of each service referred to in subparagraph 7.

“**350.62R17.1.** If, in connection with a particular transaction, information to be sent under subparagraph 1 of the second paragraph of section 350.62R16 is erroneous or incomplete, or was omitted, the following rules apply:

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

(a) send the information referred to in subparagraphs 7, 9 and 11 of the first paragraph of section 350.62R17 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 350.62R17 after making the necessary corrections; and

(c) provide an invoice to the recipient containing the information required under the first paragraph of section 350.62R18; and

(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 referred to in subparagraphs 7, 9 and 11 of the first paragraph of section 350.62R17 that relates to the particular transaction and allows the Minister to identify it;

ii. send the information referred to in subparagraphs 1, 4, 5, 10 to 23 and 27 of the first paragraph of section 350.62R17; the information must be identical to the information already sent at the time of the particular transaction; and

iii. send the information referred to in subparagraphs 2, 3, 6 to 9, 25, 26 and 28 of the first paragraph of section 350.62R17 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 referred to in subparagraphs 7, 9 and 11 of the first paragraph of section 350.62R17 that is to be sent under 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 the first paragraph of section 350.62R17 after making the necessary corrections; and

iii. provide an invoice to the recipient containing the information required under the first paragraph of section 350.62R18.

If, in connection with a particular transaction, information to be sent under subparagraph 1 of the fifth paragraph of section 350.62R16 is erroneous or incomplete, or was omitted, and the particular transaction corresponds to the production of a credit note or relates to the issue of a debit note, the person must,

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

(a) send the information referred to in subparagraphs 2, 4 and 6 of the second paragraph of section 350.62R17 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 350.62R17, when that subparagraph refers to subparagraphs 1, 4, 5, 12 to 14 and 22 of the first paragraph of that section, and in subparagraphs 5 to 14 of the second paragraph of that section; the information must be identical to the information already sent at the time of the particular transaction; and

(c) send the information referred to in subparagraph 1 of the second paragraph of section 350.62R17, when that subparagraph refers to subparagraphs 2, 3, 6, 26 and 28 of the first paragraph of that section, and in subparagraphs 2 to 4 and 16 of the second paragraph of that section, that relates to the new transaction; and

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

(a) send the information referred to in subparagraphs 2, 4 and 6 of the second paragraph of section 350.62R17 that is to be sent under 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 second paragraph of section 350.62R17 after making the necessary corrections; and

(c) if applicable, issue a credit note to the recipient containing the information required under the second paragraph of section 350.62R18.

For the purposes of subparagraph ii of subparagraph *a* of subparagraph 2 of the first paragraph, the amounts referred to in subparagraphs 11 and 15 to 19 of the first paragraph of section 350.62R17 must be expressed as negative amounts, except if the amount referred to in subparagraph 18 is negative, in which case it must be expressed as a positive amount.

For the purposes of subparagraph *b* of subparagraph 1 of the second paragraph, the amounts referred to in subparagraphs 6 to 11 of the second paragraph of section 350.62R17 must be expressed as positive amounts, except if the amount referred to in subparagraph 10 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 referred to in the second paragraph of section 350.62R16 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.

Despite the first paragraph, if, for a reason beyond the person's control, the sales recording system cannot receive the information required under subparagraphs 21 and 22 of the first paragraph of section 350.62R18, the person must send the information referred to in the first paragraph within 48 hours after the time at which the person attempted to send it in accordance with that first paragraph.

Despite the second paragraph, if, for a reason beyond the person's control, the sales recording system cannot receive the information required under subparagraphs 22 and 23 of the second paragraph of section 350.62R18, the person must send the information referred to in the second paragraph within 48 hours after the time at which the person attempted to send it in accordance with that second paragraph.

Section 350.62R2, the second and third paragraphs of section 350.62R3, the first paragraph of section 350.62R8, the seventh paragraph of section 350.62R16 and sections 350.63R1 and 350.63R2 apply to this section, with the necessary modifications.

"350.62R18. For the purposes of subparagraph 2 of the second paragraph of section 350.62R16, the information an invoice must contain is the following:

(1) 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 (chapter P-44.1), correspond to the name recorded in the enterprise register;

(2) the date, hour, minute and second of the time at which the individual, referred to in subparagraph 6 of the first paragraph of section 350.62R17, sends the information that is to be sent under subparagraph 1 of the second paragraph of section 350.62R16 to the Minister;

(3) the number identifying the relevant transaction;

(4) a sufficiently detailed description of all the shared transportation or adapted transportation services;

(5) the total value of all consideration payable in respect of the supplies made during the particular period;

(6) the registration number assigned to the person pursuant to subsection 1 or 1.5 of section 241 of the Excise Tax Act (R.S.C. 1985, c. E-15);

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

(8) if applicable, either

(a) mention that no payment applies to the supplies; or

(b) the method of payment used by the recipient to pay the amount determined in subparagraph 14, if applicable, or in subparagraph 12;

(9) a transversal row of equal signs (=) immediately preceding the information required under subparagraphs 10 to 24;

(10) the tax under subsection 1 of section 165 of the Excise Tax Act calculated on the total value of all consideration;

(11) the tax calculated on the total value of all consideration;

(12) the total amount for the supplies that consists of the tax, the tax under subsection 1 of section 165 of the Excise Tax Act and the value of all consideration payable in respect of the supplies;

(13) if applicable, the positive or negative amount of an adjustment applicable on the amount referred to in subparagraph 12;

(14) if applicable, the total of the amounts referred to in subparagraphs 12 and 13 or, if the amount referred to in subparagraph 13 is negative, the amount that corresponds to the amount by which the amount referred to in subparagraph 12 exceeds the absolute value of the amount referred to in subparagraph 13;

(15) in the case of a reproduction, mention to that effect;

(16) if applicable, one of the following:

(a) mention that an original invoice is involved;

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

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

(d) mention that the amount determined in subparagraph 14, if applicable, or in subparagraph 12 was charged to the recipient's account;

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

(18) in the case of a corrected closing receipt, mention to that effect;

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

(20) a two-dimensional QR barcode containing a hyperlink described in the fifth paragraph and, if the document is sent by a technological means, the hyperlink must be clickable and appear after the barcode;

(21) 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”;

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

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

(24) a transversal row of equal signs (=) immediately following the information required under subparagraphs 9 to 23;

(25) in the case of a reproduced invoice, the information appearing on the invoice already provided to the recipient that is required under subparagraphs 1 to 14, 16 to 18, 24 and 26 as well as the information required under subparagraphs 15 and 19 to 23 relating to the reproduced invoice; and

(26) mention that a transaction relating to an original invoice has been cancelled, if applicable.

For the purposes of subparagraph 2 of the fifth paragraph of section 350.62R16, the information a credit note must contain is

(1) 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;

(2) the date, hour, minute and second of the time at which the individual, referred to in subparagraph 1 of the second paragraph of section 350.62R17, when that subparagraph refers to subparagraph 6 of the first paragraph of that section, sends the information required under subparagraph 1 of the fifth paragraph of section 350.62R16 to the Minister;

(3) the date on which the credit note is issued, if the date differs from the date referred to in subparagraph 2;

(4) the number identifying the relevant transaction;

(5) a sufficiently detailed description of all the shared passenger transportation or adapted transportation services;

(6) the amount of the adjustment, refund or credit in respect of supplies made during the particular period, if applicable, expressed as a negative amount;

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

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

(9) the refund method used by the person to refund the amount determined in subparagraph 16, if applicable, or in subparagraph 14;

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

(11) a transversal row of equal signs (=) immediately preceding the information required under subparagraphs 12 to 25;

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

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

(14) 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 supplies;

(15) if applicable, the positive or negative amount of an adjustment applicable on the amount referred to in subparagraph 14;

(16) if applicable, the total of the amounts referred to in subparagraphs 14 and 15;

(17) in the case of a reproduction, mention to that effect;

(18) mention that a credit note is involved;

(19) in the case of a corrected credit note, mention to that effect;

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

(21) a two-dimensional QR barcode containing a hyperlink described in the sixth paragraph and, if the document is sent by a technological means, the hyperlink must be clickable and appear after the barcode;

(22) 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”;

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

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

(25) a transversal row of equal signs (=) immediately following the information required under subparagraphs 11 to 24; and

(26) in the case of a reproduced credit note, the information appearing on the credit note already issued to the recipient that is required under subparagraphs 1 to 16, 18, 19 and 25 as well as the information required under subparagraphs 17 and 20 to 24 relating to the reproduced credit note.

For the purposes of subparagraph 4 of the first paragraph, the description of all the passenger transportation services is sufficiently detailed if it contains the information referred to in the third paragraph of section 350.62R17.

For the purposes of subparagraph 5 of the second paragraph, the description of all the passenger transportation services is sufficiently detailed if it contains the information referred to in the fourth paragraph of section 350.62R17.

The hyperlink to which subparagraph 20 of the first paragraph refers must begin by “https://qr.mev-web.ca?f=”, and be followed by the information referred to in subparagraph 28 of the first paragraph of section 350.62R17, when that subparagraph refers to subparagraph 31 of the first paragraph of section 350.62R3, in subparagraphs 7, 15 to 17, 19, 13, 14, 22, 26 and 28 of the first paragraph of section 350.62R17, when that subparagraph 28 refers to subparagraphs 32 and 34 of the first paragraph of section 350.62R3, and in subparagraph 9 of the first paragraph of section 350.62R17; the information must appear concatenated in that order.

The hyperlink to which subparagraph 21 of the second paragraph refers must begin by “https://qr.mev-web.ca?f=”, and be followed by the information referred to in subparagraph 1 of the second paragraph of section 350.62R17, when that subparagraph refers to subparagraph 28 of the first paragraph of that section, but only as relates to subparagraph 31 of the first paragraph of section 350.62R3, in subparagraphs 2, 7 to 9 and 11 of the second paragraph of section 350.62R17, in subparagraph 1 of the second paragraph of that section, when that subparagraph refers to subparagraphs 13, 14, 22, 26 and 28 of the first paragraph of that section, except, in the case of subparagraph 28, only as relates to subparagraphs 32 and 34 of the first paragraph of section 350.62R3, and in subparagraph 4 of the second paragraph of section 350.62R17; the information must appear concatenated in that order.

Despite the first and second paragraphs, the information required under subparagraphs 21 and 22 of the first paragraph or under subparagraphs 22 and 23 of the second paragraph, as applicable, need not be indicated on the invoice or the 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 the credit note must be replaced by a mention that a communication problem has occurred.

The information required under subparagraphs 9 to 24 of the first paragraph must appear in that order on the invoice and the information required under subparagraphs 11 to 25 of the second paragraph must appear in that order on the credit note.”.

41. Section 350.63R1 of the Regulation is amended

(1) by replacing “generate” by “print”;

(2) by replacing “a reproduced invoice for another purpose” by “, for another purpose, a reproduced invoice or credit note, or a duplicate,”.

42. Section 350.63R1.1 of the Regulation is replaced by the following:

“**350.63R1.1.** For the purposes of the first paragraph of section 350.63 of the Act, the prescribed information a document that is a reproduction or a duplicate must contain is the following:

(1) in the case of a reproduced invoice referred to in any of sections 350.62R9, 350.62R13 and 350.62R16, the information relating to the invoice that is required under subparagraphs 1 to 14, 16 to 18, 24 and 26 of the first paragraph of section 350.62R9, 350.62R15 or 350.62R18, as applicable, and the information relating to the reproduction that is required under subparagraphs 15 and 19 to 23 of that first paragraph;

(2) in the case of a reproduced credit note referred to in any of sections 350.62R9.1, 350.62R13 and 350.62R16, the information relating to the credit note that is required under subparagraphs 1 to 16, 18, 19 and 25 of the first paragraph of section 350.62R9.1 or of the second paragraph of section 350.62R15 or 350.62R18, as applicable, and the information relating to the reproduction that is required under subparagraphs 17 and 20 to 24 of the first paragraph of section 350.62R9.1 or of the second paragraph of section 350.62R15 or 350.62R18, as applicable;

(3) in the case of a duplicate of an invoice referred to in any of sections 350.62R9, 350.62R13 and 350.62R16, the information relating to the invoice that is required under subparagraphs 1 to 14, 16 to 18, 24 and 26 of the first paragraph of section 350.62R9, 350.62R15 or 350.62R18, as applicable, and the following information relating to the duplicate:

(a) mention that a duplicate is involved;

(b) mention that the document is not to be provided to a recipient; and

(c) the information required under subparagraphs 19 to 23 of the first paragraph of section 350.62R9, 350.62R15 or 350.62R18, as applicable; and

(4) in the case of a duplicate of a credit note referred to in any of sections 350.62R9.1, 350.62R13 and 350.62R16, the information relating to the credit note that is required under subparagraphs 1 to 16, 18, 19 and 25 of the first paragraph of section 350.62R9.1 or of the second paragraph of section 350.62R15 or 350.62R18, as applicable, and the following information relating to the duplicate:

- (a) mention that a duplicate is involved;
- (b) mention that the document is not to be provided to a recipient; and
- (c) the information required under subparagraphs 20 to 24 of the first paragraph of section 350.62R9.1 or of the second paragraph of section 350.62R15 or 350.62R18, as applicable.”.

43. Section 350.63R2 of the Regulation is amended

(1) by replacing “paragraph 2 of section 350.62” in paragraph 1 by “subparagraph 2 of the first paragraph of section 350.62”;

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

“(4) where the invoice referred to in subparagraph 2 of the first paragraph of section 350.62 of the Act has been provided to the recipient, was produced using a sales recording system within the meaning assigned by section 350.62R1, after the production of the invoice the sales recording system was recertified or replaced, and it is no longer possible to reproduce the invoice using such a system.”.

44. The Regulation is amended by inserting the following after section 350.69R1:

“**350.70R0.1.** For the purposes of sections 350.70R1 to 350.70R5, “closing receipt”, “goods and services tax paid or payable”, “sales recording system” and “tax paid or payable” have the meanings assigned by section 350.62R1.”.

45. Section 350.70R1 of the Regulation is amended

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

“The information to be contained in the report referred to in section 350.70 of the Act that must be displayed or sent by the driver of a vehicle used in the course of carrying on a taxi business or by the person referred to in section 350.62 of the Act, or a copy of which must be provided by that driver or person, is the following:

(1) the name under which the person referred to in section 350.62 of the Act carries on business, which must, if the person 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 registration number assigned to the person pursuant to subsection 1 or 1.5 of section 241 of the Excise Tax Act (R.S.C. 1985, c. E-15);

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

(4) the name of the driver or the person referred to in section 350.62 of the Act, as applicable, who produces the report and that corresponds to the user account name;

(5) the mention “dernier document”, followed by the following information relating to the last document produced by the person:

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

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

i. 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; or

ii. 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;

(c) mention that the last document was printed or sent by a technological means, or was both printed and sent by such 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 or second paragraph of section 350.62 of the Act was sent to the Minister;

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

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

(6) 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 350.70 of the Act;

(b) the unique identifier, assigned by the Minister, of the sales recording system used; and

(c) the identifier, assigned by the developer, of the version of the sales recording system that corresponds to the parent version update;

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

(a) the date, hour, minute and second of the time at which the user account was accessed by the driver or the person referred to in paragraph 4; and

(b) the date, hour, minute and second of the time at which the report was produced; and

(8) a two-dimensional QR barcode that must contain the following information:

(a) the information required under paragraphs 2, 3 and 4, subparagraphs *a*, *b* and *e* of paragraph 5, subparagraphs *a* to *c* of paragraph 6 and subparagraphs *a* and *b* of paragraph 7;

(b) the digital signature generated by the sales recording system in respect of the report; and

(c) the fingerprint of the digital certificate issued by the Minister to the person who produced the signature referred to in subparagraph *b*.”;

(2) by striking out the second paragraph.

46. Section 350.70R2 of the Regulation is replaced by the following:

“**350.70R2.** Despite section 350.70R1, the information required under subparagraphs *f* and *g* of paragraph 5 of that section need not be provided if, for a reason beyond the driver’s control or that of the person referred to in

section 350.62 of the Act, the sales recording system was unable to receive it at the time the last document was produced, in which case the missing information must be replaced by a mention that a communication problem has occurred.”.

47. The Regulation is amended by inserting the following after section 350.70R2:

“**350.70R3.** For the purposes of section 350.70 of the Act, the prescribed manner for sending the information referred to in section 350.70R4 to the Minister is the manner set out in section 350.62R2.

“**350.70R4.** For the purposes of section 350.70 of the Act, the prescribed information to be sent to the Minister by the driver or the person referred to in section 350.62 of the Act, as applicable, is the following:

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

(2) mention that the request corresponds to the report referred to in section 350.70 of the Act;

(3) the registration number assigned to the person pursuant to subsection 1 or 1.5 of section 241 of the Excise Tax Act (R.S.C. 1985, c. E-15);

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

(5) the name of the driver or the person referred to in section 350.62 of the Act who sends the information and that corresponds to the user account name;

(6) the date, hour, minute and second appearing on the last document produced by the person;

(7) the number identifying the transaction and appearing on the document referred to in subparagraph 6;

(8) either of the following, as applicable, appearing on the document referred to in subparagraph 6:

(a) 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; or

(b) 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;

- (9) mention of the year covered by the report;
- (10) the total number of transactions recorded by the sales recording system or systems used by driver or the person referred to in subparagraph 5 during the period covered by the report;
- (11) the total number of transactions in respect of which the following conditions are met:
- (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 cancelled transaction or to a transaction for which the recipient left without paying or avoided paying; and
- (d) the amount referred to in subparagraph 17 of the first paragraph of any of sections 350.62R3, 350.62R3.1, 350.62R14 and 350.62R17 or in subparagraph 9 of the fourth paragraph of section 350.62R14 or of the second paragraph of section 350.62R17, that relates to the transaction, is not equal to zero;
- (12) the total of the amounts referred to in subparagraph 11 of the first paragraph of any of sections 350.62R3, 350.62R3.1, 350.62R14 and 350.62R17 and in subparagraph 6 of the fourth paragraph of section 350.62R14 and of the second paragraph of section 350.62R17, in relation to the transactions referred to in subparagraph 11;
- (13) the total of the amounts referred to in subparagraph 15 of the first paragraph of sections 350.62R3, 350.62R3.1, 350.62R14 and 350.62R17 and in subparagraph 7 of the fourth paragraph of section 350.62R14 and of the second paragraph of section 350.62R17, in relation to the transactions referred to in subparagraph 11;
- (14) the total of the amounts referred to in subparagraph 16 of the first paragraph of sections 350.62R3, 350.62R3.1, 350.62R14 and 350.62R17 and in subparagraph 8 of the fourth paragraph of section 350.62R14 and of the second paragraph of section 350.62R17, in relation to the transactions referred to in subparagraph 11;
- (15) the total of the amounts referred to in subparagraph 17 of the first paragraph of sections 350.62R3, 350.62R3.1, 350.62R14 and 350.62R17 and in subparagraph 9 of the fourth paragraph of section 350.62R14 and of the second paragraph of section 350.62R17, in relation to the transactions referred to in subparagraph 11;
- (16) the total of the amounts referred to in subparagraph 18 of the first paragraph of sections 350.62R3, 350.62R3.1, 350.62R14 and 350.62R17 and in subparagraph 10 of the fourth paragraph of section 350.62R14 and of the second paragraph of section 350.62R17, in relation to the transactions referred to in subparagraph 11;
- (17) the total of the amounts referred to in subparagraphs 15 and 16 or, if the amount in subparagraph 16 is negative, the amount that corresponds to the amount by which the amount referred to in subparagraph 15 exceeds the absolute value of the amount referred to in subparagraph 16;
- (18) either of the following in relation to the information referred to in subparagraphs 9 to 17:
- (a) mention that the information relates to only one sales recording system; or
- (b) mention that the information relates to all the sales recording systems used by the person referred to in section 350.62 of the Act;
- (19) either,
- (a) if the information referred to in subparagraphs 9 to 17 relates to only one sales recording system, the identifier of the device in respect of which the report is produced; or
- (b) if the information referred to in subparagraphs 9 to 17 relates to all the sales recording systems used by the person referred to in section 350.62 of the Act, the person's mandatory billing file number;
- (20) either of the following in relation to the information referred to in subparagraphs 9 to 17:
- (a) mention that the information relates to only one user account; or
- (b) mention that the information relates to all the user accounts of the person referred to in section 350.62 of the Act;
- (21) the unique identifier, assigned by the Minister, of the device used;
- (22) the unique identifier, assigned by the Minister, of the sales recording system;
- (23) the identifier, assigned by the developer, of the version of the sales recording system used to record the request and that corresponds to the parent version update;

(24) the date, hour, minute and second of the time at which the user account was accessed by the driver or the person referred to in subparagraph 5;

(25) the date, hour, minute and second of the time at which the report was produced;

(26) the digital signature of the person referred to in section 350.62 of the Act in respect of the request; and

(27) the fingerprint of the digital certificate issued by the Minister to the person who produced the signature referred to in subparagraph 26.

For the purposes of the first paragraph, at the time the information is sent, the transaction header must contain the following information:

(1) the information to be sent under subparagraphs 3, 4, 21 and 22 of the first paragraph;

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

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

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

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

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

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

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

(9) mention that the type of device that initialized the request is a 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.

“**350.70R5.** The prescribed time for sending the information required under section 350.70R4 to the Minister is as follows:

(1) for the purposes of the first paragraph of section 350.70 of the Act, the time immediately following receipt of the request of 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 350.70 of the Act, the time immediately following receipt of the request of the person authorized for that purpose by the Minister to display the report referred to in that section or to provide the authorized person with a printed copy of the report or send it to the authorized person by a technological means.”.

48. (1) Section 442R2 of the Regulation is amended by striking out “, 437.2”.

(2) Subsection 1 has effect from 22 July 2016.

49. (1) The Regulation is amended by inserting the following after section 489.1R6:

**“PROGRAM FOR ADMINISTERING THE
CONSUMPTION TAX EXEMPTION FOR FIRST
NATIONS”**

“**492.1R1.** For the purposes of section 492.1 of the Act, the following conditions, in respect of a sale of an alcoholic beverage to a First Nations member, are prescribed conditions:

(1) the First Nations member must present to the retail dealer, at the time of the sale, his or her Certificate of Indian Status issued by the Government of Canada;

(2) the retail dealer must verify,

(a) using the most recent list provided by Revenu Québec, the validity of the registration certificate referred to in section 492.2 of the Act that must be presented to the retail dealer by the First Nations member in accordance with section 492.1 of the Act; and

(b) the identity of the First Nations member using the Certificate of Indian Status issued by the Government of Canada that must be presented to the retail dealer by the First Nations member in accordance with paragraph 1; and

(3) the retail dealer must ensure that the registration certificate so presented is that of the First Nations member.

“**492.2R1.** For the purposes of section 492.2 of the Act, the Certificate of Indian Status issued by the Government of Canada is a prescribed document.”.

(2) Subsection 1 has effect from 1 July 2023.

50. (1) Schedule II to the Regulation is amended by inserting the line “Sections 458.0.1, 458.0.2 and 458.0.3 to 458.0.5 of the Act” after the line “Sections 447 to 454 of the Act”.

(2) Subsection 1 has effect from 1 January 2013.

51. (1) Schedule II.2 to the Regulation is amended

(1) in the part relating to the Cantons-de-l’Est tourist region, by striking out “Courcelles;”;

(2) in the part relating to the Chaudière-Appalaches tourist region,

(a) by inserting “Courcelles–Saint-Évariste;” in alphabetical order;

(b) by striking out “Saint-Évariste-de-Forsyth;”.

(2) Subsection 1 has effect from 12 September 2024.

52. Schedule V to the Regulation is amended in the first paragraph

(1) by replacing subparagraph *j* of subparagraph 22 by the following:

“(j) mention that a transaction relating to an original invoice has been cancelled, if applicable;”;

(2) by replacing subparagraph *j* of subparagraph 39 by the following:

“(j) mention that a transaction for which information is estimated has been cancelled, if applicable;”;

(3) by replacing subparagraphs *a* and *b* of subparagraph 60 by the following:

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

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

(4) by replacing “the person referred to in subparagraph 8” in subparagraph 62 by “the person referred to in section 350.60.4 or 350.60.5 of the Act, as applicable;”;

(5) by replacing “meeting the following conditions” in the portion of subparagraph 63 before subparagraph *a* by “in respect of which the following conditions are met”;

(6) by inserting the following after subparagraph 69:

“(69.1) either of the following in relation to the information referred to in subparagraphs 61 to 69:

(a) mention that the information relates to only one sales recording system; or

(b) mention that the information relates to all the sales recording systems used by the person referred to in section 350.60.4 or 350.60.5 of the Act, as applicable;

“(69.2) either,

(a) if the information referred to in subparagraphs 61 to 69 relates to only one sales recording system, the identifier of the device in respect of which the report is produced; or

(b) if the information referred to in subparagraphs 61 to 69 relates to all the sales recording systems used by the person referred to in section 350.60.4 or 350.60.5 of the Act, as applicable, the person’s mandatory billing file number;

“(69.3) either of the following in relation to the information referred to in subparagraphs 61 to 69:

(a) mention that the information relates to only one user account; or

(b) mention that the information relates to all the user accounts of the person referred to in section 350.60.4 or 350.60.5 of the Act, as applicable;”;

(7) by striking out subparagraph *b* of subparagraph 76;

(8) by inserting the following after subparagraph 76:

“(76.1) either

(a) mention that a transaction involving estimated information is involved, if applicable; or

(b) in other cases, mention that a transaction conducted before payment of all consideration is involved;”;

(9) in subparagraphs 77 and 78

(a) by replacing the portion of subparagraph *a* before subparagraph *i* by the following:

“(a) if the reproduction or duplicate is of an invoice,”;

(b) by replacing the portion of subparagraph *b* before subparagraph *i* by the following:

“(b) if the reproduction or duplicate is of a credit note,”;

(10) by inserting the following after subparagraph 79:

“(79.1) in respect of the information, either

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

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

(11) by striking out “or, in the case of a transaction conducted in connection with a fictitious supply relating to a training activity, in training mode” in subparagraph 80;

(12) by inserting “or the request” in subparagraph 81 after “transaction”;

(13) by replacing “technological environment designed to receive information that must be sent to the Minister” in subparagraph 98 by “cloud environment designed to receive the information to be sent to the Minister”.

53. (1) Schedule VI to the Regulation is amended in the first paragraph

(1) by striking out subparagraph 32;

(2) by replacing subparagraph 34 by the following:

“(34) if the document is a duplicate, mention that it must not be provided to a recipient;”;

(3) by replacing the portion of subparagraph 35 before subparagraph *a* by the following:

“(35) if applicable, one of the following:”;

(4) by striking out “referred to in section 350.60.4 or 350.60.5 of the Act, as applicable,” in subparagraph 45;

(5) by replacing subparagraphs *i* and *ii* of subparagraph *b* of subparagraph 46 by the following:

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

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

(6) by striking out subparagraph 47;

(7) in subparagraph 50,

(a) by striking out “, which must appear concatenated in that order” in the portion before subparagraph *a*;

(b) by striking out “subparagraphs *a* to *i* of subparagraph 47,” in subparagraph *a*.

(2) Paragraphs 6 and 7 of subsection 1 have effect from 1 November 2023.

TRANSITIONAL AND FINAL PROVISIONS

54. Where the first paragraph of section 350.70R1 of the Regulation respecting the Québec sales tax (chapter T-0.1, r. 2) applies after 31 October 2023 and before 1 January 2026, it is to be read without reference to subparagraph 11 and by replacing “and 8, subparagraphs *b* to *g* of subparagraph 11 and subparagraphs 12 to 16” in subparagraph *a* of subparagraph 17 by “, 8 and 12 to 16”.

55. This Regulation comes into force on the date of its publication in the *Gazette officielle du Québec*, except the provisions of sections 31 to 40, of paragraph 2 of section 41 and of sections 42 to 47, which come into force on 1 January 2026.

Regulation to amend the Regulation respecting the application of the Fuel Tax Act

Fuel Tax Act

(chapter T-1, s. 9.1, 1st par., s. 10.2, s. 12.1, s. 17.3, par. *b*, s. 26.1, s. 27, 1st par., and s. 56).

1. (1) Section 9.1R1 of the Regulation respecting the application of the Fuel Tax Act (chapter T-1, r. 1) is amended by replacing paragraph *b* by the following:

“(b) except if the computing solution is used, the person mentioned in paragraph *a* signs, in relation to that acquisition of fuel, the register referred to in section 17.3 of the Act; and”.

(2) Subsection 1 has effect from 1 July 2023.

2. (1) Section 10.2R1 of the Regulation is amended

(1) by striking out paragraph *b*;

(2) by replacing paragraph *c* by the following:

“(c) “reserve” means a tract of land, the legal title to which is vested in His Majesty, that has been set apart by His Majesty for the use and benefit of First Nations members, and the name of which appears in Schedule I; the expression also includes an establishment mentioned in that Schedule and an Indian settlement within the meaning of section 1 of the Indians and Bands on certain Indian Settlements Remission Order (1997) made by Order in Council P.C. 1997-1529 dated 23 October 1997 under the Financial Administration Act, located in Québec.”.

(2) Subsection 1 has effect from 1 July 2023.

3. (1) Section 10.2R2 of the Regulation is amended in the first paragraph

(1) by replacing subparagraph iii of subparagraph *a* by the following:

“iii. the name of the First Nations member and the registration number appearing on the member’s Certificate of Indian Status issued by the Government of Canada or the name of the band, tribal council or band-empowered entity and the name of the person representing the band, tribal council or band-empowered entity, if any;”.

(2) by replacing “an Indian” in subparagraph *b* by “a First Nations member”.

(2) Subsection 1 has effect from 1 July 2023.

4. (1) Section 12.1R1 of the Regulation is amended by replacing the portion before paragraph *c* by the following:

“**12.1R1.** For the purposes of section 12.1 of the Act, the following conditions in respect of a sale of fuel to a First Nations member or a band are prescribed conditions:

(*a*) the First Nations member or the person who acquires the fuel on behalf of the band presents to the retail dealer, at the time of the sale, the registration certificate referred to in section 26.1 of the Act and, in the case of a sale of fuel to a First Nations member, the member’s Certificate of Indian Status issued by the Government of Canada;

(*b*) except if the computing solution is used, the First Nations member or the person mentioned in paragraph *a* signs, in relation to that sale of fuel, the register referred to in section 17.3 of the Act; and”.

(2) Subsection 1 has effect from 1 July 2023.

5. (1) The heading of Division II.1 of the Regulation is replaced by the following:

“OBLIGATIONS OF A RETAIL DEALER AS REGARDS THE PROGRAM FOR ADMINISTERING THE CONSUMPTION TAX EXEMPTION FOR FIRST NATIONS”.

(2) Subsection 1 has effect from 1 July 2023.

6. (1) Section 17.3R1 of the Regulation is amended

(1) by replacing “an Indian” in the portion before paragraph *a* by “a First Nations member”;

(2) by replacing subparagraphs i and ii of paragraph *a* by the following:

“i. using the most recent list provided by Revenu Québec, the validity of the registration certificate referred to in section 26.1 of the Act that must be presented to the dealer by the First Nations member or by the person who acquires the fuel on behalf of the band, the tribal council or the band-empowered entity, as the case may be, in accordance with paragraph *a* of section 9.1R1 or of section 12.1R1, as the case may be, and

“ii. where the purchaser is a First Nations member, the purchaser’s identity attested by the Certificate of Indian Status issued by the Government of Canada that must be presented to the dealer by the purchaser in accordance with paragraph *a* of section 12.1R1; and”.

(2) Subsection 1 has effect from 1 July 2023.

7. (1) The heading of Division III.2 of the Regulation is replaced by the following:

“REGISTRATION CERTIFICATE FOR THE PROGRAM FOR ADMINISTERING THE CONSUMPTION TAX EXEMPTION FOR FIRST NATIONS”.

(2) Subsection 1 has effect from 1 July 2023.

8. (1) Section 26.1R1 of the Regulation is amended by replacing paragraph *a* by the following:

“(a) if the applicant to which that section applies is a First Nations member, the applicant’s Certificate of Indian Status issued by the Government of Canada;”.

(2) Subsection 1 has effect from 1 July 2023.

9. Section 27R1 of the Regulation is amended

(1) by striking out subparagraph *c* of the first paragraph;

(2) by inserting the following after the third paragraph:

“A person whose activity deals exclusively with natural gas or propane gas shall be exempt from the requirement of holding a permit required under the Act.”.

10. (1) Schedule II to the Regulation is amended by replacing “an Indian” by “a First Nations member”.

(2) Subsection 1 has effect from 1 July 2023.

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

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