

AM 1
ss. 1 to 143, 146 to 158, 167 to 170, 172 to 190, 207 to 279, 298 to 310, 312 and
315 to 317

Bill 150

**An Act respecting mainly the
implementation of certain provisions of
the Budget Speeches of 17 March 2016
and 28 March 2017**

Sections 1 to 143, 146 to 158, 167 to 170, 172 to 190, 207 to 279, 298 to 310, 312
and 315 to 317

AMENDMENT:

Withdraw.

Adopté SM

AM 2
s. 144 (69.1)

Bill 150

**An Act respecting mainly the
implementation of certain provisions of
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Section 144

AMENDMENT:

Replace the numbers of subparagraphs z.3 to z.5 proposed by paragraph 2 by z.4 to z.6.

Adopté SDR

AM 3
s. 145 (69.8)

Bill 150

**An Act respecting mainly the
implementation of certain provisions of
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Section 145

AMENDMENT:

Replace “z.5” by “z.6”.

Adopté SM

Bill 150

**An Act respecting mainly the
implementation of certain provisions of
the Budget Speeches of 17 March 2016
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Section 159

AMENDMENT:

Replace by:

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

**“DIVISION I.3
“VOLUNTEER PROGRAM**

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

Adopté 8/11

Bill 150

**An Act respecting mainly the
implementation of certain provisions of
the Budget Speeches of 17 March 2016
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Section 163

AMENDMENT:

Replace by:

163. Section 61.0.0.1 of the Act is amended

(1) by replacing “or any of sections 350.52 to 350.52.2 of the Act respecting the Québec sales tax (chapter T-0.1)” by “any of sections 350.52 to 350.52.2 and 350.60.1 of the Act respecting the Québec sales tax (chapter T-0.1) or paragraph 1 of section 350.61 of that Act”;

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

Adopté SM

AM 6
s. 165 (350.60.1)

Bill 150

**An Act respecting mainly the
implementation of certain provisions of
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Section 165

AMENDMENT:

Insert before proposed section 350.61:

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

Adopte SM

AM 7
s. 165 (350.63)

Bill 150

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Section 165

AMENDMENT:

Insert "350.60.1," before "350.61".

Adopté SM

Bill 150

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Section 171

AMENDMENT:

Replace by:

171. The Minister of Revenue may establish and implement a transitional financial compensation program to subsidize the costs of acquiring and installing the equipment referred to in section 350.60.1 of the Act respecting the Québec sales tax (chapter T-0.1), enacted by section 165.

Adopté SM

AM 9
s. 198.1 (69.0.0.1)

Bill 150

**An Act respecting mainly the
implementation of certain provisions of
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and 28 March 2017**

Section 198.1

AMENDMENT:

Insert after section 198:

**DIVISION I.1
TAX ON LODGING**

TAX ADMINISTRATION ACT

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

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

Adepte SM

Bill 150

**An Act respecting mainly the
implementation of certain provisions of
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Section 198.2

AMENDMENT:

Insert after section 198.1:

ACT RESPECTING THE QUÉBEC SALES TAX

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

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

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

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

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

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

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

Adopté SM

Bill 150

**An Act respecting mainly the
implementation of certain provisions of
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Section 198.3

AMENDMENT:

Insert after section 198.2:

198.3. Section 541.24 of the Act is amended

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

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

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

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

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

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

Adapté SM

Bill 150

**An Act respecting mainly the
implementation of certain provisions of
the Budget Speeches of 17 March 2016
and 28 March 2017**

Section 198.4

AMENDMENT:

Insert after section 198.3:

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

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

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

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

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

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

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

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

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

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

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

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

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

Adopte SM

Bill 150

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Section 198.5

AMENDMENT:

Insert after section 198.4:

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

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

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

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

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

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

In addition, where the initial supply of an accommodation unit by the operator of a sleeping-accommodation establishment was made through a digital

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

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

Adepte SM

Bill 150

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Section 198.6

AMENDMENT:

Insert after section 198.5:

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

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

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

Adopté SM

Bill 150

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Section 198.7

AMENDMENT:

Insert after section 198.6:

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

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

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

Adopte SM

Bill 150

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Section 198.8

AMENDMENT:

Insert after section 198.7:

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

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

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

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

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

Adepte SM

Bill 150

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Section 198.9

AMENDMENT:

Insert after section 198.8:

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

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

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

Adopté SM

Bill 150

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Section 198.10

AMENDMENT:

Insert after section 198.9:

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

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

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

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

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

Adopté SM

AM 19
s. 198.11 (541.32)

Bill 150

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the Budget Speeches of 17 March 2016
and 28 March 2017**

Section 198.11

AMENDMENT:

Insert after section 198.10:

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

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

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

Adopte SM

AM 20
s. 297

Bill 150

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Section 297

AMENDMENT:

Strike out the second sentence.

Adopte S01

Bill 150

**An Act respecting mainly the
implementation of certain provisions of
the Budget Speeches of 17 March 2016
and 28 March 2017**

Section 310.1

AMENDMENT:

Insert after section 310:

CHAPTER XVII.1

MONITORING OF TRANSACTIONS ON IMMOVABLES

ACT RESPECTING DUTIES ON TRANSFERS OF IMMOVABLES

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

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

Adopté SM

Bill 150

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Section 310.2

AMENDMENT:

Insert after section 310.1:

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

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

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

Adopté SM

AM 23
s. 310.3 (17.4)

Bill 150

**An Act respecting mainly the
implementation of certain provisions of
the Budget Speeches of 17 March 2016
and 28 March 2017**

Section 310.3

AMENDMENT:

Insert after section 310.2:

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

Adopté SM

AM 24
s. 311.1 (78)

Bill 150

**An Act respecting mainly the
implementation of certain provisions of
the Budget Speeches of 17 March 2016
and 28 March 2017**

Section 311.1

AMENDMENT:

Insert after section 311:

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

Adopté SM

Bill 150

**An Act respecting mainly the
implementation of certain provisions of
the Budget Speeches of 17 March 2016
and 28 March 2017**

Section 314

AMENDMENT:

1. Replace "\$68,000,000" in paragraph 1 by "\$70,000,000".
2. Replace "\$16,000,000" and "\$13,000,000" in paragraph 2 by "\$69,000,000" and "\$68,000,000", respectively.

Adopté SN

AM 26
s. 166.1 (17.2)

Bill 150

**An Act respecting mainly the
implementation of certain provisions of
the Budget Speeches of 17 March 2016
and 28 March 2017**

Section 166.1

AMENDMENT:

Insert after section 166:

DIVISION II.1

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

TAX ADMINISTRATION ACT

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

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

Adopté SM

AM 27
s. 166.2 (17.2.1)

Bill 150

**An Act respecting mainly the
implementation of certain provisions of
the Budget Speeches of 17 March 2016
and 28 March 2017**

Section 166.2

AMENDMENT:

Insert after section 166.1:

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

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

Adopté SM

Bill 150

**An Act respecting mainly the
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Section 166.3

AMENDMENT:

Insert after section 166.2:

166.3. Section 17.3 of the Act is amended

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

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

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

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

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

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

Adepte SR

Bill 150

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Section 166.4

AMENDMENT:

Insert after section 166.3:

166.4. Section 17.5 of the Act is amended

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

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

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

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

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

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

1/2

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

Adopté SN

2/2

AM 30
s. 166.5 (17.8)

Bill 150

**An Act respecting mainly the
implementation of certain provisions of
the Budget Speeches of 17 March 2016
and 28 March 2017**

Section 166.5

AMENDMENT:

Insert after section 166.4:

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

Adopté SM

Bill 150

**An Act respecting mainly the
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the Budget Speeches of 17 March 2016
and 28 March 2017**

Section 166.6

AMENDMENT:

Insert after section 166.5:

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

Adopté S1

AM 32
s. 166.7 (20)

Bill 150

**An Act respecting mainly the
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the Budget Speeches of 17 March 2016
and 28 March 2017**

Section 166.7

AMENDMENT:

Insert after section 166.6:

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

Adopté SM

Bill 150

**An Act respecting mainly the
implementation of certain provisions of
the Budget Speeches of 17 March 2016
and 28 March 2017**

Section 166.8

AMENDMENT:

Insert after section 166.7:

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

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

Adopté SM

AM 34
s. 166.9 (24.0.1)

Bill 150

**An Act respecting mainly the
implementation of certain provisions of
the Budget Speeches of 17 March 2016
and 28 March 2017**

Section 166.9

AMENDMENT:

Insert after section 166.8:

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

Adopte SR

Bill 150

**An Act respecting mainly the
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Section 166.10

AMENDMENT:

Insert after section 166.9:

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

Adopté SM

AM 36
s. 166.11 (30.6)

Bill 150

**An Act respecting mainly the
implementation of certain provisions of
the Budget Speeches of 17 March 2016
and 28 March 2017**

Section 166.11

AMENDMENT:

Insert after section 166.10:

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

Adopte SM

Bill 150

**An Act respecting mainly the
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Section 166.12

AMENDMENT:

Insert after section 166.11:

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

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

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

Adopté SR

Bill 150

**An Act respecting mainly the
implementation of certain provisions of
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and 28 March 2017**

Section 166.13

AMENDMENT:

Insert after section 166.12:

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

Adopté SM

Bill 150

**An Act respecting mainly the
implementation of certain provisions of
the Budget Speeches of 17 March 2016
and 28 March 2017**

Section 166.14

AMENDMENT:

Insert after section 166.13:

ACT RESPECTING THE QUÉBEC SALES TAX

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

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

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

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

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

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

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

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

Adopté 87

Bill 150

**An Act respecting mainly the
implementation of certain provisions of
the Budget Speeches of 17 March 2016
and 28 March 2017**

Section 166.15

AMENDMENT:

Insert after section 166.14:

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

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

Adopté SM

Bill 150

**An Act respecting mainly the
implementation of certain provisions of
the Budget Speeches of 17 March 2016
and 28 March 2017**

Section 166.16

AMENDMENT:

Insert after section 166.15:

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

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

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

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

Adopté SM

Bill 150

**An Act respecting mainly the
implementation of certain provisions of
the Budget Speeches of 17 March 2016
and 28 March 2017**

Section 166.17

AMENDMENT:

Insert after section 166.16:

166.17. Section 400 of the Act is amended

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

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

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

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

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

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

Adepte SM

Bill 150

**An Act respecting mainly the
implementation of certain provisions of
the Budget Speeches of 17 March 2016
and 28 March 2017**

Section 166.18

AMENDMENT:

Insert after section 166.17:

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

“CHAPTER VIII.1

“TAX COLLECTION AND REMITTANCE—NON-RESIDENT SUPPLIERS

“DIVISION I

“DEFINITIONS AND GENERAL RULES

“477.2.For the purposes of this chapter,

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

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

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

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

and the recipient such as billing, the terms and conditions of the transaction and the terms of delivery;

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

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

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

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

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

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

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

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

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

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

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

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

- (a) the recipient’s billing address,
- (b) the recipient’s home or business address,
- (c) the IP address of the device used by the recipient at the time the agreement relating to the supply is entered into or similar data obtained at that time through another geolocation method,
- (d) the recipient’s payment-related bank information or the billing address used by the bank,
- (e) the information from a SIM card used by the recipient,
- (f) the place at which a landline telephone service is supplied to the recipient, or
- (g) any other relevant information; and

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

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

Where the person referred to in subparagraph 2 of the first paragraph cannot, because of the person’s business practices, obtain two non-contradictory pieces of information to determine, in the ordinary course of the person’s

operations, the usual place of residence of the recipient of a supply, the Minister may allow an alternative method to be used.

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

“DIVISION II “REGISTRATION

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

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

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

“DIVISION III “COLLECTION

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

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

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

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

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

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

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

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

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

“DIVISION IV

“REPORTING AND REMITTANCE

“§1. — *Reporting period*

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

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

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

“§2. — *Filing of the return*

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

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

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

A – B.

For the purposes of the formula in the first paragraph,

(1) A is the total of

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

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

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

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

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

“§4. — *Tax remittance*

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

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

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

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

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

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

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

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

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

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

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

"§5. — Adjustment or refund

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

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

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

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

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

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

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

$$A \times B.$$

For the purposes of the formula in the first paragraph,

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

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

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

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

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

"DIVISION V **"PENALTY**

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

Adopte SDI

Bill 150

**An Act respecting mainly the
implementation of certain provisions of
the Budget Speeches of 17 March 2016
and 28 March 2017**

Section 166.19

AMENDMENT:

Insert after section 166.18:

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

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

Adopté SM

Bill 150

**An Act respecting mainly the
implementation of certain provisions of
the Budget Speeches of 17 March 2016
and 28 March 2017**

Section 166.20

AMENDMENT:

Insert after section 166.19:

REGULATION RESPECTING THE QUÉBEC SALES TAX

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

“PRESCRIBED FOREIGN CURRENCIES

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

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

Adopté SM

AM 46
s. 318 (164)

Bill 150

**An Act respecting mainly the
implementation of certain provisions of
the Budget Speeches of 17 March 2016
and 28 March 2017**

Section 318

AMENDMENT:

Replace by:

318. Section 164 and paragraph 1 of section 166 have effect from 1 July 2017
and sections 198.1 to 198.11 have effect from 29 August 2017.

Adopté SM

Bill 150

**An Act respecting mainly the
implementation of certain provisions of
the Budget Speeches of 17 March 2016
and 28 March 2017**

Section 319

AMENDMENT:

Replace by:

319. This Act comes into force on (*insert the date of assent to this Act*), except

(1) sections 282, 284 and 287 to 297, which come into force on (*insert the date that is 90 days after the date of assent to this Act*);

(2) sections 166.1 to 166.14 and 166.16 to 166.20, which come into force on

(a) 1 January 2019, in respect of

i. a foreign specified supplier; and

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

(b) 1 September 2019, in respect of

i. a Canadian specified supplier; and

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

(3) section 166.15, which comes into force on 1 September 2019; and

(4) sections 160 to 163 and 165, paragraph 2 of section 166, and section 196 to the extent that it amends section 60.4 of the Tax Administration Act (chapter A-6.002) to refer to paragraph 2 of section 350.61 of the Act

respecting the Québec sales tax (chapter T-0.1), which come into force on the date or dates to be set by the Government.

Adopté SM

AM 48
Schedule I

Bill 150

**An Act respecting mainly the
implementation of certain provisions of
the Budget Speeches of 17 March 2016
and 28 March 2017**

Schedule I

AMENDMENT:

Withdraw.

Adopte SN

AM 49

Chap. I to VIII, X, XI, XIII to XV and XVII (headings)

Bill 150

**An Act respecting mainly the
implementation of certain provisions of
the Budget Speeches of 17 March 2016
and 28 March 2017**

Chapters I to VIII, X, XI, XIII to XV and XVII

AMENDMENT:

Strike out the headings, including the headings of the divisions included in those chapters.

Adopté SM

AM 50
Chap. IX, Div. I (heading)

Bill 150

**An Act respecting mainly the
implementation of certain provisions of
the Budget Speeches of 17 March 2016
and 28 March 2017**

Chapter IX, Division I

AMENDMENT:

Strike out “, SUMMARY APPEALS” in the heading.

Adopté SI

AM 51
Chap. IX, Div. III (heading)

Bill 150

**An Act respecting mainly the
implementation of certain provisions of
the Budget Speeches of 17 March 2016
and 28 March 2017**

Chapter IX, Division III

AMENDMENT:

Strike out the heading.

Adopté SM

Bill 150

**An Act respecting mainly the
implementation of certain provisions of
the Budget Speeches of 17 March 2016
and 28 March 2017**

Chapter XII, Division I

AMENDMENT:

Replace the heading by:

SUPERVISION

Adopté SM

AM 53
Title

Bill 150

**An Act respecting mainly the
implementation of certain provisions of
the Budget Speeches of 17 March 2016
and 28 March 2017**

Title

AMENDMENT:

Replace by:

An Act to better regulate the digital economy as regards e-commerce, remunerated passenger transportation and tourist accommodation and to amend various legislative provisions

Adepté S91