

Bill 90

**An Act to amend the Taxation Act, the
Act respecting the Québec sales tax and
other provisions**

Section 203

AMENDMENT:

Replace “*(insert the date that is three months after the date of introduction of this bill)*” in subsection 3 by “31 October 2021”.

Adapté
SP

Bill 90

**An Act to amend the Taxation Act, the
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Section 0.1

AMENDMENT:

Insert before section 1:

0.1. (1) Section 34 of the Tax Administration Act (chapter A-6.002) is amended, in subsection 1,

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

“The registers and the supporting documents that support the information contained in the registers must be kept in the appropriate form and contain the information necessary to establish any amount that must be deducted, withheld, collected or paid under a fiscal law.”;

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

“The Minister may determine the form the registers and supporting documents are to take, the information they must contain as well as any other terms and conditions and, where applicable, shall inform the person concerned of such requirements by means of a writing notified by registered mail or personal service which directs the person concerned to comply with them.”

(2) Subsection 1 applies from 1 July 2021.

*Adopté
SPR*

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Section 3

AMENDMENT:

1. Replace “following section” in the portion before proposed section 37.1.6 of the Tax Administration Act by “following sections”.

2. Insert after proposed section 37.1.6 of the Tax Administration Act:

“**37.1.7.** The Minister may require a person that is required to file an information return under section 477.18.7 or 477.18.8 of the Act respecting the Québec sales tax (chapter T-0.1) to file that return with the Minister by way of electronic filing according to the terms and conditions determined by the Minister.”

3. Replace subsection 2 by:

(2) Subsection 1, where it enacts section 37.1.6 of the Act, has effect from 1 January 2020.

(3) Subsection 1, where it enacts section 37.1.7 of the Act, applies from 1 July 2021.

*Adopté
SP*

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Section 4.1

AMENDMENT:

Insert after section 4:

4.1. Section 64 of the Act is amended by replacing “or in section 1049 or 1049.0.5 of the Taxation Act (chapter I-3)” by “, in section 1049 or 1049.0.5 of the Taxation Act (chapter I-3) or in section 477.19 of the Act respecting the Québec sales tax (chapter T-0.1)”.

*Adopte
SPR*

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other provisions**

Section 4.2

AMENDMENT:

4.2. (1) Section 69.0.0.1 of the Act is amended by adding the following paragraph at the end:

“In the case of a person that is registered under Division II of Chapter VIII.1 of Title 1 of the Act respecting the Québec sales tax (chapter T-0.1) or ceases to be so registered, the effective date of the registration and the date on which the person ceases to be registered are also public information.”

(2) Subsection 1 applies from 1 July 2021.

*Adopté
SP*

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Section 170

AMENDMENT:

Replace by:

170. (1) Section 1 of the Act respecting the Québec sales tax (chapter T-0.1), amended by section (*insert the number of the section in Bill 74 that amends section 1 of the Act respecting the Québec sales tax*) of chapter (*insert the chapter number of that bill*) of the statutes of (*insert the year of assent to that bill*), is again amended

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

““distribution platform operator” has the meaning assigned by section 477.2;”;

(2) by striking out the definitions of “specified digital platform” and “specified supplier”;

(3) by replacing the definition of “passenger vehicle” by the following definition:

““passenger vehicle” means a passenger vehicle or a zero-emission passenger vehicle, within the meaning assigned to those expressions by section 1 of the Taxation Act;”.

(2) Paragraphs 1 and 2 of subsection 1 apply from 1 July 2021.

(3) Paragraph 3 of subsection 1 has effect from 19 March 2019.

*Adopté
SPR*

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other provisions**

Section 173.1

AMENDMENT:

Insert after section 173:

173.1. (1) Section 23 of the Act is amended

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

“(2.1) the supply is a qualifying corporeal movable property supply, within the meaning of section 477.2, and the person is required under section 477.18.3 to be registered under Division I of Chapter VIII at the time the supply is made;”;

(2) by striking out paragraph 4;

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

“(5) the person is a Canadian specified supplier registered under Division II of Chapter VIII.1 and the supply is a designated supply, within the meaning of section 477.2, or a supply of corporeal movable property made to a specified Québec consumer;”;

(4) by striking out paragraph 6.

(2) Subsection 1 applies from 1 July 2021. It also applies in respect of a supply referred to in section 477.18.4 of the Act, enacted by subsection 1 of section (*insert the number of the section in this Act that enacts section 477.18.4 of the Act respecting the Québec sales tax*) of this Act, that is made before 1 July 2021 if all of the consideration for the supply becomes due after 30 June 2021 or is paid after that date without having become due.

Adopté
SPL

Bill 90

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Section 176.1

AMENDMENT:

Insert after section 176:

176.1. (1) Section 183 of the Act, amended by section (*insert the number of the section in Bill 74 that amends section 183 of the Act respecting the Québec sales tax*) of chapter (*insert the chapter number of that bill*) of the statutes of (*insert the year of assent to that bill*), is again amended by striking out paragraph 3.

(2) Subsection 1 applies from 1 July 2021.

*Adepté
SPR*

Bill 90

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other provisions**

Section 179.1

AMENDMENT:

Insert after section 179:

179.1. (1) Section 296.1 of the Act is replaced by the following section:

“**296.1.**Section 294 does not apply to

(1) a person registered under Chapter VIII.1; or

(2) a person not resident in Québec that makes a supply in Québec of admissions in respect of an activity, a seminar, an event or a place of amusement and whose only business carried on in Québec is the making of such supplies.”

(2) Subsection 1 applies from 1 July 2021.

*Adopté
SPR*

Bill 90

**An Act to amend the Taxation Act, the
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other provisions**

Section 179.2

AMENDMENT:

179.2. (1) The Act is amended by inserting the following section after section 327.2.1, enacted by section *(insert the number of the section in Bill 74 that enacts section 327.2.1 of the Act respecting the Québec sales tax)* of chapter *(insert the chapter number of that bill)* of the statutes of *(insert the year of assent to that bill)*:

“327.2.2. The second paragraph of section 327.1 does not apply to a taxable supply referred to in subparagraph 1 where

(1) subparagraphs 1 to 3 of the first paragraph of section 327.1 apply to a taxable supply in respect of particular corporeal movable property that is made by a registrant and is referred to in any of subparagraphs *a* to *c* of subparagraph 1 of the first paragraph of section 327.1;

(2) the transfer referred to in subparagraph 2 of the first paragraph of section 327.1 of physical possession of the particular property is to a person (in this section referred to as the “consignee”) that is acquiring physical possession of the particular property as the recipient of a taxable supply made by way of sale of the particular property that

(*a*) is deemed under section 477.18.4 to have been made by a distribution platform operator, and

(*b*) would, but for section 477.18.4, be made by a non-resident person;

(3) the distribution platform operator is registered under Division I of Chapter VIII; and

(4) the non-resident person gives to the registrant, and the registrant retains, a certificate that

(a) acknowledges that the consignee acquired physical possession of the particular property as the recipient of a taxable supply and that the distribution platform operator is required to collect tax in respect of that taxable supply, and

(b) states the distribution platform operator's name and registration number assigned under section 415 or 415.0.6.

Where the first paragraph applies, the taxable supply referred to in subparagraph 1 of that paragraph is deemed to have been made outside Québec.”

(2) Subsection 1 applies from 1 July 2021.

Adopté
SP2

Bill 90

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Section 185.1

AMENDMENT:

Insert after section 185:

185.1. (1) The Act is amended by inserting the following section after section 407.6.1:

“**407.7.** Despite section 407, a person that is required, in accordance with section 477.18.3, to be registered under this division is required to be registered for the purposes of this Title.”

(2) Subsection 1 applies from 1 July 2021.

*Adopté
SPR*

Bill 90

**An Act to amend the Taxation Act, the
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Section 185.2

AMENDMENT:

185.2. (1) Section 410 of the Act is replaced by the following section:

“**410.** Every person (other than a person registered under Division II of Chapter VIII.1) that enters Québec for the purpose of making taxable supplies of admissions in respect of an activity, seminar, event or place of amusement is required to be registered and shall, before making any such supply, apply to the Minister for registration.”

(2) Subsection 1 applies from 1 July 2021.

Adopté
SP

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other provisions**

Section 186

AMENDMENT:

Replace by:

186. (1) Section 410.1 of the Act is amended, in the first paragraph,

(1) by replacing “under sections 407 to 407.6” in the portion before subparagraph 1 by “under any of sections 407 to 407.6 and 407.7”;

(2) by replacing subparagraph 1.4 by the following subparagraph:

“(1.4) in the case of a person required under section 407.5 to be registered in respect of the retail sale of new tires or the sale of road vehicles or the retail leasing of new tires or the long term leasing of road vehicles, the day the person engages in the first sale or leasing of new tires or road vehicles in Québec;”;

(3) by inserting the following subparagraph after subparagraph 1.5:

“(1.6) in the case of a person required under section 407.7 to be registered, the first day on which the person is required, in accordance with section 477.18.3, to be registered under this division; and”.

(2) Paragraphs 1 and 3 of subsection 1 apply from 1 July 2021.

*Adopté
SPM*

Bill 90

**An Act to amend the Taxation Act, the
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other provisions**

Section 186.1

AMENDMENT:

Insert after section 186:

186.1. (1) Section 411 of the Act is amended by inserting “, 407.7” after “407.6” in the portion before subparagraph 1 of the first paragraph.

(2) Subsection 1 applies from 1 July 2021.

*Adopté
SPR*

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Section 186.2

AMENDMENT:

186.2. (1) Section 412 of the Act is amended by adding the following paragraph at the end:

“Where the application referred to in the first paragraph is made by a person that is required to be registered under section 407.7, it must also contain the registration number assigned to that person in accordance with subsection 1 of section 241 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15).”

(2) Subsection 1 applies from 1 July 2021.

*Adapté
SPE*

Bill 90

**An Act to amend the Taxation Act, the
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other provisions**

Section 189.1

AMENDMENT:

Insert after section 189:

189.1. (1) The heading of Chapter VIII.1 of Title I of the Act is amended by replacing “NON-RESIDENT SUPPLIERS” by “ELECTRONIC COMMERCE”.

(2) Subsection 1 applies from 1 July 2021.

*Adopté
SPR*

Bill 90

**An Act to amend the Taxation Act, the
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Section 189.2

AMENDMENT:

189.2. (1) Section 477.2 of the Act is amended

(1) by striking out the definition of “Québec consumer” in the first paragraph;

(2) by replacing the definition of “specified Québec consumer” in the first paragraph by the following definition:

““specified Québec consumer” means a recipient of a supply in respect of which the following conditions are met:

(1) the recipient has not provided to the supplier, or to a distribution platform operator in respect of the supply, evidence satisfactory to the Minister that the recipient is registered under Division I of Chapter VIII; and

(2) the usual place of residence of the recipient, determined in accordance with section 477.3, is situated in Québec;”;

(3) by inserting the following definitions in alphabetical order in the first paragraph:

““accommodation platform operator”, in respect of a supply of short-term accommodation made through an accommodation platform, means a person (other than the supplier or an excluded operator in respect of the supply) that

(1) controls or sets the essential elements of the transaction between the supplier and the recipient;

(2) if paragraph 1 does not apply to any person, is involved, directly or through arrangements with third parties, in collecting, receiving or charging the consideration for the supply and transmitting all or part of the consideration to the supplier; or

- (3) is a prescribed person;

““distribution platform operator”, in respect of a supply of property or a service made through a specified distribution platform, means a person (other than the supplier or an excluded operator in respect of the supply) that

- (1) controls or sets the essential elements of the transaction between the supplier and the recipient;

- (2) if paragraph 1 does not apply to any person, is involved, directly or through arrangements with third parties, in collecting, receiving or charging the consideration for the supply and transmitting all or part of the consideration to the supplier; or

- (3) is a prescribed person;

““excluded operator” means a person that, in respect of a supply of property or a service,

- (1) meets the following conditions:

- (a) the person does not set, directly or indirectly, any of the terms and conditions under which the supply is made,

- (b) the person is not involved, directly or indirectly, in authorizing the charge to the recipient of the supply in respect of the payment of the consideration for the supply, and

- (c) the person is not involved, directly or indirectly, in the ordering of the property or service, or in the delivery of the property or the rendering of the service;

- (2) solely provides for the listing or advertising of the property or service or for the redirecting or transferring to a digital platform on which the property or service is offered;

- (3) is solely a payment processor; or

- (4) is a prescribed person;

““false statement” includes a statement that is misleading because of an omission from the statement;”;

(4) by replacing the definitions of “Canadian specified supplier”, “foreign specified supplier” and “specified supplier” in the first paragraph by the following definitions:

““Canadian specified supplier” means a specified supplier that is registered under subdivision D of Division V of Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15);

““foreign specified supplier” means a specified supplier that is not resident in Canada, does not make supplies in the course of a business carried on in Canada and is not registered under subdivision D of Division V of Part IX of the Excise Tax Act;

““specified supplier” means a person not resident in Québec that does not make supplies in the course of a business carried on in Québec and that is not registered under Division I of Chapter VIII;”;

(5) by inserting the following definitions in alphabetical order in the first paragraph:

““accommodation platform” means a digital platform through which a person facilitates the making of a supply of short-term accommodation situated in Québec by another person that is not registered under Division I of Chapter VIII;

““designated qualifying corporeal movable property supply” means a supply made by way of sale of corporeal movable property that is, under the agreement for the supply, to be delivered in Québec to a specified Québec consumer, other than

(1) an exempt or zero-rated supply;

(2) a supply of corporeal movable property sent by mail or courier to the specified Québec consumer at an address in Québec from an address outside Canada by the supplier or by another person acting on behalf of the supplier, if the supplier maintains evidence satisfactory to the Minister that the property was so sent;

(3) a supply that is deemed under section 327.9 to have been made outside Québec;

(4) a qualifying corporeal movable property supply; and

(5) a prescribed supply;

““designated supply” means a taxable supply of incorporeal movable property or a service made in Québec, other than

(1) a supply that is made through a specified distribution platform and in respect of which a person registered under Division II of this chapter or Division I of Chapter VIII is a distribution platform operator;

(2) a supply of a service

(a) that is made to a person in connection with a supply of short-term accommodation made to the person, and

(b) the consideration for which represents a booking fee, administration fee or other similar charge;

(3) a supply of a service that is deemed under section 327.9 to have been made outside Québec; and

(4) a prescribed supply;

““digital platform” includes a website, an electronic portal, gateway, store or distribution platform or any other similar electronic interface but does not include

(1) an electronic interface that solely processes payments; or

(2) a prescribed platform or interface;

““qualifying corporeal movable property supply” means a supply made by way of sale of corporeal movable property that is, under the agreement for the supply, to be delivered in Québec to the recipient, other than

(1) an exempt or zero-rated supply;

(2) a supply of corporeal movable property sent by mail or courier to the recipient at an address in Québec from an address outside Québec by the supplier or by another person acting on behalf of the supplier, if the supplier maintains evidence satisfactory to the Minister that the property was so sent;

(3) a supply that is deemed under section 327.9 to have been made outside Québec; and

(4) a prescribed supply;

““Québec accommodation related supply” means a taxable supply of a service

(1) that is made to a person in connection with a supply of short-term accommodation situated in Québec made to the person; and

(2) the consideration for which represents a booking fee, administration fee or other similar charge;

““specified distribution platform” means a digital platform through which a person facilitates the making of one or more of the following supplies:

(1) a designated supply by another person that is a Canadian specified supplier;

(2) a specified supply by another person that is a specified supplier;

(3) a qualifying corporeal movable property supply by another person that is not registered under Division I of Chapter VIII; or

(4) a designated qualifying corporeal movable property supply by a specified supplier;

““specified supply” means a taxable supply of incorporeal movable property or a service, other than

(1) a supply of incorporeal movable property that

(a) may not be used in Québec,

(b) relates to an immovable situated outside Québec, or

(c) relates to corporeal movable property ordinarily situated outside Québec;

(2) a supply of a service that

(a) may only be consumed or used outside Québec,

(b) is in relation to an immovable situated outside Québec, or

(c) is rendered in connection with criminal, civil or administrative litigation that is brought outside Québec (other than a service rendered before the commencement of such litigation) or that is in the nature of an appeal from a decision resulting from such litigation;

(3) a supply of a service that is deemed under section 327.9 to have been made outside Québec;

- (4) a supply of a service
 - (a) that is made to a person in connection with a supply of short-term accommodation made to the person, and
 - (b) the consideration for which represents a booking fee, administration fee or other similar charge; and
- (5) a prescribed supply.”;
- (6) by striking out the definitions of “specified digital platform” and “specified threshold” in the first paragraph;
- (7) by striking out the second paragraph.
- (2) Subsection 1 applies from 1 July 2021.

Adopte
SP

Bill 90

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Section 189.3

AMENDMENT:

189.3. (1) Sections 477.3 and 477.4 of the Act are replaced by the following sections:

“**477.3.** To determine whether the usual place of residence of the recipient of a supply is situated in Québec, a person referred to in section 477.4.3 or 477.6 shall, in respect of the supply, have obtained in the ordinary course of the person’s operations two or more pieces of information from among the following that reasonably support that conclusion:

- (1) the recipient’s billing address;
- (2) the recipient’s home address;
- (3) the recipient’s business address;
- (4) 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;
- (5) payment-related information in respect of the recipient or other information used by the payment system, such as the recipient’s payment-related bank information or the billing address used by the bank;
- (6) the information from a subscriber identity module, or other similar module, used by the recipient;
- (7) the place at which a landline communication service is supplied to the recipient; or
- (8) any other relevant information specified by the Minister.

Where the person referred to in the first paragraph has obtained, in the ordinary course of the person's operations, two or more pieces of information from among those provided for in subparagraphs 1 to 8 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 take into account the pieces of information that are, in the circumstances, reasonably considered to be more reliable in determining the place of residence.

Where the person referred to in the first paragraph cannot obtain two or more 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.

Where the person referred to in the first paragraph has determined, in accordance with the first, second and third paragraphs, that the usual place of residence of the recipient of a supply is situated in Québec, the person has obtained in the ordinary course of the person's operations one or more addresses that are a home or business address of the recipient in Canada outside Québec and the person has not obtained in the ordinary course of the person's operations the same number or a greater number of addresses that are a home or business address of the recipient in Québec, the usual place of residence of the recipient is deemed, despite those paragraphs, to be situated outside Québec.

"477.4.For the purposes of this Title and despite sections 22.15.2, 22.31, 22.32 and 23, the following rules apply:

(1) a specified supply that is made by a person registered under Division II, other than a Canadian specified supplier, to a specified Québec consumer is deemed to be made in Québec; and

(2) a Québec accommodation related supply that is made by a person registered under Division II to a recipient that has not provided to the person evidence satisfactory to the Minister that the recipient is registered under Division I of Chapter VIII is deemed to be made in Québec and, where that supply is a supply to which Chapter IV applies, the supply is deemed not to be a supply to which that chapter applies."

(2) Subsection 1, where it replaces section 477.3 of the Act, applies from 1 July 2021.

(3) Subsection 1, where it replaces section 477.4 of the Act, applies

(1) in respect of a supply made after 30 June 2021; or

(2) in respect of a supply made before 1 July 2021 if all or part of the consideration for the supply becomes due after 30 June 2021 or is paid after that date without having become due.

(4) However, where section 477.4 of the Act applies in respect of a supply referred to in paragraph 2 of subsection 3 that is a specified supply or a Québec accommodation related supply, paragraph 3 of section 23 of the Act does not apply in respect of the supply and part of the consideration for the supply becomes due before 1 July 2021 or is paid before that date without having become due, the following rules apply:

(1) for the purposes of Title I of the Act, that part of the consideration is not to be included in calculating the tax payable in respect of the supply; and

(2) for the purposes of sections 18 to 18.0.3, 26 to 26.5, 279.1 to 279.4 and 472 of the Act,

(a) the supply is deemed to be made outside Québec, despite section 477.4 of the Act, enacted by subsection 1; and

(b) the part of the consideration for the supply that becomes due after 30 June 2021, or that is paid after that date without having become due, is not to be included in calculating the tax payable in respect of the supply.

Adopté
SR

Bill 90

**An Act to amend the Taxation Act, the
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Section 189.4

AMENDMENT:

189.4. (1) The Act is amended by inserting the following sections after section 477.4:

“**477.4.1.** For the purposes of this Title and despite sections 22.15.2, 22.31, 22.32 and 23, where a person that is registered under Division I of Chapter VIII or carrying on a business in Québec makes a Québec accommodation related supply, the supply is deemed to be made in Québec and, where that supply is a supply to which Chapter IV applies, the supply is deemed not to be a supply to which that chapter applies.

“**477.4.2.** For the purposes of this Title, where a particular person that is registered under Division II makes, with a registrant described in section 41.0.2, an election under section 41.0.1 in respect of a particular supply, the registrant is deemed not to have made a supply to the particular person of a service of acting as mandatary described in section 41.0.2 in respect of the particular supply.”

(2) Subsection 1, where it enacts section 477.4.1 of the Act, applies

(1) in respect of a supply made after 30 June 2021; or

(2) in respect of a supply made before 1 July 2021 if all or part of the consideration for the supply becomes due after 30 June 2021 or is paid after that date without having become due.

(3) However, where section 477.4.1 of the Act applies in respect of a supply referred to in paragraph 2 of subsection 2 that is a Québec accommodation related supply, paragraph 3 of section 23 of the Act does not apply in respect of the supply and part of the consideration for the supply becomes due before 1 July 2021 or is paid before that date without having become due, the following rules apply:

(1) for the purposes of Title I of the Act, that part of the consideration is not to be included in calculating the tax payable in respect of the supply; and

(2) for the purposes of sections 18 to 18.0.3, 26 to 26.5, 279.1 to 279.4 and 472 of the Act,

(a) the supply is deemed to be made outside Québec, despite section 477.4.1 of the Act, enacted by subsection 1; and

(b) the part of the consideration for the supply that becomes due after 30 June 2021, or that is paid after that date without having become due, is not to be included in calculating the tax payable in respect of the supply.

(4) Subsection 1, where it enacts section 477.4.2 of the Act, applies from 1 July 2021.

Adopté
SPR

Bill 90

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Section 189.5

AMENDMENT:

189.5. (1) The heading of Division II of Chapter VIII.1 of Title I of the Act is amended by adding “—SPECIFIED SYSTEM” at the end.

(2) Subsection 1 applies from 1 July 2021.

*Adopté
SPM*

Bill 90

**An Act to amend the Taxation Act, the
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other provisions**

Section 189.6

AMENDMENT:

189.6. (1) The Act is amended by inserting the following section before section 477.5:

“477.4.3. For the purposes of this division, the threshold amount of a particular person for a period is the total of all amounts each of which is an amount that is, or that could reasonably be expected to be, the value of the consideration for a supply that is, or that could reasonably be expected to be,

(1) where the particular person is a foreign specified supplier, a specified supply made during that period by the particular person to a specified Québec consumer (other than a zero-rated supply or a supply that is deemed to have been made by another person under paragraph 1 of section 477.5.1 or subparagraph *a* of paragraph 1 of section 477.5.2);

(2) where the particular person is a Canadian specified supplier, a designated supply made during that period by the particular person to a specified Québec consumer (other than a zero-rated supply or a supply made through a specified distribution platform);

(3) where the particular person is a Canadian specified supplier, the taxable supply of corporeal movable property made in Québec during that period by the particular person to a specified Québec consumer (other than a zero-rated supply or a supply that is deemed to have been made by another person under paragraph 1 of section 477.5.5);

(4) where the particular person is a specified supplier, a Québec accommodation related supply made during that period by the particular person to another person that is not registered under Division I of Chapter VIII;

(5) where the particular person is a distribution platform operator in respect of a specified supply (other than a zero-rated supply) made during that period through a specified distribution platform by a specified supplier to a

specified Québec consumer, a specified supply (other than a zero-rated supply) that a specified supplier has made during that period through the specified distribution platform to a specified Québec consumer and in respect of which the particular person or any other person is a distribution platform operator;

(6) where the particular person is a distribution platform operator in respect of a designated qualifying corporeal movable property supply or a qualifying corporeal movable property supply made during that period through a specified distribution platform by a specified supplier to a specified Québec consumer, a designated qualifying corporeal movable property supply or a qualifying corporeal movable property supply that a specified supplier has made during that period through the specified distribution platform to a specified Québec consumer and in respect of which the particular person or any other person is a distribution platform operator; or

(7) where the particular person is an accommodation platform operator in respect of an accommodation supply—being a taxable supply of short-term accommodation situated in Québec made by a person that is not registered under Division I of Chapter VIII to a recipient that is not registered under that division—that is made during that period through an accommodation platform, an accommodation supply that is made during that period through the accommodation platform and in respect of which the particular person or any other person is an accommodation platform operator.

For the purposes of subparagraphs 2 and 3 of the first paragraph, this Title is to be read without reference to section 23.

Where the consideration for a supply is expressed in foreign currency, the person referred to in the first paragraph shall, for the purpose of computing the total described in that paragraph and 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 paragraph.”

(2) Subsection 1 applies from 1 July 2021. It also applies in respect of a supply referred to in section 477.4 of the Act, enacted by subsection 1 of section *(insert the number of the section in this Act that replaces section 477.4 of the Act respecting the Québec sales tax)* of this Act, in section 477.4.1 of the Act, enacted by subsection 1 of section *(insert the number of the section in this Act that enacts section 477.4.1 of the Act respecting the Québec sales tax)* of this Act, or in any of sections 477.5.1 to 477.5.5 of the Act, enacted by subsection 1 of section *(insert the number of the section in this Act that enacts sections 477.5.1 to 477.5.5 of the Act respecting the Québec sales tax)* of this Act, that is made before 1 July 2021 if all or part of the consideration for the supply becomes due after 30 June 2021 or is paid after that date without having become due.

Bill 90

**An Act to amend the Taxation Act, the
Act respecting the Québec sales tax and
other provisions**

Section 189.7

AMENDMENT:

189.7. (1) Section 477.5 of the Act is amended

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

“Every person (other than a registrant or a person that carries on a business in Québec) that is a specified supplier at any time, a distribution platform operator in respect of a supply made at any time or an accommodation platform operator in respect of a supply made at any time is required at that time to be registered under this division if the threshold amount of the person for any period of 12 months that includes that time (other than a period that begins before 1 July 2021) exceeds \$30,000.”;

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

“Where a person that is registered under this division becomes registered under Division I of Chapter VIII on a particular day, the person ceases to be registered under this division effective on the particular day.

The Minister may, after giving a person that is registered under this division reasonable written notice, cancel the registration of the person if the Minister is satisfied that the registration is not required for the purposes of this division.

On request from a person, the Minister may cancel the registration of the person under this division if the Minister is satisfied that the registration is not required for the purposes of this division.

Where the Minister cancels the registration of a person under the sixth or seventh paragraph, the Minister shall notify the person of the cancellation and its effective date.”

(2) Subsection 1 applies from 1 July 2021. It also applies in respect of a supply referred to in section 477.4 of the Act, enacted by subsection 1 of section

(insert the number of the section in this Act that replaces section 477.4 of the Act respecting the Québec sales tax) of this Act, in section 477.4.1 of the Act, enacted by subsection 1 of section *(insert the number of the section in this Act that enacts section 477.4.1 of the Act respecting the Québec sales tax)* of this Act, or in any of sections 477.5.1 to 477.5.5 of the Act, enacted by subsection 1 of section *(insert the number of the section in this Act that enacts sections 477.5.1 to 477.5.5 of the Act respecting the Québec sales tax)* of this Act, that is made before 1 July 2021 if all or part of the consideration for the supply becomes due after 30 June 2021 or is paid after that date without having become due.

(3) For the purposes of the first paragraph of section 477.5 of the Act, the supply referred to in subsection 2 is deemed to be made on 1 July 2021.

Adopté
SPR

Bill 90

**An Act to amend the Taxation Act, the
Act respecting the Québec sales tax and
other provisions**

Section 189.8

AMENDMENT:

189.8. (1) The Act is amended by inserting the following division after section 477.5:

“DIVISION II.1

“PRESUMPTIONS—SUPPLIERS

“477.5.1. Where a specified supply is made through a specified distribution platform by a specified supplier to a specified Québec consumer and where another person registered under Division II is a distribution platform operator in respect of the specified supply, then, for the purposes of this Title (except for section 477.2, subparagraph 5 of the first paragraph of section 477.4.3 and sections 407 to 412), the following rules apply:

(1) the specified supply is deemed to have been made by the other person and not by the specified supplier; and

(2) the other person is deemed not to have made a supply of services relating to the specified supply to the specified supplier.

“477.5.2. Where a specified supply is made through a specified distribution platform by a specified supplier, where another person that is registered under Division I of Chapter VIII, or that carries on a business in Québec, is a distribution platform operator in respect of the specified supply and where, but for section 23, the specified supply would have been made in Québec, the following rules apply:

(1) where the other person is registered under Division I of Chapter VIII, for the purposes of this Title (except for section 477.2, subparagraph 5 of the first paragraph of section 477.4.3 and sections 407 to 412),

(a) the specified supply is deemed to have been made by the other person and not by the specified supplier, and

(b) the other person is deemed not to have made a supply of services relating to the specified supply to the specified supplier; and

(2) in any other case, for the purposes of sections 294 to 297, 462 and 462.1, the specified supply is deemed to have been made by the other person and not by the specified supplier.

“477.5.3. Where a particular supply that is a taxable supply of short-term accommodation situated in Québec is made through an accommodation platform by a particular person that is not registered under Division I of Chapter VIII, where another person that is registered under Division II is an accommodation platform operator in respect of the particular supply and where the recipient has not provided to the other person evidence satisfactory to the Minister that the recipient is registered under Division I of Chapter VIII, then, for the purposes of this Title (except for sections 294 to 297 and 477.2, subparagraph 7 of the first paragraph of section 477.4.3 and sections 407 to 412, 462 and 462.1), the following rules apply:

(1) the particular supply is deemed to have been made by the other person and not by the particular person; and

(2) the other person is deemed not to have made a supply of services relating to the particular supply to the particular person.

“477.5.4. Where a particular supply that is a taxable supply of short-term accommodation situated in Québec is made through an accommodation platform by a particular person that is not registered under Division I of Chapter VIII and where another person that is registered under that division, or that carries on a business in Québec, is an accommodation platform operator in respect of the particular supply, then, for the purposes of this Title (except for sections 294 to 297, 462 and 462.1, in respect of the particular person, and except for section 477.2, subparagraph 7 of the first paragraph of section 477.4.3 and sections 407 to 412), the following rules apply:

(1) the particular supply is deemed to have been made by the other person and not by the particular person; and

(2) the other person is deemed not to have made a supply of services relating to the particular supply to the particular person.

“477.5.5. Where a designated qualifying corporeal movable property supply or a qualifying corporeal movable property supply is made through a specified distribution platform by a specified supplier to a specified Québec consumer and where another person that is registered under Division II is a distribution platform operator in respect of the supply of the property, then, for the

purposes of this Title (except for section 477.2, subparagraph 6 of the first paragraph of section 477.4.3 and sections 407 to 412), the following rules apply:

(1) the supply of the property is deemed to have been made by the other person and not by the specified supplier;

(2) sections 22.7, 22.9 and 23 do not apply in respect of the supply of the property and the supply is deemed to have been made in Québec; and

(3) the other person is deemed not to have made a supply of services relating to the supply of the property to the specified supplier.

“477.5.6. Where a particular person that is deemed not to have made a supply under paragraph 1 of any of sections 477.5.1 and 477.5.3 to 477.5.5 or subparagraph *a* of paragraph 1 of section 477.5.2 made a false statement to another person that is deemed to have made the supply under any of those paragraphs 1 or that subparagraph *a*, as the case may be, and where the false statement is relevant to the determination of whether the other person is required to collect the tax payable under section 16 in respect of the supply or the determination of the amount of that tax that the other person is required to collect, the particular person and the other person are solidarily liable for all obligations under this Title in respect of the supply that arise because of

(1) the tax in respect of the supply becoming collectible by the other person; and

(2) a failure to account for or pay, in the manner and within the time specified in this Title, an amount of net tax or specified net tax of the other person, or an amount that was paid to the other person or applied on account of a refund or rebate to which the other person was not entitled or that exceeds the refund or rebate to which the other person was entitled, that is reasonably attributable to the supply.

Where the other person did not know and could not reasonably be expected to have known that the particular person made a false statement, where the other person relied in good faith on the false statement and where, because of such reliance, the other person did not charge, collect or remit the amount of tax in respect of the supply that the other person was required to charge, collect or remit, the Minister is not to assess the other person under section 25 of the Tax Administration Act (chapter A-6.002) for obligations provided for in this Title in respect of the supply in excess of the obligations in respect of the supply that arise because of the other person having charged, collected or remitted an amount of tax in respect of the supply.”

(2) Subsection 1, where it enacts sections 477.5.1 to 477.5.5 of the Act, applies

- (1) in respect of a supply made after 30 June 2021; or
- (2) in respect of a supply made before 1 July 2021 if all or part of the consideration for the supply becomes due after 30 June 2021 or is paid after that date without having become due.
- (3) However, where section 477.5.3 or 477.5.4 of the Act applies in respect of a supply referred to in paragraph 2 of subsection 2 that is the supply of short-term accommodation and part of the consideration for the supply becomes due before 1 July 2021 or is paid before that date without having become due, that part of the consideration is not to be included in calculating the tax payable in respect of the supply for the purposes of Title I of the Act.
- (4) Subsection 1, where it enacts section 477.5.6 of the Act, applies from 1 July 2021.

Adopte
SP

AM 24
s. 189.9 (Title I, Chap. VIII.1, Div. III, heading)

Bill 90

**An Act to amend the Taxation Act, the
Act respecting the Québec sales tax and
other provisions**

Section 189.9

AMENDMENT:

189.9. (1) The heading of Division III of Chapter VIII.1 of Title I of the Act is amended by adding “—SPECIFIED SYSTEM” at the end.

(2) Subsection 1 applies from 1 July 2021.

Adopté
SPR

Bill 90

**An Act to amend the Taxation Act, the
Act respecting the Québec sales tax and
other provisions**

Section 189.10

AMENDMENT:

189.10. (1) Section 477.6 of the Act is replaced by the following section:

“**477.6.** A foreign specified supplier that is registered under Division II and that makes a specified supply in Québec 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 Canadian specified supplier that is registered under Division II and that makes a designated supply or a taxable supply of corporeal movable property in Québec 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 that is deemed, under paragraph 1 of sections 477.4 and 477.5.1, to make a specified supply in Québec to a specified Québec consumer or that is deemed, under paragraphs 1 and 2 of section 477.5.5, to make a qualifying corporeal movable property supply or a designated qualifying corporeal movable property supply in Québec 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 that is deemed, under paragraph 1 of section 477.5.3, to make a taxable supply of short-term accommodation situated in Québec shall, as a mandatary of the Minister, collect the tax payable by the recipient under section 16 in respect of the supply.

A specified supplier registered under Division II that makes a Québec accommodation related supply in Québec to a recipient that has not provided to the supplier evidence satisfactory to the Minister that the recipient is registered under Division I of Chapter VIII shall, as a mandatary of the Minister, collect the tax payable by the recipient under section 16 in respect of the supply.”

(2) Subsection 1 applies

(1) in respect of a supply made after 30 June 2021; or

(2) in respect of a supply made before 1 July 2021 if all or part of the consideration for the supply becomes due after 30 June 2021 or is paid after that date without having become due.

(3) However, where section 477.6 of the Act applies in respect of a supply referred to in paragraph 2 of subsection 2 that is the supply of short-term accommodation and part of the consideration for the supply becomes due before 1 July 2021 or is paid before that date without having become due, that part of the consideration is not to be included in calculating the tax payable in respect of the supply for the purposes of Title I of the Act.

Adopte
SR

Bill 90

**An Act to amend the Taxation Act, the
Act respecting the Québec sales tax and
other provisions**

Section 189.11

AMENDMENT:

189.11. (1) Section 477.6.1 of the Act, enacted by section (*insert the number of the section in Bill 74 that enacts section 477.6.1 of the Act respecting the Québec sales tax*) of chapter (*insert the chapter number of that bill*) of the statutes of (*insert the year of assent to that bill*), is replaced by the following section:

“477.6.1. A supplier to which the first or second paragraph of section 477.6 applies or a person to which the third paragraph of that section applies is not required to collect the tax payable by a specified Québec consumer under section 16 in respect of a taxable supply of an emission allowance.”

(2) Subsection 1 applies

(1) in respect of a supply made after 30 June 2021; or

(2) in respect of a supply made before 1 July 2021 if all or part of the consideration for the supply becomes due after 30 June 2021 or is paid after that date without having become due.

*Adopté
SPR*

Bill 90

**An Act to amend the Taxation Act, the
Act respecting the Québec sales tax and
other provisions**

Section 189.12

AMENDMENT:

189.12. (1) The heading of Division IV of Chapter VIII.1 of Title I of the Act is amended by adding “—SPECIFIED SYSTEM” at the end.

(2) Subsection 1 applies from 1 July 2021.

*Adopté
spe*

Bill 90

**An Act to amend the Taxation Act, the
Act respecting the Québec sales tax and
other provisions**

Section 189.13

AMENDMENT:

189.13. (1) Sections 477.8 and 477.9 of the Act are replaced by the following sections:

“**477.8.** For the purposes of this chapter and subject to section 477.9, 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 following periods are deemed to be separate reporting periods of the person:

(1) the period beginning on the first day of the reporting period of the person, otherwise determined under subdivision 1 of Division IV of Chapter VIII, that includes the particular day and ending on the day immediately preceding the particular day; and

(2) the period beginning on the particular day and ending on the last day of the calendar quarter that includes the particular day.

Where a person ceases to be registered under Division II on a particular day, the following periods are deemed to be separate reporting periods of the person:

(1) the period beginning on the first day of the calendar quarter that includes the particular day and ending on the day immediately preceding the particular day; and

(2) the period beginning on the particular day and ending on the last day of the reporting period of the person, otherwise determined under subdivision 1 of Division IV of Chapter VIII, that includes the particular day.”

(2) Subsection 1 applies from 1 July 2021.

*Adopté
SPR*

Bill 90

**An Act to amend the Taxation Act, the
Act respecting the Québec sales tax and
other provisions**

Section 189.14

AMENDMENT:

189.14. (1) Section 477.17 of the Act is amended

(1) by replacing the portion before the formula in the first paragraph by the following:

“477.17. Subject to the third and fourth paragraphs, a person that is resident in Canada and is the recipient of a specified supply made 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”;

(2) by inserting “in respect of which the supply is made” after “service” in subparagraph 2 of the second paragraph.

(2) Subsection 1 applies from 1 July 2021.

*Adopté
SP*

Bill 90

**An Act to amend the Taxation Act, the
Act respecting the Québec sales tax and
other provisions**

Section 189.15

AMENDMENT:

189.15. (1) The Act is amended by inserting the following after section 477.18:

“**477.18.1.** No amount of an input tax refund, rebate, refund or remission under this or any other Act of the Parliament of Québec shall be credited, paid or granted to the recipient of a supply to the extent that it is reasonable to consider that the amount is determined, directly or indirectly, in relation to an amount that is collected as or on account of tax or in relation to an amount of tax that is required to be collected in respect of the supply by a particular person registered under Division II.

The first paragraph does not apply

(1) in respect of an amount that the recipient may claim as a rebate under subdivision 5 of Division I of Chapter VII if the recipient is not registered under Division I of Chapter VIII, as a rebate under section 400 or as a refund under section 21 of the Tax Administration Act (chapter A-6.002);

(2) in respect of an amount that is adjusted, refunded or credited by the particular person under any of sections 447, 448 and 477.16; and

(3) for prescribed purposes.

“DIVISION IV.1

“CORPOREAL MOVABLE PROPERTY

“**477.18.2.** In this division, “specified recipient”, in respect of a supply of property, means a person (other than a person not resident in Québec that is not a consumer of the property) that is the recipient of the supply and that is not registered under Division I of Chapter VIII.

“477.18.3. Every person that is not resident in Québec and does not make supplies at any time in the course of a business carried on in Québec, or that is a distribution platform operator in respect of a supply made at any time, is required at that time to be registered under Division I of Chapter VIII if, for any period of 12 months that includes that time (other than a period that begins before 1 July 2021), the amount determined by the following formula is greater than \$30,000:

A + B.

For the purposes of the formula in the first paragraph,

(1) A is the total of all amounts, each of which is an amount that is, or that could reasonably be expected to be, the value of the consideration for a taxable supply that is, or that could reasonably be expected to be, a qualifying corporeal movable property supply made by the person during that period to a specified recipient (other than a supply deemed to have been made by the person under subparagraph *a* of subparagraph 1 of the first paragraph of section 477.18.4); and

(2) B is

(*a*) where the person is a distribution platform operator in respect of a qualifying corporeal movable property supply made during that period through a specified distribution platform, the total of all amounts, each of which is an amount that is, or that could reasonably be expected to be, the value of the consideration for a supply that is, or that could reasonably be expected to be, a qualifying corporeal movable property supply made during that period through the specified distribution platform to a specified recipient and in respect of which the person or any other person is a distribution platform operator, and

(*b*) in any other case, zero.

“477.18.4. Where a particular supply that is a qualifying corporeal movable property supply or a designated qualifying corporeal movable property supply is made through a specified distribution platform by a particular person that is not registered under Division I of Chapter VIII and where another person that is registered under that division, or is carrying on a business in Québec, is a distribution platform operator in respect of the particular supply, the following rules apply:

(1) for the purposes of this Title (except for sections 294 to 297, 462 and 462.1, in respect of the particular person, and except for section 477.2, subparagraph *a* of subparagraph 2 of the second paragraph of section 477.18.3 and sections 407 to 412),

(a) the particular supply is deemed to have been made by the other person and not by the particular person, and

(b) the particular supply is deemed to be a taxable supply;

(2) for the purposes of this Title (except for sections 327.1 to 327.7), the other person is deemed not to have made a supply of services relating to the particular supply to the particular person; and

(3) where the other person is registered under Division I of Chapter VIII, where the particular person has paid tax under section 17 in respect of the bringing into Québec of the corporeal movable property, where no person is entitled to claim an input tax refund or a rebate under this Title in respect of the tax in respect of the bringing into Québec of the property, where no person is deemed under section 327.7 to have paid tax in respect of a supply of the corporeal movable property equal to the tax in respect of the bringing into Québec of the property and where the particular person provides to the other person evidence satisfactory to the Minister that the tax in respect of the bringing into Québec of the property has been paid,

(a) for the purpose of determining an input tax refund of the other person, the other person is deemed

i. to have paid, at the time the particular person paid the tax in respect of the bringing into Québec of the property, tax in respect of a supply of the corporeal movable property made to the other person equal to the tax in respect of the bringing into Québec of the property, and

ii. to have acquired the corporeal movable property for use exclusively in its commercial activities, and

(b) no portion of the tax in respect of the bringing into Québec of the property that has been paid by the particular person shall be rebated, refunded or remitted to the particular person, or shall otherwise be recovered by the particular person, under this or any other Act of the Parliament of Québec.

For the purposes of the first paragraph, the definition of “designated qualifying corporeal movable property supply” in section 477.2 is to be read as if all occurrences of “specified Québec consumer” were replaced by “recipient”, with the necessary modifications.

“477.18.5. Where a particular person that is deemed not to have made a supply under subparagraph *a* of subparagraph 1 of the first paragraph of section 477.18.4 made a false statement to another person that is deemed to have made the supply under that subparagraph *a* and where the false statement is relevant to the determination of whether the other person is required to collect the tax

payable under section 16 in respect of the supply or the determination of the amount of that tax that the other person is required to collect, the particular person and the other person are solidarily liable for all obligations under this Title in respect of the supply that arise because of

(1) the tax in respect of the supply becoming collectible by the other person; and

(2) a failure to account for or pay, in the manner and within the time specified in this Title, an amount of net tax of the other person, or an amount that was paid to the other person or applied on account of a refund or rebate to which the other person was not entitled or that exceeds the refund or rebate to which the other person was entitled, that is reasonably attributable to the supply.

Where a particular person provides to another person evidence that tax under section 17 has been paid in respect of the bringing into Québec of corporeal movable property, where the particular person made a false statement to the other person that is relevant to the determination of whether subparagraph 3 of the first paragraph of section 477.18.4 is applicable in respect of the bringing into Québec of the property and where the other person claimed an input tax refund (in this section referred to as the “non-allowable input tax refund”) to which the other person was not entitled but would have been entitled if that subparagraph 3 were applicable in respect of the bringing into Québec of the property, the particular person and the other person are solidarily liable for all obligations provided for in this Title that arise because of the other person having claimed the non-allowable input tax refund.

Where the other person did not know and could not reasonably be expected to have known that the particular person made a false statement, where the other person relied in good faith on the false statement and where, because of such reliance, the other person either did not charge, collect or remit the amount of tax in respect of the supply that the other person was required to charge, collect or remit, or claimed the non-allowable input tax refund, the Minister is not to assess the other person under section 25 of the Tax Administration Act (chapter A-6.002) for

(1) obligations provided for in this Title in respect of the supply in excess of the obligations that arise because of the other person having charged, collected or remitted an amount of tax in respect of the supply; or

(2) obligations provided for in this Title that arise because of the other person having claimed the non-allowable input tax refund.

“477.18.6. A particular person (other than a prescribed person) that in the course of a business makes one or more particular supplies of a service of storing in Québec corporeal movable property (other than a service that is incidental

to the supply of a freight transportation service, as defined in section 193) offered for sale by another person not resident in Québec shall

(1) notify the Minister of this fact, by filing the information required by the Minister in the manner determined by the Minister, on or before

(a) 1 January 2022, where the particular person makes those particular supplies in the course of a business carried on as of 1 July 2021, or, in any other case, the last day of the six-month period that follows the day on which the particular person last began making those particular supplies in the course of a business, or

(b) any later day that the Minister determines; and

(2) in respect of those particular supplies, maintain records containing information determined by the Minister.

“DIVISION IV.2

“INFORMATION RETURNS

“477.18.7. A person (other than a prescribed person) that is a registrant at any time in a calendar year and that is a distribution platform operator in respect of a qualifying corporeal movable property supply or a designated qualifying corporeal movable property supply made in the calendar year shall file with the Minister an information return for the calendar year, containing the information determined by the Minister, before 1 July of the following calendar year.

“477.18.8. A person (other than a prescribed person) that, at any time in a calendar year, is registered or required to be registered under Division II, or is a registrant, and that is an accommodation platform operator in respect of a supply of short-term accommodation situated in Québec made in the calendar year shall file with the Minister an information return for the calendar year, containing the information determined by the Minister, before 1 July of the following calendar year.”

(2) Subsection 1, where it enacts section 477.18.1 of the Act, has effect from 1 January 2019.

(3) Subsection 1, where it enacts the headings of Divisions IV.1 and IV.2 of Chapter VIII.1 of Title I and sections 477.18.5 and 477.18.6 of the Act, applies from 1 July 2021.

(4) Subsection 1, where it enacts sections 477.18.2 and 477.18.3 of the Act, applies either from 1 July 2021 or in respect of a supply referred to in section 477.18.4 of the Act, enacted by subsection 1, that is made before 1 July

2021 if all of the consideration for the supply becomes due after 30 June 2021 or is paid after that date without having become due.

(5) For the purposes of the first paragraph of section 477.18.3 of the Act, the supply referred to in subsection 4 is deemed to be made on 1 July 2021.

(6) Subsection 1, where it enacts section 477.18.4 of the Act, applies

(1) in respect of a supply made after 30 June 2021; or

(2) in respect of a supply made before 1 July 2021 if all of the consideration for the supply becomes due after 30 June 2021 or is paid after that date without having become due.

(7) Subsection 1, where it enacts sections 477.18.7 and 477.18.8 of the Act, applies from the calendar year 2021. However, where those sections apply to the calendar year 2021, they are to be read as if the calendar year were the portion of that calendar year that begins on 1 July and ends on 31 December.

Adopte
SPR

Bill 90

**An Act to amend the Taxation Act, the
Act respecting the Québec sales tax and
other provisions**

Section 189.16

AMENDMENT:

189.16. (1) The heading of Division V of Chapter VIII.1 of Title I of the Act is replaced by the following heading:

“PROHIBITION AND PENALTY”.

(2) Subsection 1 applies from 1 July 2021.

*Adopté
SP*

Bill 90

**An Act to amend the Taxation Act, the
Act respecting the Québec sales tax and
other provisions**

Section 189.17

AMENDMENT:

189.17. (1) The Act is amended by inserting the following section before section 477.19:

“477.18.9. No person shall, in respect of a supply of property or a service made to a particular person that is a consumer of the property or service, provide to another person that is registered under Division II evidence that the particular person is registered under Division I of Chapter VIII.”

(2) Subsection 1 applies from 1 July 2021.

*Adopté
SP*

Bill 90

**An Act to amend the Taxation Act, the
Act respecting the Québec sales tax and
other provisions**

Section 189.18

AMENDMENT:

189.18. Section 477.19 of the Act is replaced by the following section:

“477.19. The recipient of a supply of property or a service that evades or attempts to evade the payment or collection of tax under section 16 in respect of the supply by providing false information to a person referred to in section 477.6 or, if the recipient is a consumer of the property or service, by providing to that person evidence that the recipient is registered under Division I of Chapter VIII shall incur a penalty equal to the greater of \$250 and 50% of the amount the payment or collection of which the recipient evaded or attempted to evade.”

*Adopté
SPR*

Bill 90

**An Act to amend the Taxation Act, the
Act respecting the Québec sales tax and
other provisions**

Section 202

AMENDMENT:

Replace by:

202. (1) Section 677 of the Act, amended by section 567 of chapter 14 of the statutes of 2019 and by section (*insert the number of the section in Bill 74 that amends section 677 of the Act respecting the Québec sales tax*) of chapter (*insert the chapter number of that bill*) of the statutes of (*insert the year of assent to that bill*), is again amended, in the first paragraph,

(1) by striking out subparagraph 38.2;

(2) by inserting the following subparagraph after subparagraph 50.1.1:

“(50.1.1.1) determine, for the purposes of section 477.2, the prescribed persons, the prescribed supplies, the prescribed platforms and the prescribed interfaces;”;

(3) by inserting the following subparagraphs after subparagraph 50.1.2:

“(50.1.3) determine, for the purposes of section 477.18.1, the prescribed purposes;

“(50.1.4) determine, for the purposes of section 477.18.6, the prescribed persons;

“(50.1.5) determine, for the purposes of section 477.18.7, the prescribed persons;

“(50.1.6) determine, for the purposes of section 477.18.8, the prescribed persons;”;

(4) by striking out subparagraph 55.2.

- (2) Paragraphs 2 and 3 of subsection 1 apply from 1 July 2021.

Adopté
SP

Bill 90

**An Act to amend the Taxation Act, the
Act respecting the Québec sales tax and
other provisions**

Section 215

AMENDMENT:

Replace by:

215. This Act comes into force on *(insert the date of assent to this Act)*, except for section 0.1, section 3 where it enacts section 37.1.7 of the Tax Administration Act (chapter A-6.002), sections 4.1 and 4.2, paragraphs 1 and 2 of subsection 1 of section 170, sections 173.1, 176.1, 179.1, 179.2, 185.1 and 185.2, paragraphs 1 and 3 of subsection 1 of section 186, sections 186.1, 186.2 and 189.1 to 189.18 and paragraphs 2 and 3 of subsection 1 of section 202, which come into force on the date of assent to Bill C-30, An Act to implement certain provisions of the budget tabled in Parliament on April 19, 2021 and other measures, introduced in the House of Commons on 30 April 2021.

Adopté
SP