

AM 1  
ss. 13 to 15 (69.0.0.12 to 69.0.0.14)

Bill 5

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

Sections 13 to 15

**AMENDMENT:**

Withdraw.

*Adopté*  
*JP*

Bill 5

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

Section 18

**AMENDMENT:**

Insert “in writing” after “with the information” in the second paragraph of section 93.1.2.1 of the Tax Administration Act, proposed by subsection 1.

A handwritten signature in black ink, appearing to read 'Adèle B.' with a stylized flourish at the end.

Bill 5

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

Section 18.1

**AMENDMENT:**

Insert the following section after section 18:

**18.1.** (1) Section 93.1.10 of the Act is amended by replacing the second paragraph by the following paragraph:

“A person who has objected to an assessment referred to in the second paragraph of section 93.1.2 or in the first paragraph of section 93.1.2.1 may appeal only in respect of the issues specified in the notice of objection.”

(2) Subsection 1 applies from 1 January 2013.

A handwritten signature in black ink, appearing to read 'Adyati B.' with a stylized flourish at the end.

Bill 5

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

Sections 28 to 32

**AMENDMENT:**

Withdraw.

*Allyte*  
*JB*

Bill 5

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

Section 50

**AMENDMENT:**

Strike out both occurrences of “for the purposes of section 399.1” in section 29.1 of the Act respecting the Québec sales tax, proposed by subsection 1.



Bill 5

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

Section 52

**AMENDMENT:**

Replace subsection 2 by the following subsection:

- (2) Subsection 1 applies from 1 January 2013.

Handwritten signature of Alphonse G. Gauthier, with the initials "AG" written below it.

Bill 5

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

Section 53

**AMENDMENT:**

Replace subsection 2 by the following subsection:

(2) Subsection 1 applies in respect of a reporting period that begins after 31 December 2012. However, when sections 42.0.10 to 42.0.24 of the Act, enacted by subsection 1, apply in respect of a reporting period that is included in a fiscal year that begins before 1 January 2013 and ends after 31 December 2012, a reference in those sections to a fiscal year is a reference to the part of that fiscal year that does not include a reporting period that begins before 1 January 2013.

A handwritten signature in black ink, appearing to read 'Alphonse B.' with a stylized 'B' below the name.

Bill 5

**An Act to amend the Act respecting the  
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Section 68

**AMENDMENT:**

Replace “exempt” in the portion of sections 197.3 and 197.4 of the Act respecting the Québec sales tax before paragraph 1 and in section 197.5 of that Act, proposed by subsection 1, by “a zero-rated supply”.

A handwritten signature in cursive script, appearing to read "Albert F. B.", with a stylized monogram or signature mark below it.

Bill 5

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

Section 77

**AMENDMENT:**

Replace subsection 2 by the following subsection:

(2) Subsection 1 applies in respect of a supply of an immovable by way of sale made under an agreement in writing entered into after 31 December 2012.

A handwritten signature in black ink, appearing to read 'Adèle', with a stylized monogram 'AB' below it.

Bill 5

**An Act to amend the Act respecting the  
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provisions**

Section 96

**AMENDMENT:**

(1) Replace the portion of section 293 of the Act respecting the Québec sales tax before subparagraph 2 of the first paragraph, proposed by paragraph 1 of subsection 1, by the following:

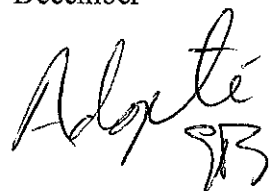
“293. Where in a reporting period of a registrant other than a financial institution, the registrant acquires a passenger vehicle or an aircraft by way of lease for use otherwise than primarily in the course of commercial activities of the registrant or the registrant uses, otherwise than primarily in the course of commercial activities of the registrant, a passenger vehicle or an aircraft that was last acquired by the registrant by way of lease, or where in a reporting period of a registrant that is a financial institution, the registrant acquires such property by way of purchase or lease or the registrant uses such property that was last acquired by the registrant by way of purchase or lease, the registrant may make an election in respect of the vehicle or aircraft to take effect on the first day of that reporting period of the registrant, in which event the following rules apply:

(1) despite subparagraph 1 of the first paragraph of section 290, the registrant is deemed to have begun, on that day, to use the property exclusively in activities of the registrant that are not commercial activities and, as soon as the election becomes effective and until the registrant disposes of or ceases to lease the property, the registrant is deemed to use the property exclusively in activities of the registrant that are not commercial activities;”;

(2) Insert “for a reporting period that ends before that period” after “468” in subparagraph *b* of subparagraph 2.1 of the first paragraph of section 293 of the Act respecting the Québec sales tax, proposed by paragraph 2 of subsection 1.

(3) Replace subsection 2 by the following subsection:

(2) Subsection 1 applies in respect of a property acquired by way of purchase or by way of lease under an agreement entered into after 31 December 2012.



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Section 112

**AMENDMENT:**

Replace the second and third paragraphs of section 330 of the Act respecting the Québec sales tax, proposed by subsection 1, by the following paragraph:

For the purposes of this section, the following rules apply:

- (1) insurers that are not resident in Canada and have a permanent establishment in Canada are deemed to be resident in Canada;
- (2) credit unions and members of a mutual insurance group are deemed to be registrants; and
- (3) a registrant includes a person who is registered, or who is required to be registered, for the purposes of Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15)."

*Adopté*  
*JB*

Bill 5

**An Act to amend the Act respecting the  
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Section 122

**AMENDMENT:**

Replace subsection 2 by the following subsection:

(2) Subsection 1 applies in respect of all or part of the consideration for a supply that becomes due after 31 December 2012 and is not paid before 1 January 2013.



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Section 123

**AMENDMENT:**

Replace subsection 2 by the following subsection:

(2) Subsection 1 applies in respect of an amount of tax that became payable, or was paid without having become payable, after 31 December 2012.



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Section 166

**AMENDMENT:**

(1) Replace “subparagraph 2 of the second paragraph” in section 437.2 of the Act respecting the Québec sales tax, proposed by subsection 1, by “subparagraph *a* of paragraph 2”.

(2) Replace subsection 2 by the following subsection:

(2) Subsection 1 applies in respect of a reporting period that ends after 31 December 2012.

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Bill 5

**An Act to amend the Act respecting the  
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Section 178

**AMENDMENT:**

(1) Replace the portion of section 458.0.3.1 of the Act respecting the Québec sales tax before subparagraph 1 of the first paragraph, proposed by subsection 1, by the following:

“**458.0.3.1.** For the purposes of paragraph 2 of section 458.0.1, where a person becomes a selected listed financial institution during a reporting period, the instalment to be paid within one month after the end of each fiscal quarter of the person ending in the reporting period is equal to

(2) Replace the portion of the second paragraph of section 458.0.3.1 of the Act respecting the Québec sales tax before subparagraph 1, proposed by subsection 1, by the following:

For the purposes of the formula in subparagraph *b* of subparagraph 2 of the first paragraph,

(3) Replace subparagraph 2 of the second paragraph of section 458.0.3.1 of the Act respecting the Québec sales tax, proposed by subsection 1, by the following subparagraph:

(2) B is the percentage corresponding to the value D would have in the formula in subparagraph ii of paragraph *b* of subsection 5 of section 237 of the Excise Tax Act, for the financial institution as regards Québec, determined for the preceding fiscal quarter, if Québec were a participating province within the meaning of subsection 1 of section 123 of that Act and if, where applicable, the financial institution were a selected listed financial institution for the purposes of that Act.”



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Section 180

**AMENDMENT:**

Replace section 458.8 of the Act respecting the Québec sales tax, proposed by subsection 1, by the following section:

**“458.8.** Despite any other provision of this division, the particular reporting period of a person that begins before 1 January 2013 and that, but for this section, would end after 31 December 2012 is deemed to end on 31 December 2012, if

- (1) the person is a listed financial institution;
- (2) the person is a registrant on 31 December 2012 for the purposes of this Title and of Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15); and
- (3) the person's reporting period under Part IX of the Excise Tax Act that includes 1 January 2013 does not correspond to the reporting period that would be the person's particular reporting period, but for this section.

Despite any other provision of this division, where a person would have been a selected listed financial institution throughout the person's particular reporting period that begins before 1 January 2013 and that, but for this paragraph, would end after 31 December 2012, the particular reporting period is deemed to end on 31 December 2012.

Despite any other provision of this division, a person's reporting period that follows the particular reporting period that is deemed to end on 31 December 2012 under this section, or that begins on 1 January 2013 following the person's registration under section 407.6, ends on the day on which the person's reporting period under Part IX of the Excise Tax Act that includes 1 January 2013 ends.”



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**An Act to amend the Act respecting the  
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Section 182

**AMENDMENT:**

Replace subsection 2 by the following subsection:

(2) Subsection 1 applies in respect of the consideration for a supply if subparagraph 1 of the second paragraph of section 52 of the Act is amended in its respect by paragraph 1 of subsection 1 of section *(insert the number of the section in this Act that amends section 52 of the Act respecting the Québec sales tax)* of this Act.

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Section 183

**AMENDMENT:**

Replace section 183 by the following section:

**183.** (1) Section 468 of the Act is amended by replacing subparagraphs *a* and *b* of paragraph 1 by the following subparagraphs:

“(a) if the registrant is described in any of paragraphs 1 to 10 of the definition of “listed financial institution” in section 1, within six months after the end of the fiscal year,

“(b) except where subparagraph *a* applies, if the registrant is an individual whose fiscal year is a calendar year and, for the purposes of the Taxation Act (chapter I-3), the individual carried on a business during the year and the filing-due date of the individual for the year is 15 June of the following year, on or before that day, and”.

(2) Subsection 1 applies in respect of a reporting period that ends after 31 December 2012.

(3) In addition, in relation to a reporting period of a financial institution that begins on 1 January 2013 because of section 458.8 of the Act, enacted by section (*insert the number of the section in this Act that enacts section 458.8 of the Act respecting the Québec sales tax*) of this Act, section 468 of the Act is to be read as if the portion of paragraph 1 before subparagraph *a* was replaced by the following:

“(1) where the registrant’s reporting period, for the purposes of Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15), is or would be the registrant’s fiscal year, but for subsection 1 of section 251 of that Act,”.



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Section 184

**AMENDMENT:**

Replace the portion of section 470.1 of the Act respecting the Québec sales tax before paragraph 1, proposed by subsection 1, by the following:

**“470.1.** Despite paragraph 2 of section 468 and section 470, if a selected listed financial institution’s reporting period ending in a fiscal year is a fiscal month or a fiscal quarter for the purposes of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15), the financial institution shall file with the Minister, where the percentage determined in accordance with subparagraph 3 of the second paragraph of section 433.16 for the taxation year in which the fiscal year of the financial institution ends is greater than zero,

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Section 187

**AMENDMENT:**

- (1) Insert the following paragraph after paragraph 2 of subsection 1:
  - (3) by inserting the following subparagraph after subparagraph 9:

“(9.1) determine, for the purposes of section 29.1, the prescribed mandataries;”;
- (2) Replace subparagraph 44.2 of the first paragraph of section 677 of the Act respecting the Québec sales tax, proposed by paragraph 6 of subsection 1, by the following subparagraph:

“(44.2) determine, for the purposes of section 433.16, which amounts are prescribed tax amounts and which amounts are prescribed amounts;”;
- (3) Renumber paragraphs 3 to 9 of subsection 1.
- (4) Replace subsections 2 and 3 by the following subsections:
  - (2) Paragraphs 1, 2, 4, 5, 7, 8 and 10 of subsection 1 apply from 1 January 2013.
  - (3) Paragraphs 3, 6 and 9 of subsection 1 apply from 1 April 2013.

