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# NATIONAL ASSEMBLY

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FIRST SESSION

THIRTY-SIXTH LEGISLATURE

Bill 21  
(1999, chapter 65)

**An Act to amend the Act respecting  
the Ministère du Revenu and other  
legislative provisions of a fiscal nature**

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**Introduced 4 May 1999  
Passage in principle 18 May 1999  
Passage 9 December 1999  
Assented to 13 December 1999**

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## **EXPLANATORY NOTES**

*The object of this bill is to make changes of an administrative nature to the fiscal legislation of Québec.*

*Firstly, the Tobacco Tax Act and the Fuel Tax Act are amended principally so as to remove the obligation to hold the registration certificate and certain permits provided for by those Acts.*

*Secondly, the Taxation Act and the Act respecting the Québec Pension Plan are amended to provide that deductions at source must be determined according to tables drawn up by the Minister of Revenue and to provide that the tables come into force on the date of their publication in the Gazette officielle du Québec or on any later date fixed therein.*

*Thirdly, the Licenses Act is amended to determine how and when licence duties must be paid to the Minister of Revenue if they are not paid by the retailer upon the purchase of alcoholic beverages.*

*Fourthly, the Act respecting the Ministère du Revenu is amended so as to incorporate provisions relating to the collection of fiscal debts, the purpose of the Collection Fund, the increase of the penalty for certain offences, the communication of certain information and the time at which a payment by credit card is presumed to have been made.*

*Lastly, the Act respecting the Québec sales tax is amended to impose mandatory registration of small fuel suppliers and to introduce a number of consequential modifications.*

### **LEGISLATION AMENDED BY THIS BILL :**

- Tobacco Tax Act (R.S.Q., chapter I-2);
- Taxation Act (R.S.Q., chapter I-3);
- Licenses Act (R.S.Q., chapter L-3);
- Act respecting the Ministère du Revenu (R.S.Q., chapter M-31);
- Act respecting the Québec Pension Plan (R.S.Q., chapter R-9);

- Act respecting the Québec sales tax (R.S.Q., chapter T-0.1);
- Fuel Tax Act (R.S.Q., chapter T-1).



# Bill 21

## AN ACT TO AMEND THE ACT RESPECTING THE MINISTÈRE DU REVENU AND OTHER LEGISLATIVE PROVISIONS OF A FISCAL NATURE

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS :

### TOBACCO TAX ACT

1. The Tobacco Tax Act (R.S.Q., chapter I-2) is amended by replacing the headings of Division II and of subdivision 1 of Division II by the following headings :

#### “CERTIFICATES AND PERMITS

“§1. — *Registration certificates*”.

2. Section 3 of the said Act is amended

(1) by adding “with regard to the retail sale of tobacco” after “time” at the end of the first paragraph ;

(2) by striking out the second and third paragraphs.

3. Section 4 of the said Act is repealed.

4. Section 5 of the said Act is repealed.

5. Section 5.0.1 of the said Act is amended by adding the following paragraphs after the second paragraph :

“Every vending machine operator shall post in plain sight on the front of each vending machine and next to the slot where coins are inserted the vendor’s name and the registration number assigned to the vendor under Title I of the Act respecting the Québec sales tax, using the sticker issued by the Minister for such purpose.

To obtain the sticker referred to in the third paragraph, a vending machine operator must apply in writing to the Minister, indicating the address where each vending machine is to be operated and, if the operator is not the owner of the vending machine, the name and address of the owner.”

6. The said Act is amended by inserting the following section after section 5.0.2, enacted by section 63 of chapter 33 of the statutes of 1998 :

“5.0.3. Where a registration certificate has been suspended pursuant to section 17.6 of the Act respecting the Ministère du Revenu (chapter M-31) with regard to the retail sale of tobacco, the certificate holder shall post the notice of suspension served by the Minister at the holder’s principal place of business in Québec for the entire duration of the suspension.

A copy of the notice of suspension shall be posted in each of the establishments of the certificate holder in Québec for the entire duration of the suspension.”

7. Section 5.1 of the said Act is replaced by the following section :

“5.1. A retail vendor shall, upon applying for registration under Title I of the Act respecting the Québec sales tax (chapter T-0.1) or at the request of and within the time fixed by the Minister, provide a declaration to the Minister containing the addresses of the establishments the retail vendor intends to operate or cause to be operated by a third person.

The retail vendor shall also immediately inform the Minister of any change causing the information provided under this section to be inaccurate or incomplete.”

8. Section 6 of the said Act is amended by striking out paragraph *e*.

9. Section 6.1 of the said Act is amended

(1) by striking out paragraphs *b* and *c* ;

(2) by replacing paragraph *f* by the following paragraph :

“(f) provide, where applicable, the address of the establishment where the person intends to use the permit as well as the address of any other establishment the person intends to cause to be operated by a third person;” ;

(3) by inserting the following paragraph after paragraph *f* :

“(f.1) have complied with the provisions of sections 6.6 and 7.13;” ;

(4) by striking out paragraph *g*.

10. Section 6.2 of the said Act is amended by striking out the third paragraph.

11. Section 6.6 of the said Act is amended by replacing the first paragraph by the following paragraph :

“6.6. A permit holder shall inform the Minister immediately upon ceasing activities or upon any change causing the information provided with the application for or at the time of the renewal of the permit to be inaccurate or

incomplete. Moreover, before beginning to operate an establishment whose address was not provided to the Minister pursuant to paragraph *f* of section 6.1, a permit holder shall inform the Minister by registered or certified mail.”

12. The said Act is amended by inserting the following section after section 6.6:

“6.7. The Minister may cancel a permit if the Minister is satisfied that the permit is not required for the purposes of this Act.

Where the Minister cancels a permit, the Minister shall advise the holder in writing of the cancellation and of its effective date.”

13. Section 7 of the said Act is amended

(1) by replacing “the registration certificate provided for in the first paragraph of section 3” in the second paragraph by “a registration certificate provided for in section 3 that is in force with regard to the retail sale of tobacco”;

(2) by striking out “the registration certificate provided for in the second paragraph of section 3 and”.

14. The said Act is amended by inserting the following section after section 7.12:

“7.13. In the case of the acquisition of an establishment, the transferee shall provide to the Minister the name and address of the transferee, the address of the establishment and the name and address of the transferor. In the case of the transfer of an establishment, the transferor shall provide to the Minister the name and address of the transferor, the address of the establishment and the name and address of the transferee.”

15. Section 13.3.1 of the said Act is amended by replacing “the registration certificate provided for in the first paragraph of section 3, in the case of a retail vendor, or the registration certificate provided for in the second paragraph of section 3” in the first paragraph by “the registration certificate provided for in section 3, in the case of a retail vendor.”.

16. Section 14 of the said Act is amended by inserting “7.13,” after “6.6,” in paragraph *a*.

17. Section 14.1 of the said Act is amended

(1) by inserting “the third paragraph of section 5.0.1” after “17.10,” in paragraph *a*;

(2) by replacing “registration certificate” in paragraph *e* by “registration certificate provided for in section 3”.

18. Section 14.2 of the said Act is amended

(1) by replacing “registration certificate” in paragraph *c* by “registration certificate provided for in section 3”;

(2) by striking out “a registration certificate or” in paragraph *d*.

19. Section 17 of the said Act is amended by replacing “registration certificate” in the first paragraph by “permit provided for in section 6” and by striking out “in the first paragraph of” in the second paragraph.

#### TAXATION ACT

20. Section 1015 of the Taxation Act (R.S.Q., chapter I-3) is amended

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

“For the purposes of the first paragraph and having regard to the regulations under this section, the amount to be deducted or withheld is equal

(*a*) in cases where subparagraph *b* does not apply, to the amount determined in accordance with the tables drawn up by the Minister determining the amount to be deducted or withheld from an amount paid, allocated, granted or awarded; or

(*b*) to the amount determined according to a mathematical formula authorized by the Minister.”;

(2) by adding the following paragraph after the fifth paragraph:

“The tables determining the amount to be deducted or withheld from an amount paid, allocated, granted or awarded come into force on the date of their publication in the *Gazette officielle du Québec* or on any later dated fixed therein.”

#### LICENSES ACT

21. Section 79.14 of the Licenses Act (R.S.Q., chapter L-3) is amended by inserting the following paragraph after the second paragraph:

“However, where the duties provided for in paragraphs *b* and *d* of the said section are not paid upon the acquisition of the alcoholic beverages, the retailer must render an account immediately to the Minister in prescribed form and furnish any information or document required by the Minister and, at the same time, remit to the Minister the payable license duties.”



## ACT RESPECTING THE MINISTÈRE DU REVENU

22. Section 14 of the Act respecting the Ministère du Revenu (R.S.Q., chapter M-31) is amended by replacing the eighth paragraph by the following paragraph:

“Notwithstanding this section, in the case of a succession, property of a value not in excess of \$12,000 may be distributed before the notice referred to in the first paragraph is transmitted to the Minister.”

23. Section 15 of the said Act is amended by replacing the first paragraph by the following paragraph:

“15. The Minister may, by notice served or sent by registered mail, require that a person who, by virtue of an existing obligation, is or will be bound to make a payment to a person owing an amount exigible under a fiscal law, pay to the Minister, on behalf of the person’s creditor, all or part of the amount that the person owes or will have to pay to the creditor, such payment to be made at the time the amount becomes payable to the creditor.”

24. Section 15.1 of the said Act is replaced by the following section:

“15.1. Where a person owing an amount exigible under a fiscal law is or is to become the debtor of a banking or financial institution and has furnished security for the debt, and the institution has not yet paid its consideration for the debt, the Minister may, by notice served or sent by registered mail, require that the institution pay to the Minister, on behalf of its debtor, all or part of the amount of the consideration.”

25. Section 15.2 of the said Act is replaced by the following section:

“15.2. The Minister may, by notice served or sent by registered mail, require that a person other than a banking or financial institution who is to lend or advance an amount to a person owing an amount exigible under a fiscal law or is to pay an amount for or in the name of this person, pay to the Minister, on behalf of such person, all or part of this amount.

The first paragraph applies only if the person owing an amount exigible under a fiscal law is or will be remunerated by the person other than a banking or financial institution or, where the latter person is a corporation, only if the person is not dealing at arm’s length within the meaning of the Taxation Act (chapter I-3) with that person.”

26. The said Act is amended by inserting the following section after section 15.2:

“15.2.1. A notice served or sent by the Minister under any of sections 15 to 15.2 remains valid and binding until release is given.

Release is given by the Minister when the tax liability that is the subject of the notice is discharged in full or when all obligations toward the creditor of the addressee of the notice have been fulfilled.”

27. Section 17.2 of the said Act is replaced by the following section:

“17.2. Every person who

(a) is not resident in Québec or would not, but for section 12 of the Act respecting the Québec sales tax (chapter T-0.1), be resident in Québec or does not have, in Québec, a permanent establishment within the meaning of paragraph 1 of the definition of “permanent establishment” in section 1 of that Act, and applies or is required to be registered for the purposes of that Act, the Tobacco Tax Act (chapter I-2) or the Fuel Tax Act (chapter T-1), or

(b) is not resident in Québec and applies for the issue of a permit under the Tobacco Tax Act or the Fuel Tax Act,

shall, at the request of the Minister, give and thereafter maintain security, of a value and in a form satisfactory to the Minister, that the person will pay or remit tax as required by any of those Acts.”

28. Section 17.3 of the said Act is amended

(1) by striking out “, d’un certificat d’enregistrement” in the part of the first paragraph of the French text which precedes subparagraph *a*;

(2) by striking out “, d’un certificat d’enregistrement” in subparagraph *f* of the first paragraph of the French text;

(3) by striking out “, le certificat d’enregistrement” in subparagraph *g* of the first paragraph of the French text;

(4) by striking out “, d’un certificat d’enregistrement” in the second paragraph of the French text.

29. Section 17.5 of the said Act is amended

(1) by striking out “, un certificat d’enregistrement” in the part of the first paragraph of the French text which precedes subparagraph *a*;

(2) by striking out “ou du certificat d’enregistrement” in subparagraph *e* of the first paragraph of the French text;

(3) by striking out “, d’un certificat d’enregistrement” in subparagraph *g* of the first paragraph of the French text;

(4) by striking out “, le certificat d’enregistrement” in subparagraph *h* of the first paragraph of the French text;

(5) by striking out “, le certificat d’enregistrement” in the third paragraph of the French text and by striking out “registration certificate or” in the second sentence of the third paragraph.

30. Section 17.6 of the said Act is replaced by the following section :

“17.6. The Minister may suspend, revoke or refuse to issue or renew a permit issued under the Tobacco Tax Act (chapter I-2) or the Fuel Tax Act (chapter T-1) where the person concerned fails to comply with the requirements of this Act or, as the case may be, of the Tobacco Tax Act or the Fuel Tax Act.

The Minister may also suspend, with regard to the retail sale of tobacco or the retail sale of fuel, a registration certificate issued under the Act respecting the Québec sales tax (chapter T-0.1) where the person concerned fails to comply with the requirements of this Act or, as the case may be, of the Tobacco Tax Act or the Fuel Tax Act.”

31. Section 17.8 of the said Act is amended by striking out “, d’un certificat d’enregistrement” in the first paragraph of the French text.

32. Section 17.9 of the said Act is amended

(1) by striking out “, d’un certificat d’enregistrement” in the first paragraph of the French text ;

(2) by striking out “, son certificat d’enregistrement” in the fifth paragraph of the French text.

33. The said Act is amended by inserting the following section after section 27.1 :

“27.1.1. Every remittance as payment under a fiscal law or a regulation under a fiscal law made by means of a credit card honoured by the Minister is presumed to have been received by the Minister on the date stamped by a public servant of the Ministère du Revenu on the form relating to the payment.”

34. Section 31 of the said Act is amended by replacing subparagraph *b* of the third paragraph by the following subparagraph :

“(b) then, inform the minister or the body responsible for the carrying out or administration of the Act referred to in the regulation of the amount allocated to the debt existing under that Act;”.

35. Section 58 of the said Act is amended by inserting “vice-president,” after “president,”.

36. Section 62 of the said Act is amended

(1) by inserting the following after subparagraph *f* of the first paragraph :

“is guilty of an offence and, in addition to any other penalty otherwise provided, is liable to a fine of not less than \$1,000 nor more than \$25,000 or, notwithstanding article 231 of the Code of Penal Procedure (chapter C-25.1), to both a fine and imprisonment for a term not exceeding two years.”;

(2) by striking out subparagraphs *b* and *c* of the first paragraph ;

(3) by replacing subparagraphs *d*, *e* and *f* of the first paragraph by the following subparagraphs :

“(d) wilfully, in any manner, evades or attempts to evade compliance with a fiscal law or payment or remittance of a duty imposed under such a law ;

“(e) conspires with a person to commit an offence described in subparagraph *a* or *d*; or

“(f) in any manner, while being aware of not being entitled thereto, obtains or attempts to obtain a refund under a fiscal law,”.

37. The said Act is amended by inserting the following section after section 62 :

“62.1. Whoever

(a) to evade remittance or payment of a duty imposed by a fiscal law, destroys, alters, mutilates or secretes or otherwise disposes of the registers, books of account or other documents of a person subject to a fiscal law ;

(b) makes, or assents to or acquiesces in the making of, false or deceptive entries, or omits or assents to or acquiesces in the omission to enter a material particular in the records or books of account of a person subject to a fiscal law ; or

(c) conspires with a person to commit an offence described in subparagraph *a* or *b*,

is guilty of an offence and, in addition to any other penalty otherwise provided, is liable to a fine of not less than \$1,000 nor more than \$1,000,000 or, notwithstanding article 231 of the Code of Penal Procedure (chapter C-25.1), to both a fine and imprisonment for a term not exceeding two years.

This section does not apply in respect of Chapter III.1 of the Act respecting labour standards (chapter N-1.1) or Division II of Chapter II of the Act to foster the development of manpower training (chapter D-7.1).”

38. Section 63 of the said Act is amended

(1) by replacing “by section 62” in the first paragraph by “by sections 62 and 62.1”;

(2) by replacing “in section 62” in the second paragraph by “in section 62 or 62.1”.

39. Section 64 of the said Act is amended

(1) by replacing “under section 62” by “under section 62 or 62.1”;

(2) by replacing “the said section 62” by “the said section 62 or 62.1”.

40. Section 65 of the said Act is amended by replacing “under section 62” in the first paragraph by “under section 62 or 62.1”.

41. Section 69.1 of the said Act, amended by section 182 of chapter 36 of the statutes of 1998 and by section 48 of chapter 44 of the statutes of 1998, is again amended

(1) by replacing subparagraph *n* of the second paragraph by the following subparagraph:

“(n) the Régie des rentes du Québec, to the extent that the information

(1) relates to the earnings and contributions of contributors and is required for the determination of the amount of the benefits payable and the amount of any financial adjustment;

(2) is required for the keeping of the Record of Contributors within the meaning of the Act respecting the Québec Pension Plan;

(3) is required to ascertain a person’s entitlement to a family allowance under the Act respecting family benefits (1997, chapter 57) and to determine the amount of the allowance;

(4) is required for the purposes of the allocation provided for in the second paragraph of section 31;”;

(2) by adding the following subparagraph after subparagraph *o* of the second paragraph:

“(p) the Commission des transports du Québec, solely to the extent that the information is necessary for the purposes of paragraph 5 of section 9 of the Act respecting owners and operators of heavy vehicles (1998, chapter 40).”

42. Section 71.0.7 of the said Act is amended by adding the following paragraph:

“The first paragraph does not apply to a release of information files under subparagraph 4 of subparagraph *n* of the second paragraph of section 69.1.”

43. Section 71.4 of the said Act is amended by replacing “Sections 69.1 and 71” in the second paragraph by “Section 69.1, except subparagraph 4 of subparagraph *n* of the second paragraph, and section 71”.

44. Section 74 of the said Act is amended by replacing “or section 62” in the second paragraph by “or under section 62 or 62.1”.

45. Section 78 of the said Act is amended by replacing “section 62” in the second paragraph by “section 62 or 62.1”.

46. Section 96 of the said Act is amended by striking out “, d’un certificat d’enregistrement” in the second paragraph of the French text.

47. Section 97.1 of the said Act is amended by inserting “collection and” after “financing” in the first paragraph.

#### ACT RESPECTING THE QUÉBEC PENSION PLAN

48. Section 59 of the Act respecting the Québec Pension Plan (R.S.Q., chapter R-9) is amended by adding the following paragraphs after the second paragraph:

“For the purposes of the regulations under this section, the Minister shall draw up Tables A and B determining the amount to be deducted from the remuneration paid to an employee during a particular period.

Tables A and B determining the amount to be deducted from an amount paid, allocated, granted or awarded come into force on the date of their publication in the *Gazette officielle du Québec* or on any later date fixed therein.”

#### ACT RESPECTING THE QUÉBEC SALES TAX

49. The Act respecting the Québec sales tax (R.S.Q., chapter T-0.1) is amended by inserting the following after section 210.7:

“§1.4. — *Fuel supplier*

“210.8. Sections 210.2 to 210.5 apply, with the necessary modifications, to every small supplier who is required to register pursuant to section 407.4.”

50. The said Act is amended by inserting the following section after section 407.3:

“407.4. Notwithstanding section 407, every small supplier who engages in the retail sale of fuel, within the meaning of the Fuel Tax Act (chapter T-1), is required to be registered in respect of that activity.

Sections 411.1, 415.1 and 417.1 apply, with the necessary modifications, to every small supplier who is required to be registered under this section.”

51. Section 410.1 of the said Act is amended

(1) by replacing “section 407, 407.1, 407.2 or 407.3” in the part which precedes paragraph 1 by “sections 407 to 407.4”;

(2) by striking out “and” at the end of paragraph 1.2 and by inserting the following paragraph after paragraph 1.2:

“(1.3) in the case of a person required under section 407.4 to be registered in respect of the retail sale of fuel, the day the person first makes a retail sale of fuel in Québec; and”.

52. Section 411 of the said Act is amended by replacing “407.3” in the part of the first paragraph which precedes subparagraph 1 by “407.4”.

53. Section 417.3 of the said Act is amended by replacing “and 407.3” by “to 407.4”.

#### FUEL TAX ACT

54. Section 1 of the Fuel Tax Act (R.S.Q., chapter T-1) is amended

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

“(b.1) “bulk fuel”: any fuel contained in a receptacle having a capacity of over 200 litres, but does not include fuel contained in the fuel tank installed as standard equipment for supplying the engine of a vehicle or fuel carried in a motor vehicle by a consumer in receptacles whose total capacity does not exceed 2,000 litres;”;

(2) by striking out subparagraph *c* of the first paragraph;

(3) by replacing subparagraph *d.1* of the first paragraph by the following subparagraph:

“(d.1) “storer”: any person who takes or grants a lease on an establishment, other than a service station, for the storage of bulk fuel or who, at the expense of a third person, uses such an establishment or causes it to be used;”.

55. Section 10.2 of the said Act, amended by section 19 of chapter 64 of the statutes of 1997, is again amended by replacing “registration certificate

issued under this Act” in the first paragraph by “registration certificate provided for in section 23”.

56. The said Act is amended by replacing the headings of Division VI and of subdivision 1 of Division VI by the following headings :

“CERTIFICATES AND PERMITS

“§1. — *Registration certificates*”.

57. Section 23 of the said Act is replaced by the following section :

“23. No person may engage in the retail sale of fuel in Québec unless a registration certificate has been issued to the person under Title I of the Act respecting the Québec sales tax (chapter T-0.1) and is in force at that time with regard to the retail sale of fuel.

However, the first paragraph does not apply to a person who is not required to be registered under Title I of the Act respecting the Québec sales tax.”

58. Section 24 of the said Act is repealed.

59. Section 25 of the said Act is replaced by the following section :

“25. Notwithstanding section 415 of the Act respecting the Québec sales tax (chapter T-0.1), the registration certificate provided for in section 23 must be posted at the principal place of business of the holder in Québec and is not transferable.

A copy of the registration certificate must be posted in each establishment operated by the holder.”

60. The said Act is amended by inserting the following section after section 25 :

“25.1. Where a registration certificate has been suspended pursuant to section 17.6 of the Act respecting the Ministère du Revenu (chapter M-31) with regard to the retail sale of fuel, the certificate holder shall post the notice of suspension served by the Minister at the holder’s principal place of business in Québec for the entire duration of the suspension.

A copy of the notice of suspension shall be posted in each of the establishments of the certificate holder in Québec for the entire duration of the suspension.”

61. Section 26 of the said Act is replaced by the following section :

“26. A retail dealer shall, upon applying for registration under Title I of the Act respecting the Québec sales tax (chapter T-0.1) or at the request of and



within the time fixed by the Minister, provide a declaration to the Minister containing the addresses of the establishments the retail dealer intends to operate or cause to be operated by a third person.

The retail dealer shall also immediately inform the Minister of any change causing the information provided under this section to be inaccurate or incomplete.”

62. Section 27.1 of the said Act is amended

(1) by striking out paragraphs *b* and *c*;

(2) by replacing paragraph *g* by the following paragraph:

“(g) provide, where applicable, the address of the establishment where the person intends to use the permit as well as the address of any other establishment the person intends to cause to be operated by a third person;”;

(3) by inserting the following paragraph after paragraph *g*:

“(g.1) have complied with the provisions of sections 27.6 and 29.1;”.

63. Section 27.6 of the said Act is amended by replacing the first paragraph by the following paragraph:

“27.6. A permit holder shall inform the Minister immediately upon ceasing activities or upon any change causing the information provided with the application for or at the time of the renewal of the permit to be inaccurate or incomplete. Moreover, before beginning to operate an establishment whose address was not provided to the Minister pursuant to paragraph *g* of section 27.1, a permit holder must inform the Minister by registered or certified mail.”

64. The said Act is amended by inserting the following section after section 27.6:

“27.7. The Minister may cancel a permit if the Minister is satisfied that the permit is not required for the purposes of this Act.

Where the Minister cancels a permit, the Minister shall advise the holder in writing of the cancellation and of its effective date.”

65. Section 28 of the said Act is amended

(1) by replacing “registration certificate required by section 23” by “registration certificate required by section 23 that is in force with regard to the retail sale of fuel”;

(2) by adding the following paragraph :

“Notwithstanding the first paragraph, the holder of a collection officer’s permit having made an agreement with the Minister under section 51 may sell fuel to a wholesale dealer having no residence or place of business in Québec who does not hold a collection officers’s permit, where the fuel is delivered by the holder of a collection officer’s permit to a customer of the wholesale dealer who holds a collection officer’s permit and has made an agreement with the Minister under section 51.”

66. The said Act is amended by inserting the following section after section 29:

“29.1. In the case of the acquisition of an establishment, the transferee shall provide to the Minister the name and address of the transferee, the address of the establishment and the name and address of the transferor. In the case of the transfer of an establishment, the transferor shall provide to the Minister the name and address of the transferor, the address of the establishment and the name and address of the transferee.”

67. Section 32 of the said Act is amended by replacing “enregistrement” in the French text by “inscription”.

68. Section 40 of the said Act is amended by replacing “enregistrement” in the first paragraph of the French text by “inscription”.

69. Section 41 of the said Act is amended by inserting “29.1,” after “27.6,” in paragraph *a*.

70. Section 42 of the said Act is amended

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

“(a) contravenes section 18, 23, 27.2, 29 or 32,”;

(2) by replacing paragraph *g* by the following paragraph :

“(g) being the holder of a registration certificate provided for in section 23 or of a permit, transfers or lends it or causes it to be used by another person,”.

71. Section 42.1 of the said Act is amended

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

“(b) uses a registration certificate provided for in section 23 or a permit issued in the name of another person, or”;

(2) by replacing paragraph *c* by the following paragraph :

“(c) obtains or attempts to obtain, by means of false or misleading statements, a permit issued under this Act.”.

72. Section 43.1 of the said Act is amended by adding the following paragraph after the second paragraph :

“In any proceedings under subparagraph *a* or *b* of the first paragraph against the owner, lessee or charterer of a motor vehicle or propulsion engine, proof that an offence described in that subparagraph *a* or *b* was committed by the user of that motor vehicle or propulsion engine is proof, in the absence of any evidence to the contrary, that the offence was committed by the owner, lessee or charterer of the motor vehicle or propulsion engine.”

73. Section 45.1 of the said Act is repealed.

74. Section 51 of the said Act is amended

(1) by replacing “registration certificate” by “permit provided for in section 27”;

(2) by adding the following paragraph :

“The Minister may also make agreements under the first paragraph with any retail dealer who holds the registration certificate provided for in section 23.”

#### TRANSITIONAL AND FINAL PROVISIONS

75. Until the coming into force of a regulation under paragraph *h* of section 6.1 of the Tobacco Tax Act (R.S.Q., chapter I-2) redetermining the documents to be provided to obtain a permit under that section, a person applying for a permit must submit with the application the documents applicable to the person which are referred to in section 1.1 of the Regulation respecting the application of the Tobacco Tax Act as it read before the repeal of section 4 of that Act.

76. Until the coming into force of a regulation under paragraph *h* of section 27.1 of the Fuel Tax Act (R.S.Q., chapter T-1) redetermining the documents to be provided to obtain a permit under that section, a person applying for a permit must submit with the application the documents applicable to the person which are referred to in section 24R1 of the Regulation respecting the application of the Fuel Tax Act as it read before the repeal of section 24 of that Act.

77. Section 36 of this Act shall not operate to amend the provisions of section 62 of the Act respecting the Ministère du Revenu (R.S.Q., chapter M-31) for the purposes of paragraph *c* of section 13 of the Land Transfer Duties Act (R.S.Q., chapter D-17).

78. Paragraph 1 of section 41 has effect from 1 September 1997. However, where subparagraph *n* of the second paragraph of section 69.1 of the Act respecting the Ministère du Revenu (R.S.Q., chapter M-31), enacted by paragraph 1 of section 41, applies before 13 December 1999, the said subparagraph *n* shall read without reference to subparagraph 4 thereof.

79. Section 47 has effect from 1 April 1999.

80. For the period beginning on 1 April 1998 and ending on (*insert here the date of coming into force of sections 57 and 65 of this Act*), sections 23 and 28 of the Fuel Tax Act (R.S.Q., chapter T-1) shall read as follows:

“23. No person may sell, deliver or transport fuel in Québec unless a registration certificate has been issued to him under this Act and is in force at that time.

Every storer, importer or refiner has the same obligation.

The first paragraph does not apply in respect of the sale of fuel in Québec by a wholesale dealer having no residence or place of business in Québec, where the fuel is delivered in the circumstances described in the second paragraph of section 28.

“28. No person may sell or deliver fuel in Québec to a retail dealer who does not hold a registration certificate required by section 23 or to a wholesale dealer who does not hold a collection officer’s permit required by section 27.

Notwithstanding the first paragraph, the holder of a collection officer’s permit having made an agreement with the Minister under section 51 may sell fuel to a wholesale dealer having no residence or place of business in Québec who does not hold a collection officer’s permit, where the fuel is delivered by the holder of a collection officer’s permit to a customer of the wholesale dealer who holds a collection officer’s permit and has made an agreement with the Minister under section 51.”

81. The provisions of section 2 have effect with respect to vending machine operators from 13 December 1999.

82. A vending machine sticker issued by the Minister of Revenue before 13 December 1999 is deemed to have been issued in accordance with section 5.0.1 of the Tobacco Tax Act as amended by section 5.

Information provided to the Minister of Revenue pursuant to paragraph *b* of section 4 of the Tobacco Tax Act as it read before its repeal as well as information provided to the Minister pursuant to section 5.1 of that Act as it read before its replacement by section 7 of this Act with regard to a registration certificate is deemed to have been provided pursuant to the said section 5.1 as replaced by the said section 7. Moreover, information provided to the Minister

by a vending machine operator before 13 December 1999 is deemed to have been provided pursuant to the fourth paragraph of section 5.0.1 of that Act enacted by section 5 of this Act.

Information provided to the Minister of Revenue pursuant to paragraph *b* of section 24 of the Fuel Tax Act as it read before its repeal as well as information provided to the Minister pursuant to section 26 of that Act as it read before its replacement by section 61 of this Act with regard to a registration certificate is deemed to have been provided pursuant to the said section 26 as replaced by the said section 61.

83. This Act comes into force on 13 December 1999, except the provisions of sections 1 to 4, 6, 7, 11, 13 to 16, 18, 19, 27, 30 to 32, 46, 49 to 53, 55 to 63, 65 to 71 and 74 to 76, paragraphs 1, 2 and 3 of section 9, paragraph 2 of section 17, paragraph 1 of section 28, paragraphs 1, 2 and 5 of section 29 and paragraph 2 of section 54, which come into force on the date or dates to be fixed by the Government, and the provisions of paragraphs 2, 3 and 4 of section 28 and paragraphs 3 and 4 of section 29, which come into force on the second anniversary of the coming into force of paragraph 1 of section 28 and of paragraphs 1, 2 and 5 of section 29.