

chapter T-1

FUEL TAX ACT

DIVISION I

DECLARATORY AND INTERPRETATIVE PROVISIONS

1. In this Act and the regulations, unless the context indicates a different meaning, the following expressions and words mean:

(a) “collection officer”: any person, other than a retail dealer, who, in Québec, sells or delivers fuel or causes it to be delivered;

(a.1) “farming”: includes tillage of the soil, livestock raising or exhibiting, maintaining of horses for racing, raising of poultry, fur farming, dairy farming, fruit growing, the keeping of bees and acericulture;

(a.2) “biodiesel fuel”: any oxygenated ester- or ether-based fuel derived from vegetable oils or animal fats;

(b) “fuel”: gasoline or fuel oil;

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

(c) *(subparagraph repealed)*;

(d) “colouring”: the adding to fuel oil of any quantity of natural or chemical products determined by the Minister for the purpose of identifying fuel oil;

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

(e) “gasoline”: natural gas and any derivative of petroleum, natural gas or coal having a specific gravity of 0.8017 or less at a temperature of 15.556 °C or that is declared by regulation to be gasoline, except natural gas or manufactured gas used as a fuel and delivered to the purchaser by means of a pipe distribution system;

(e.1) “establishment”: any place where fuel is manufactured, refined, stored, distributed, sold or traded, except a fuel reservoir used exclusively for supplying the heating system of an immovable;

(f) “importer”: any person who brings or causes to be brought into Québec fuel contained in a receptacle having a capacity of over 200 litres other than fuel contained in the fuel tank installed as standard equipment for supplying the engine of a vehicle;

(f.1) “offence against a fiscal law”: any offence against this Act, the Retail Sales Tax Act (chapter I-1), the Tobacco Tax Act (chapter I-2), the Taxation Act (chapter I-3) or the Tax Administration Act (chapter A-6.002);

(g) “fuel oil”: any gas or liquid fuel that is not gasoline within the meaning of this Act that can be used for

heating or operating any internal combustion engine, except natural gas or manufactured gas used as fuel and delivered to the purchaser by means of a pipe distribution system;

(h) “coloured fuel oil”: any fuel oil that has been coloured;

(i) *(subparagraph repealed)*;

(j) “Minister”: the Minister of Revenue;

(k) “propulsion engine”: any internal combustion engine which can directly or indirectly generate propulsion;

(l) “stationary engine”: any internal combustion engine normally mounted in such a manner that it will never directly or indirectly generate propulsion;

(m) “fishing”: fishing for or catching fish, shell fish, crustaceans and marine animals;

(n) “permit”: a permit issued under this Act;

(n.1) “person”: any individual, corporation, partnership, association of persons, succession, sequestrator, trustee in bankruptcy, liquidator, fiduciary trustee, administrator or agent;

(o) “filling station”: any pump, cistern, tank, store, vehicle, place or premises where gasoline is sold, or otherwise delivered, at retail, except if the delivery is effected solely by filling, or emptying gasoline into, the cistern of a tanker truck, railway tank car, or ship tanker;

(o.0.1) “Indian tax exemption management program”: the program under which the purchase of fuel by a tribal council or a band-empowered entity is exempt, in the circumstances described in section 9.1, from the payment of the tax provided for in section 2, or under which the sale of fuel to an Indian or a band by a retail dealer is exempt, in the circumstances described in section 12.1, from collection of the tax provided for in section 2;

(o.1) “refinery”: any place where fuel petroleum products are refined, manufactured, prepared or distilled;

(p) “refiner”: any person who refines, manufactures, prepares or distils fuel petroleum products in Québec;

(q) “regulation”: any regulation made by the Government under this Act;

(r) *(subparagraph repealed)*;

(r.0.1) “service station”: any establishment where fuel is sold only at retail, only where the fuel generally is dispensed directly into the fuel tank supplying the engine of a motor vehicle solely by means of a dispensing pump connected to an underground tank;

(r.1) “area of jurisdiction of the Agence métropolitaine de transport”: means the area of jurisdiction defined by section 3 of the Act respecting the Agence métropolitaine de transport (chapter A-7.02);

(r.2) “Gaspésie—Îles-de-la-Madeleine administrative region”: Gaspésie—Îles-de-la-Madeleine administrative region (11) described in the Décret concernant la révision des limites des régions administratives du Québec (chapter D-11, r. 1);

(r.3) “area subject to a tax increase”: one of the following:

(i) the area of jurisdiction of the Agence métropolitaine de transport, where the tax provided for in the first paragraph of section 2 that is applicable to gasoline delivered in that area of jurisdiction is increased under subparagraph a of the third paragraph of section 2, or

(ii) the Gaspésie—Îles-de-la-Madeleine administrative region, where the tax provided for in the first paragraph

of section 2 that is applicable to gasoline delivered in that region is increased under subparagraph *b* of the third paragraph of section 2;

(s) “consumer”: any person who, directly or indirectly, for himself or others, consumes or uses fuel;

(s.1) “vehicle”: any property propelled, pushed or pulled otherwise than by human muscular power, including a vessel, an aircraft and a railway locomotive;

(t) “motor vehicle”: any vehicle, excluding an aircraft, a vessel, a railway car or a railway locomotive;

(u) “pleasure vehicle”: any vehicle equipped mainly for the transportation of not more than nine persons at the same time;

(v) “wholesale dealer”: any person who sells fuel for resale purposes;

(w) “retail dealer”: any person who sells or delivers fuel for consumption or use, but not resale.

In this Act the word “litre”, when it applies to butane gas or liquefied petroleum gas, is equivalent to 0.508 87 kg.

In this Act and the regulations, the expressions “band”, “band-empowered entity”, “band management activities”, “Indian”, “reserve” and “tribal council” have the meaning assigned by the regulations made by the Government for the purposes of section 10.2.

1972, c. 30, s. 1; 1977, c. 5, s. 14; 1978, c. 28, s. 1; 1979, c. 76, s. 1; 1980, c. 14, s. 1; 1983, c. 49, s. 48; 1988, c. 4, s. 189; 1991, c. 15, s. 1; 1995, c. 65, s. 125; 1997, c. 85, s. 718; 1999, c. 65, s. 54; 2000, c. 39, s. 292; 2001, c. 52, s. 23; 2006, c. 36, s. 294; 2010, c. 31, s. 166, s. 175; 2011, c. 34, s. 157; 2012, c. 28, s. 182.

1.1. Notwithstanding any other general law or special Act, this Act is binding on the Government, on Government departments and bodies and on mandataries of the State.

1979, c. 20, s. 9; 1998, c. 16, s. 305.

DIVISION II

FUEL TAX

2. Every person who in any way acquires in Québec one of the following categories of fuel for purposes other than resale shall pay to the Minister, on each litre of that fuel, a tax equal to

(a) in the case of the acquisition of gasoline,

(i) \$0.162 per litre for the period beginning after 31 March 2010 and ending before 1 April 2011,

(ii) \$0.172 per litre for the period beginning after 31 March 2011 and ending before 1 April 2012,

(iii) \$0.182 per litre for the period beginning after 31 March 2012 and ending before 1 April 2013, or

(iv) \$0.192 per litre from 1 April 2013; and

(b) in the case of the acquisition of fuel oil,

(i) \$0.172 per litre for the period beginning after 31 March 2010 and ending before 1 April 2011,

(ii) \$0.182 per litre for the period beginning after 31 March 2011 and ending before 1 April 2012,

(iii) \$0.192 per litre for the period beginning after 31 March 2012 and ending before 1 April 2013, or

(iv) \$0.202 per litre from 1 April 2013;

(c) *(subparagraph repealed)*.

Such tax is, however, reduced when the fuel is delivered to the purchaser by a retail dealer in designated regions, border regions, peripheral regions, specified regions or regions bordering on peripheral or specified regions.

Furthermore, the tax provided for in subparagraph *a* of the first paragraph and determined taking into account the second paragraph, if applicable, is increased

(a) by \$0.03 per litre if the gasoline is delivered in the area of jurisdiction of the Agence métropolitaine de transport; and

(b) by \$0.01 per litre if the gasoline is delivered in the Gaspésie—Îles-de-la-Madeleine administrative region.

However, in the case of the acquisition of gasoline to be used for supplying aircraft engines or of coloured fuel oil for supplying railroad locomotive engines, the tax shall be \$0.03 per litre.

Moreover, in the case of the acquisition of a mixture of gasoline and ethanol, the tax provided for in subparagraph *a* of the first paragraph is reduced in the manner and on the terms and conditions prescribed by regulation.

For the purposes of the second paragraph, the Government may, by regulation,

(a) define the expressions “peripheral region”, “border region”, “specified region” and “designated region”;

(b) fix the percentage or the amount of the reduction and, in the case of a border region, fix a separate percentage or amount according as such region borders on a particular Canadian province or on an American state;

(c) determine which categories of fuel are affected by the reduction;

(d) prescribe the conditions and modalities of application of the reduction.

For the purposes of subparagraph *a* of the third paragraph, the Government may specify the municipalities to which the increase in the tax does not apply.

1972, c. 30, s. 2; 1978, c. 28, s. 2; 1979, c. 78, s. 5; 1980, c. 14, s. 1; 1982, c. 4, s. 8; 1983, c. 44, s. 61; 1986, c. 72, s. 15; 1987, c. 21, s. 101; 1988, c. 4, s. 190; 1990, c. 60, s. 48; 1991, c. 67, s. 609; 1993, c. 19, s. 164; 1994, c. 22, s. 645; 1995, c. 1, s. 350; 1995, c. 63, s. 514; 1997, c. 85, s. 766; 1995, c. 65, s. 126; 1997, c. 85, s. 719; 2001, c. 23, s. 239; 2011, c. 1, s. 159; 2012, c. 28, s. 183.

2.1. The tax established in section 2 or the amount provided for in section 51.1 shall be computed per litre of fuel measured at ambient temperature. However, the tax or amount shall be computed per litre of fuel corrected to the reference temperature of 15 degrees Celsius where the fuel is sold or delivered by the litre corrected to the reference temperature of 15 degrees Celsius by means of a dispensing pump or other metering assembly designed or equipped to effect such correction in accordance with the specifications established under the Weights and Measures Act (Revised Statutes of Canada, 1985, chapter W-6) or where the fuel is sold or delivered in the manner and circumstances prescribed by regulation.

Every holder of a collection officer's permit or retail dealer who, in an establishment operated by him, chooses at any time in the course of a year to sell or deliver fuel by the litre corrected in accordance with the first paragraph shall, in respect of all fuel sold or delivered in that establishment during the remainder of that

year, compute the tax or the amount provided for in section 51.1 per litre so corrected.

However, any holder of a collection officer's permit or retail dealer who does not own dispensing pumps or other metering assemblies designed or equipped to effect the correction of a litre of fuel in accordance with the first paragraph may, in respect of a quantity of bulk fuel sold or delivered by him, compute the tax or the amount provided for in section 51.1, as the case may be, per litre of fuel corrected to a reference temperature of 15 degrees Celsius if

(a) the quantity of bulk fuel acquired by the holder of a collection officer's permit or retail dealer was measured and invoiced by the wholesale dealer at the reference temperature of 15 degrees Celsius;

(b) that entire quantity of bulk fuel is sold or delivered by the holder of a collection officer's permit or retail dealer to a single purchaser; and

(c) the quantity of bulk fuel for which the purchaser is invoiced is identical to the quantity acquired by the holder of a collection officer's permit or retail dealer.

1995, c. 63, s. 515.

3. Every person using in Québec fuel acquired outside Québec shall pay to the Minister the tax established in section 2 which applies to that fuel, on the quantity of such fuel used in Québec; that quantity must, in the cases determined by regulation, be calculated in the manner prescribed by regulation.

This section does not apply

(a) in respect of the fuel contained, on its entry into Québec, in the fuel tank of a pleasure vehicle, an aircraft or a vessel;

(b) in respect of a person who would be a carrier within the meaning of paragraph *d* of section 50.0.2 were it not for the fact that the person's jurisdiction is not participating in the International Fuel Tax Agreement, where the person brings into Québec fuel acquired outside Québec and contained in the fuel tank of a motor vehicle used to transport goods or passengers other than a prescribed motor vehicle, as determined under subparagraph 3 of the first paragraph of section 50.0.12, or of such a prescribed motor vehicle; or

(c) in respect of a person who would be a prescribed person within the meaning of subparagraph *i* of paragraph *d* of section 50.0.2 on the ground that he uses, to transport goods or passengers, a motor vehicle other than a prescribed motor vehicle, as determined under subparagraph 3 of the first paragraph of section 50.0.12, were it not for the fact that the person's jurisdiction is not participating in the International Fuel Tax Agreement, where the person brings fuel into Québec acquired outside Québec and contained in the fuel tank of the motor vehicle.

1972, c. 30, s. 3; 1980, c. 14, s. 1; 1997, c. 14, s. 356.

4. *(Repealed).*

1972, c. 30, s. 4; 1980, c. 14, s. 1; 1983, c. 44, s. 62; 1987, c. 21, s. 102.

5. *(Repealed).*

1972, c. 30, s. 5; 1977, c. 5, s. 14; 1978, c. 27, s. 1; 1979, c. 76, s. 2; 1980, c. 14, s. 1; 1983, c. 44, s. 63; 1987, c. 21, s. 102.

6. *(Repealed).*

1972, c. 30, s. 6; 1974, c. 23, s. 1; 1978, c. 28, s. 3; 1980, c. 14, s. 1; 1983, c. 44, s. 64; 1987, c. 21, s.

102.

7. *(Repealed)*.

1972, c. 30, s. 7; 1978, c. 28, s. 4; 1980, c. 14, s. 1; 1987, c. 21, s. 102.

8. *(Repealed)*.

1972, c. 30, s. 8; 1980, c. 14, s. 1; 1987, c. 21, s. 102.

DIVISION III

EXEMPTIONS AND REFUNDS

9. The following categories of fuel are exempt from the tax provided for in section 2:

(a) butane gas and liquefied petroleum gas when acquired by a person taking delivery of it in a container used exclusively for supplying the heating system of an immovable or used for any purpose other than supplying an internal combustion engine;

(b) solvents derived from petroleum;

(c) gasoline intended for chemical use;

(d) coloured fuel oil used only for a purpose other than that of supplying a propulsion engine not contemplated in any of paragraphs a and c to f of section 19;

(e) bunker fuel and crude oil

(i) used for supplying the engine of a vessel described as a commercial vessel by regulation but only when put directly into the tank installed as standard equipment for supplying the engine of that vessel;

(ii) used only for a purpose other than supplying an internal combustion engine;

(iii) acquired or used in the cases, for the purposes and on the conditions determined by regulation;

(f) non-coloured fuel oil acquired or used in the cases, for the purposes and on the conditions provided by regulation;

(g) aviation fuel acquired after 20 June 1983 and used on an international flight within the meaning of the regulations;

(h) natural gas and propane gas.

1972, c. 30, s. 9; 1974, c. 23, s. 2; 1979, c. 76, s. 3; 1980, c. 14, s. 1; 1983, c. 44, s. 65; 1984, c. 35, s. 42; 1988, c. 4, s. 191; 1997, c. 85, s. 720.

9.1. A tribal council or a band-empowered entity that acquires fuel for its own consumption from a fuel retail outlet operated on a reserve by a retail dealer holding a registration certificate provided for in section 23 is exempt from the payment of the tax provided for in section 2 if the prescribed conditions are met in respect of that acquisition.

However, in the case of the acquisition of fuel by a band-empowered entity that is a legal person, the first paragraph applies only if the fuel is intended for band management activities.

2011, c. 34, s. 158.

10. Every person, provided that he applies therefor within the time limit and according to the terms and conditions established by regulation, is entitled to a refund of the tax that he has paid:

(a) on gasoline when the gasoline

(i) was used to supply a farm machinery engine, except a pleasure vehicle or truck, but only while that machinery was used for farming work, provided that the principal occupation of the consumer is farming in respect of an immovable the consumer owns or leases;

(ii) was used to supply the engine of a fishing boat, but only while that boat was used for fishing, provided that the principal occupation of the consumer is fishing or the processing and the marketing of fish;

(iii) was used to supply a stationary engine;

(iv) was used as an ingredient in a product manufactured by a person in the course of his principal occupation;

(v) was used for purposes of scientific research, experimentation or demonstration, unless it was used to supply a propulsion engine;

(vi) was used to operate a pumper truck while it was used to fight forest fires;

(vii) having been purchased in Québec by a person carrying on a business, was exported and used outside Québec, unless the gasoline was put in a tank supplying the engine of a pleasure vehicle, of a motor vehicle used to transport goods or passengers other than a prescribed motor vehicle, as determined under subparagraph 3 of the first paragraph of section 50.0.12, of such a prescribed motor vehicle or of an aircraft;

(viii) was used to operate a motor vehicle registered for use exclusively on private land or a private road, or the registration certificate of which provides for that use, which is used for farming, forest or mining operations as defined by regulation; or

(ix) was used to supply an aircraft engine while being tested on the ground or in the air;

(b) on non-coloured fuel oil when that fuel oil

(i) was used as an ingredient in a product manufactured by a person in the course of his principal occupation;

(ii) having been purchased in Québec by a person carrying on a business, was exported and used outside Québec, unless it was put in a tank supplying the engine of a pleasure vehicle, of a motor vehicle used to transport goods or passengers other than a prescribed motor vehicle, as determined under subparagraph 3 of the first paragraph of section 50.0.12, or of such a prescribed motor vehicle;

(iii) in the case of bunker fuel or crude oil, was used to supply a stationary engine;

(iv) was used to operate a motor vehicle registered for use exclusively on private land or a private road, or the registration certificate of which provides for that use, which is used for farming, forest or mining operations as defined by regulation;

(v) in the case of biodiesel fuel, was not mixed with another type of fuel at the time of its acquisition; and

(c) on coloured fuel oil when that fuel oil, having been purchased in Québec by a person carrying on a business, was exported and used outside Québec to supply a railroad locomotive engine.

1972, c. 30, s. 10; 1977, c. 5, s. 14; 1978, c. 27, s. 2; 1980, c. 14, s. 1; 1982, c. 56, s. 36; 1995, c. 63, s.

516; 1997, c. 14, s. 357; 2006, c. 7, s. 16; 2006, c. 36, s. 295; 2011, c. 1, s. 160.

10.1. A public carrier that meets the requirements prescribed by regulation is entitled, provided it applies therefor on a form prescribed by the Minister, to the reimbursement of the tax paid by the public carrier in the year on the fuel that was used to supply the engine of each bus while it was assigned to providing public transport as defined by regulation.

For the purposes of this section, “public carrier” means a public body providing public transport, a municipality, an intermunicipal management board, an intermunicipal board of transport, any holder of a public transport permit issued under the Transport Act (chapter T-12) and any carrier which is a party to a contract entered into under section 3 of the Act respecting intermunicipal boards of transport in the area of Montréal (chapter C-60.1) or section 48.18 of the Transport Act.

1984, c. 35, s. 43; 1987, c. 21, s. 103; 1995, c. 65, s. 127; 2005, c. 38, s. 396; 2006, c. 36, s. 296.

10.2. Indians, bands, tribal councils, or band-empowered entities are entitled, provided they apply therefor on the form prescribed by the Minister within the time, on the conditions and according to the modalities prescribed by regulation, to the reimbursement of the tax they paid on the fuel purchased for their own consumption from a fuel retail outlet operated on a reserve by a retail dealer holding a registration certificate provided for in section 23.

However, in the case of band-empowered entities, the fuel must be intended for band management activities.

For the purposes of this section, the Government may make regulations to define the expressions “band management activities”, “bands”, “band-empowered entities”, “Indians”, “tribal councils” and “reserve”.

1987, c. 21, s. 103; 1997, c. 64, s. 19; 1999, c. 65, s. 55; 2004, c. 4, s. 57; 2006, c. 36, s. 297; 2009, c. 5, s. 674.

10.2.1. A retail dealer who operates a fuel retail outlet on a reserve is entitled, provided the dealer makes an application to that effect in the prescribed form containing prescribed information within the time, on the conditions and in the manner prescribed by regulation, to the reimbursement of the amounts the dealer paid in a particular month under section 51.1 to a person holding a collection officer's permit, in respect of a quantity of fuel, if the amount the dealer collected under the first paragraph of section 12 in respect of the fuel sales the dealer made in the particular month is less than the amounts so paid.

However, the amount of the reimbursement may not exceed the amount by which the amount that, but for sections 9.1 and 12.1, is the tax provided for in section 2 that should have been paid or collected, as the case may be, in accordance with this Act in respect of the total of all fuel sales made in that establishment by the retail dealer in the particular month, each of which is a sale made to an Indian, a band, a tribal council or a band-empowered entity in respect of which either no tax provided for in section 2 was payable, in accordance with section 9.1, or the dealer was exempt from collecting such a tax, in accordance with section 12.1, and in respect of which no such tax was actually collected, exceeds the amount equal to the tax, determined in relation to a quantity of fuel, that the holder of a collection officer's permit is exempt from collecting, if applicable, from the retail dealer, in accordance with the sixth paragraph of section 51.1, for the particular month, in relation to that establishment.

2011, c. 34, s. 159.

10.3. A holder of a collection officer's permit or a retail dealer is entitled, provided he applies therefor on the prescribed form within the time, on the conditions and according to the modalities prescribed by regulation, to the reimbursement of part of the amount paid by him pursuant to section 51.1 in respect of a quantity of fuel acquired by him from a person holding a collection officer's permit if

(a) that part of the amount is equal to the amount by which the amount he paid to that person pursuant to

section 51.1 exceeds the amount he collected under that section or the first paragraph of section 12, as the case may be, in respect of that quantity of fuel; and

(b) such excess amount results from the use by that person, in accordance with section 2.1, in respect of that quantity of fuel, of a mode of computation of the amount provided for in section 51.1 that is different from the mode used by the holder of a collection officer's permit or retail dealer to compute that amount or the tax established in section 2 in respect of that quantity of fuel.

The Government may, by regulation, determine, in respect of the persons referred to in the first paragraph, special conditions and modalities of reimbursement.

1995, c. 63, s. 517; 1995, c. 65, s. 128.

10.4. A person is entitled, provided he applies therefor on the prescribed form within the time, on the conditions and according to the modalities prescribed by regulation, to the reimbursement of the tax increase provided for in the third paragraph of section 2 and paid by him in respect of gasoline delivered in an area subject to a tax increase if

(a) at the time of the delivery, the gasoline was put in a receptacle having a capacity of over 200 litres, other than a tank installed as standard equipment for supplying the engine of a vehicle; and

(b) the person has brought the gasoline outside that area, or has caused the gasoline to be so brought, in a receptacle having a capacity of over 200 litres, other than a tank installed as standard equipment for supplying the engine of a vehicle.

1995, c. 65, s. 129; 2012, c. 28, s. 184.

10.5. A person is entitled, provided the person makes an application to that effect in the prescribed form containing prescribed information within the time, on the conditions and in the manner prescribed by regulation, in respect of fuel the person acquired, to the reimbursement of the total of

(a) the amount by which the amount paid by the person under section 51.1 in respect of the fuel exceeds the total of the amount collected by the person under section 51.1 or the first paragraph of section 12, as the case may be, in respect of the fuel and the reimbursement to which the person is entitled under section 10.2.1 in respect of the fuel; and

(b) the amount by which the reimbursement to which the person is entitled under section 10.2.1 in respect of the fuel exceeds the amount reimbursed to the person under that section in respect of the fuel.

1995, c. 65, s. 129; 2011, c. 34, s. 160.

10.6. A person entitled to a reimbursement under section 10.5 in respect of fuel acquired by the person from a holder of a collection officer's permit who has made an agreement with the Minister under section 51 may, within the time, on the conditions and according to the modalities prescribed by regulation, transfer the amount of the reimbursement to the holder of a collection officer's permit.

The amount to which the transfer relates must be applied, within a reasonable time, by the transferee against the amount that the transferee is required to collect from the transferor under section 51.1 in respect of fuel that the transferee sells, delivers or causes to be delivered to the transferor in Québec subsequent to the transfer.

1999, c. 83, s. 323.

10.7. A person is entitled, provided the person applies therefor on the prescribed form within the time, on the conditions and according to the modalities prescribed by regulation, to the reimbursement of the tax paid

by the person in respect of the gasoline or non-coloured fuel oil that the person acquired and that is attributable to the use, by a prescribed motor vehicle, of eligible equipment of the vehicle, provided that such equipment is used for commercial or public purposes and not otherwise for the propulsion of the vehicle.

However, the reimbursement provided for in the first paragraph shall not be granted where the propulsion engine of the motor vehicle can be supplied with coloured fuel oil, in accordance with the provisions of section 19.

For the purposes of the first paragraph, the Government may, by regulation,

- (a) determine what motor vehicles are prescribed motor vehicles and what constitutes eligible equipment;
- (b) fix, in respect of the quantity of gasoline or non-coloured fuel oil acquired by a person and put in the tank supplying the propulsion engine of a prescribed motor vehicle, the percentage of that quantity of gasoline or non-coloured fuel oil that is attributable to the use, by the motor vehicle, of eligible equipment; and
- (c) determine, in respect of a carrier referred to in Division IX.1, the time, conditions and modalities of the application for a reimbursement.

2000, c. 39, s. 293; 2002, c. 9, s. 175.

10.8. Every holder of a collection officer's permit who makes a sale of fuel, other than a retail sale, to a person with whom the collection officer is dealing at arm's length may, provided it is established that the sale price and the amount provided for in section 51.1 in respect of the sale of fuel have become in whole or in part a bad debt, obtain a refund of an amount corresponding to the amount provided for in that section that the collection officer was unable to recover.

To obtain a refund under the first paragraph, a collection officer must

- (a) have made a report to the Minister in accordance with the first or third paragraph of section 51.2, as the case may be, on the amount provided for in section 51.1 that the collection officer should have collected in respect of the sale of fuel;
- (b) as the case may be, have paid under section 51.1 to a holder of a collection officer's permit the amount provided for in that section in respect of fuel that relates to the bad debt or have remitted that amount to the Minister under section 51.2;
- (c) have written off the bad debt in the collection officer's books of account and produce to the Minister an application using the form prescribed within four years after the day on which the bad debt was written off; and
- (d) fulfil such other terms and conditions as may be determined by regulation.

A collection officer who has obtained an allowance pursuant to section 52.1 for the collection and remittance of the amount provided for in section 51.1 for which the collection officer has applied for a refund under the first paragraph must deduct the amount of the allowance from the amount of the refund applied for.

The Government may, by regulation, determine a method for establishing the amount of the refund to which the collection officer is entitled under the first paragraph or the amount of the allowance to be deducted under the third paragraph as well as the conditions and manner of use of each method.

2001, c. 51, s. 312.

10.9. For the purposes of the first paragraph of section 10.8, persons are not dealing at arm's length with each other if the persons are described in any of sections 3 to 9 of the Act respecting the Québec sales tax (chapter T-0.1).

2001, c. 51, s. 312.

10.10. Every holder of a collection officer's permit who recovers all or part of a bad debt in respect of which the collection officer obtained a refund under section 10.8 shall, on or before the fifteenth day of the month following the month in which all or part of the bad debt was recovered, make a report to the Minister, using the form prescribed by the Minister, on the amount equal to the fuel tax computed using the method determined by regulation and shall remit that amount to the Minister at the same time.

2001, c. 51, s. 312; 2005, c. 38, s. 397.

11. Subparagraphs vii of paragraph *a* and ii of paragraph *b* of section 10 do not apply when, under a reciprocity agreement made between the Gouvernement du Québec and the government of the territory into or in which the gasoline or fuel oil is exported or used, the gasoline or fuel oil is not subject in that territory to a tax equivalent to the tax provided for by this Act, and the gasoline or fuel oil imported into Québec from the territory is not subject to the tax provided for by this Act, or when under such an agreement Québec remits to that territory the aggregate or part of the tax collected on the gasoline or fuel oil.

Any person contemplated in subparagraph vii of paragraph *a* and subparagraph ii of paragraph *b* of section 10 is entitled, however, to a refund of the amount by which the tax that he has paid exceeds the tax he would have paid in the territory into or in which he exports or uses the gasoline or fuel oil if he had purchased the gasoline or fuel oil there.

1972, c. 30, s. 11; 1974, c. 23, s. 3; 1978, c. 28, s. 5; 1980, c. 14, s. 1; 1982, c. 56, s. 37.

DIVISION IV

OBLIGATIONS OF VENDORS AND CONSUMERS

12. Every retail dealer shall collect, as a mandatary of the Minister, the tax imposed by section 2 on any sale of fuel made by the retail dealer.

Whether the price is stipulated to be payable in cash, with a term, in instalments or in any other manner, the tax provided for in section 2 shall be collected by the retail dealer at the time of the sale and on the total quantity that is the object of the contract, taking into account any amount of tax payable by reason of the place of delivery.

The tax shall, for each type of fuel, be indicated separately from the sale price on any document recording the sale, on any invoice and in the accounting books of the retail dealer, except in the cases prescribed by regulation.

In addition, the tax shall be referred to by its name, an abbreviation of its name or a similar designation. No other form of reference to the tax may be used.

1972, c. 30, s. 12; 1980, c. 14, s. 2; 1991, c. 15, s. 4; 1995, c. 65, s. 130; 1999, c. 83, s. 324; 2002, c. 46, s. 36.

12.1. Despite section 12, a retail dealer holding a registration certificate provided for in section 23 who operates a fuel retail outlet on a reserve and sells fuel to an Indian or a band for their own consumption is not required to collect the tax imposed by section 2 in respect of the sale if the prescribed conditions are met in respect of the sale.

2011, c. 34, s. 161.

13. Every retail dealer shall, on or before the fifteenth day of each month, render an account to the Minister, using the form prescribed by him, of the tax he has collected or should have collected during the preceding

month and shall at the same time remit the amount of that tax to the Minister.

He shall render an account even if no sale giving rise to such tax was made during the month.

Notwithstanding the foregoing, the retail dealer is not required to render an account to the Minister, unless the latter so requires, nor to remit the tax collected in respect of sold fuel he acquired from a holder of a collection officer's permit where he has paid an amount to that officer under section 51.1 equal to the tax collected in respect of that fuel.

If the tax collected for the month in respect of the fuel is greater than the total of the amount the retail dealer paid for the month under section 51.1 to a person holding a collection officer's permit and the amount the retail dealer is required to remit, if applicable, for the month under the seventh paragraph, the difference must be remitted to the Minister on the terms and conditions provided in the first paragraph.

Furthermore, if in respect of a quantity of fuel, the amount collected by the retail dealer under the first paragraph is greater than the amount paid by him pursuant to section 51.1 to a person holding a collection officer's permit and the difference results from the use by the retail dealer, in accordance with section 2.1, of a mode of computation of the tax that is different from the mode used by the person holding a collection officer's permit to compute the amount provided for in section 51.1, the retail dealer shall remit the difference to the Minister on the terms and conditions provided in the first paragraph.

Notwithstanding the fifth paragraph, a retail dealer who is not usually required to render an account to the Minister by reason of the third paragraph shall, not later than the last day of the month following each of the quarters ending on 31 March, 30 June, 30 September and 31 December in a year, render an account to the Minister, using the prescribed form, of the difference referred to in the fifth paragraph that he has collected during the quarter concerned and shall at the same time remit the difference to the Minister.

Despite the third and fifth paragraphs, a retail dealer who operates a fuel retail outlet on a reserve shall, on or before the 15th day of each month, render an account to the Minister, using the prescribed form containing prescribed information, of the tax the dealer collected or should have collected in the preceding month and, if the amount that, but for sections 9.1 and 12.1, is the tax provided for in section 2 that should have been paid or collected, as the case may be, in accordance with this Act in respect of the total of all fuel sales made in that establishment by the retail dealer in the preceding month, each of which is a sale made to an Indian, a band, a tribal council or a band-empowered entity in respect of which either no tax provided for in section 2 was payable, in accordance with section 9.1, or the dealer was exempt from collecting such a tax, in accordance with section 12.1, and in respect of which no such tax was in fact collected, is less than the amount equal to the tax, determined in relation to a quantity of fuel, that the holder of a collection officer's permit is exempt from collecting, if applicable, from the retail dealer, in accordance with the sixth paragraph of section 51.1, for the preceding month, in relation to that establishment, the difference is to be remitted to the Minister at the same time.

1972, c. 30, s. 13; 1986, c. 18, s. 1; 1991, c. 15, s. 5; 1991, c. 67, s. 610; 1995, c. 63, s. 518; 1995, c. 65, s. 131; 2005, c. 38, s. 398; 2011, c. 34, s. 162.

14. Each wholesale dealer or retail dealer shall, on or before the fifteenth day of each month, report to the Minister, by filling out the form prescribed by him, on the nature and quantity of fuel sold, delivered or handled during the preceding month, indicating whether the quantity of fuel was measured at ambient temperature or was corrected to the reference temperature of 15 degrees Celsius, and furnish any other prescribed information.

The report shall be made and sent to the Minister even if no fuel was sold, delivered or handled during the month.

In addition, a retail dealer referred to in the sixth paragraph of section 13 shall, at the Minister's request within the time and in the manner provided in that paragraph, report the information referred to in the first paragraph to the Minister in respect of each quarter for which he must render an account and make a

remittance to the Minister in accordance with the sixth paragraph of section 13.

1972, c. 30, s. 14; 1991, c. 15, s. 6; 1991, c. 67, s. 611; 1995, c. 63, s. 519; 2005, c. 38, s. 399.

14.1. The Minister may require any wholesale dealer or retail dealer to report to him, on the form prescribed by the Minister and within the period fixed by him, an inventory of all or certain fuels that are in his possession on such date as the Minister may determine.

1990, c. 60, s. 49.

15. Every consumer who has acquired fuel in Québec shall, on or before the 15th day of each month, render an account to the Minister, using the prescribed form, on the tax determined under section 2, without reference to its third paragraph, he owes for fuel acquired during the preceding month, if he has not paid such tax on its acquisition, and shall at the same time remit the amount of that tax to the Minister.

Every consumer who produces fuel in Québec shall have the same obligation.

1972, c. 30, s. 15; 1974, c. 23, s. 4; 1991, c. 67, s. 612; 1995, c. 63, s. 520; 1995, c. 65, s. 132; 2005, c. 38, s. 400; 2012, c. 28, s. 185.

15.1. Subject to section 17.1, every consumer shall, in respect of gasoline stored in an area subject to a tax increase, other than gasoline to be used for supplying an aircraft engine, on or before the 15th day of each month, render an account to the Minister, using the prescribed form, on the tax increase provided for in the third paragraph of section 2 that he owes for gasoline acquired during the preceding month, if he has not paid such tax on its acquisition, and shall at the same time remit the amount of that increase to the Minister.

Every consumer who produces gasoline in Québec shall have the same obligation.

1995, c. 65, s. 133; 2005, c. 38, s. 401; 2012, c. 28, s. 186.

15.2. The tax and the tax increase that are to be paid under sections 15 and 15.1, respectively, are computed per litre of fuel measured at ambient temperature. However, they are computed per litre of fuel corrected to the reference temperature of 15 °C if, before being consumed or used, the fuel was measured by the consumer in litres corrected to the reference temperature of 15 °C by means of a dispensing pump or other metering assembly designed or equipped to effect such correction in accordance with the specifications established under the Weights and Measures Act (R.S.C. 1985, c. W-6).

1995, c. 65, s. 133; 2012, c. 28, s. 187.

16. Every person referred to in subparagraph *b* of the second paragraph of section 3 who brings fuel into Québec acquired outside Québec and contained in the fuel tank installed as standard equipment to supply the engine of a prescribed motor vehicle, as determined under subparagraph 3 of the first paragraph of section 50.0.12, shall, before each trip, obtain from the Minister or any person authorized by the Minister a certificate for occasional trips. The Government may, by regulation, determine the duties to be paid and the terms and conditions governing the issue and keeping of the certificate.

1972, c. 30, s. 16; 1978, c. 28, s. 6; 1980, c. 14, s. 3; 1991, c. 15, s. 8; 1993, c. 64, s. 245; 1997, c. 14, s. 358.

17. Every person who brings or causes to be brought into Québec fuel acquired outside Québec, for use or consumption in Québec by such person or, at his expense, by another person, except that contained in the fuel tank installed as standard equipment to supply the engine of a motor vehicle, aircraft or vessel, shall

(a) immediately file a report with the Minister, using the form prescribed by him;

(b) pay at the same time to the Minister the tax determined under section 2 without reference to its third paragraph.

1972, c. 30, s. 17; 1980, c. 14, s. 4; 1986, c. 18, s. 2; 1995, c. 63, s. 521; 1995, c. 65, s. 134; 2012, c. 28, s. 188.

17.1. In addition to the tax that is required to be paid under section 2 or section 17, every person who brings or causes to be brought into an area subject to a tax increase gasoline, other than gasoline to be used for supplying an aircraft engine, for use or consumption by such person or, at his expense, by another person, except gasoline contained in the fuel tank installed as standard equipment to supply the engine of a motor vehicle or vessel, shall

(a) on or before the 15th day of each month, render an account to the Minister, using the prescribed form, of the quantity of gasoline so brought during the preceding month;

(b) pay at the same time to the Minister the tax increase provided for in the third paragraph of section 2 that is applicable to that gasoline.

1995, c. 65, s. 135; 2005, c. 38, s. 402; 2012, c. 28, s. 189.

17.2. The tax and the tax increase that are to be paid under sections 17 and 17.1, respectively, are computed per litre of fuel measured at ambient temperature. However, they are computed per litre of fuel corrected to the reference temperature of 15 °C where the fuel acquired by the person referred to in section 17 or 17.1 was measured and invoiced by the dealer in litres corrected to the reference temperature of 15 °C.

1995, c. 65, s. 135; 2012, c. 28, s. 190.

17.3. A retail dealer who operates a fuel retail outlet on a reserve and sells fuel to a purchaser who is an Indian, a band, a tribal council or a band-empowered entity in circumstances in which section 9.1 or 12.1 applies shall

(a) keep, for each day of the year, in the prescribed form containing prescribed information, a register of retail sales relating to that establishment; and

(b) meet the prescribed conditions in respect of each of those sales.

2011, c. 34, s. 163.

17.4. A retail dealer who operates a fuel retail outlet on a reserve shall post the price of the fuel in the prescribed manner.

2011, c. 34, s. 163.

DIVISION V

COLOURING OF FUEL OIL

18. The colouring of fuel oil shall be made by the persons, in the manner and on the conditions prescribed by regulation.

Those persons shall pay fees relating to the colouring of fuel oil to the Minister in the amount, according to the terms and conditions and within the time prescribed by regulation.

1972, c. 30, s. 18; 1974, c. 23, s. 5; 1980, c. 14, s. 5; 2004, c. 9, s. 2.

19. Coloured fuel oil may be acquired or used for all purposes other than supplying a propulsion engine,

except the propulsion engine

(a) of a pumper truck while used to fight a forest fire;

(b) of a railroad locomotive;

(c) of a vessel described as a commercial vessel by regulation, provided that it be put directly into the tank installed as standard equipment for supplying the engine;

(d) of farm machinery, except a pleasure vehicle or truck, but only while the machinery is used for farming work, provided that the principal occupation of the consumer of the coloured fuel oil is farming in respect of an immovable the consumer owns or leases;

(e) of a fishing boat, but only while the boat is used for fishing, provided that the principal occupation of the consumer of the coloured fuel oil is fishing or the processing and marketing of fish; or

(f) in the cases, for the purposes and on the conditions determined by regulation.

1972, c. 30, s. 19; 1980, c. 14, s. 5; 2011, c. 1, s. 161.

19.1. Subject to section 19, the possession of coloured fuel oil in a tank supplying a propulsion engine is prohibited.

1979, c. 76, s. 4; 1980, c. 14, s. 6.

20. No person may destroy or remove or attempt to destroy or remove, in any manner, the colour or any other product identifying coloured fuel oil under this Act.

1972, c. 30, s. 20.

21. Coloured fuel oil shall not be sold in a filling station or a service station.

1972, c. 30, s. 21; 2006, c. 7, s. 17.

21.1. Coloured fuel oil shall not be stocked in a filling station or a service station, except where the coloured fuel oil is in a tank or a cistern used exclusively and directly to supply a building's heating system.

1979, c. 76, s. 5; 2006, c. 7, s. 18.

22. Subject to section 19, no person may fill, with coloured fuel oil, the tank supplying a propulsion engine.

1972, c. 30, s. 22; 1974, c. 23, s. 6; 1980, c. 14, s. 7.

DIVISION VI

CERTIFICATES AND PERMITS

§ 1. — *Registration certificates*

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

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

1972, c. 30, s. 23; 1986, c. 18, s. 3; 1991, c. 15, s. 10; 1997, c. 14, s. 359; 1999, c. 65, s. 57.

23.1. Every person who fails to obtain the certificate required under section 16 shall, if the failure is ascertained by a person authorized by the Minister, obtain a restricted certificate without delay.

The certificate is valid for only the time prescribed. It shall be issued, by the authorized person, on payment of the fees and duties prescribed by regulation.

1991, c. 15, s. 10; 1997, c. 14, s. 360.

24. *(Repealed).*

1972, c. 30, s. 24; 1991, c. 15, s. 10; 1993, c. 79, s. 49; 1999, c. 65, s. 58.

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

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

1972, c. 30, s. 25; 1991, c. 15, s. 10; 1997, c. 14, s. 361; 1999, c. 65, s. 59.

25.1. Where a registration certificate has been suspended pursuant to section 17.6 of the Tax Administration Act (chapter A-6.002) with regard to the retail sale of fuel, the certificate holder shall post the notice of suspension served by the Minister at the holder's principal place of business in Québec for the entire duration of the suspension.

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

1999, c. 65, s. 60; 2010, c. 31, s. 175.

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

In addition, a person already holding a registration certificate issued under Title I of the Act respecting the Québec sales tax shall, before engaging in the retail sale of fuel in Québec, inform the Minister thereof by registered or certified mail and, at the same time, provide a declaration to the Minister containing the addresses of the establishments the person intends to operate or cause to be operated by a third person.

A person to whom this section applies shall also immediately inform the Minister, by registered or certified mail, of any change causing the information provided under this section to be inaccurate or incomplete.

1972, c. 30, s. 26; 1991, c. 15, s. 10; 1999, c. 65, s. 61; 2001, c. 51, s. 313; 2004, c. 4, s. 58.

§ 1.1. — *Indian tax exemption management program registration certificate*

26.1. To obtain an Indian tax exemption management program registration certificate, an Indian, a band, a tribal council or a band-empowered entity shall make an application to that effect to the Minister in the prescribed form containing prescribed information and provide the prescribed documents.

2011, c. 34, s. 165.

§ 2. — *Permits*

27. Every person who, in Québec,

(a) is a collection officer,

(b) is an importer,

(c) is a refiner,

(d) is a storer,

(e) transports bulk fuel,

(f) *(subparagraph repealed)*;

(g) blends taxable fuel with another non-taxable petroleum product for the purpose of resale, except a person holding a refiner's permit,

shall hold a permit issued for that purpose under this Act, unless he is exempt from this requirement by regulation.

In addition, every person who, in Québec, colours fuel oil shall, for each establishment where colouring is carried out, hold a permit issued for that purpose under this Act, unless the person is exempt from that requirement by regulation.

1972, c. 30, s. 27; 1990, c. 4, s. 843; 1991, c. 15, s. 10; 2000, c. 39, s. 294.

27.1. To obtain a permit, a person shall

(a) apply therefor to the Minister on the form prescribed by the Minister, and provide the information prescribed by regulation;

(b) *(paragraph repealed)*;

(c) *(paragraph repealed)*;

(d) designate an agent in accordance with section 31.3 if he has no residence or place of business in Québec;

(e) furnish such security as may be required in section 17.2, 17.3 or 17.4 of the Tax Administration Act (chapter A-6.002);

(f) have the equipment and installations required for using the permit applied for;

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

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

(h) fulfil such other conditions and furnish such other documents as may be required by law, by regulation or by the Minister; and

(i) at the Minister's request, enter into an agreement under section 51.

1991, c. 15, s. 10; 1993, c. 79, s. 50; 1999, c. 65, s. 62; 2009, c. 47, s. 24; 2010, c. 31, s. 175.

27.1.1. The Minister may require, as a condition for the issue or maintenance in force of a permit, security of a value, in a form and under terms determined by the Minister.

2009, c. 47, s. 25.

27.2. The permit shall be issued by the Minister or by any other person authorized by the Minister. It shall be kept at the principal place of business of its holder in Québec and a copy of the permit shall be posted in each establishment operated under it. However, a permit issued for the colouring of fuel oil shall be posted in the establishment for which the permit is issued, and a copy of the permit shall be kept at the principal place of business of its holder in Québec.

Where a permit is issued for the transportation of bulk fuel, its holder shall keep a copy of it in each vehicle used for that purpose.

Every person transporting bulk fuel in Québec and having no establishment in Québec shall keep in each vehicle a copy of each permit he holds under this Act.

1991, c. 15, s. 10; 2000, c. 39, s. 295.

27.3. The period of validity of the permit is two years. On the expiry of the permit, the Minister or any person authorized by him shall renew it for the same period, subject to sections 17.4.1, 17.5 and 17.6 of the Tax Administration Act (chapter A-6.002).

Despite the first paragraph, a permit may be issued or renewed for a period of less than two years.

1991, c. 15, s. 10; 1993, c. 79, s. 51; 2006, c. 36, s. 298; 2009, c. 47, s. 26; 2010, c. 31, s. 175.

27.4. *(Repealed).*

1991, c. 15, s. 10; 2009, c. 47, s. 27.

27.5. The permit is not transferable and shall not be used except by its holder and for the activity mentioned therein.

1991, c. 15, s. 10.

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

A permit holder shall also inform the Minister immediately of any amalgamation, sale or transfer of his firm and of any change in the name he uses in doing business.

1991, c. 15, s. 10; 1997, c. 3, s. 136; 1999, c. 65, s. 63.

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

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

1999, c. 65, s. 64.

§ 3. — *Miscellaneous provisions*

28. No person may sell or deliver fuel in Québec to a retail dealer who does not hold a registration certificate required by section 23 that is in force with regard to the retail sale of fuel or to a wholesale dealer who does not hold a collection officer's permit required by section 27.

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

1972, c. 30, s. 28; 1986, c. 18, s. 4; 1991, c. 15, s. 10; 1999, c. 65, s. 65.

28.1. *(Replaced).*

1986, c. 18, s. 4; 1991, c. 15, s. 10.

29. No retail dealer or collection officer may purchase or take delivery of fuel in Québec from a person who does not hold a collection officer's permit required by section 27, unless he has made an agreement with the Minister pursuant to section 51.

1972, c. 30, s. 29; 1991, c. 15, s. 10.

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

1999, c. 65, s. 66.

30. *(Repealed).*

1972, c. 30, s. 30; 1991, c. 15, s. 10; 1993, c. 79, s. 52.

31. *(Repealed).*

1972, c. 30, s. 31; 1990, c. 4, s. 844; 1991, c. 15, s. 10; 1993, c. 79, s. 52.

31.1. *(Repealed).*

1991, c. 15, s. 10; 1993, c. 79, s. 52.

31.2. *(Repealed).*

1991, c. 15, s. 10; 1993, c. 79, s. 52.

31.3. A person having no residence or place of business in Québec must designate an agent residing in Québec and provide the name and address of the agent to the Minister.

Service upon the agent of any proceeding, application or notice is deemed made upon the person who designated him.

1991, c. 15, s. 10.

31.4. *(Repealed).*

1991, c. 15, s. 10; 1993, c. 79, s. 52.

31.5. *(Repealed).*

1991, c. 15, s. 10; 1993, c. 79, s. 52.

DIVISION VII

RECORDS, REPORTS AND CONTROL

32. Every person holding or required to hold a registration certificate or permit other than that referred to in Division IX.1 shall, in the manner prescribed by regulation, keep or prepare the registers, books of account, invoices, manifests, way-bills and other documents prescribed by regulation. He shall keep the documents in his principal place of business in Québec.

1972, c. 30, s. 32; 1991, c. 15, s. 11; 1997, c. 14, s. 362.

32.1. Every person who transports bulk fuel in Québec shall, in respect of each load, draw up or cause to be drawn up, a manifest or way-bill complying with the requirements prescribed by regulation, for the fuel transported. He shall keep the manifest or way-bill or cause it to be kept in the vehicle used to transport the fuel.

This section does not apply in respect of bulk transportation of coloured fuel oil in a tank having a capacity of 25,000 litres or less.

The Government may, by regulation, determine classes of persons and determine in respect of one or more of such classes special requirements with regard to manifests and way-bills or exempt any such class from the requirements of the first paragraph.

1991, c. 15, s. 12; 1995, c. 63, s. 522; 2011, c. 1, s. 162.

33. The Minister may, by registered or certified letter, oblige any person subject to the application of this Act to keep in the form that he prescribes a record of every acquisition, importation, manufacturing, inventory, quantity used, sale, exportation and delivery of fuel, and send him a copy or extract of such record and may oblige him to retain the documents and books that he considers appropriate for a period determined by him.

1972, c. 30, s. 33; 1975, c. 83, s. 84.

34. Every person who colours fuel oil shall file with the Minister, not later than the last day of each month, a report stating

(a) the number of litres of fuel oil coloured during the preceding month;

(b) the quantity of coloured fuel oil sold or delivered during the preceding month, with the name and address of each purchaser, the quantity sold or delivered to each and the date of each delivery;

(c) the quantity of colouring agent used during the preceding month and the inventory at the end of that

month.

1972, c. 30, s. 34; 1978, c. 28, s. 7; 1991, c. 67, s. 613.

35. Retail dealers shall have meters in good working condition on their fuel pumps. The Minister may cause the meters to be sealed. He may also use information furnished by such meters to establish the quantities of fuel sold.

1972, c. 30, s. 35; 1991, c. 15, s. 13.

36. The Minister may oblige refiners, importers and wholesale dealers to install at their expense automatic meters or other equipment approved by him and he may use the information furnished by such meters or equipment to establish the quantities of fuel refined, acquired, delivered or sold. The Minister may also, for the same purposes, prescribe the use of any other means or methods that he considers proper.

The Minister may also cause any automatic meter or device contemplated in the first paragraph, any mechanical injection system equipped with an automatic cut-off device and any other system of distribution, delivery, loading or colouring of fuel to be sealed.

1972, c. 30, s. 36; 1974, c. 23, s. 7; 1991, c. 15, s. 14.

37. No person may sell fuel in a drum unless it is marked or labelled with legible letters and figures indicating the kind of fuel and the number of litres that it contains, as well as, where applicable, the fact that the fuel is coloured fuel oil.

1972, c. 30, s. 37; 1978, c. 28, s. 8.

DIVISION VIII

AUDIT, INSPECTION AND SEIZURE

38. When, under section 38 of the Tax Administration Act (chapter A-6.002), a person carries out an audit or an examination regarding a refiner, importer, carrier, storer, wholesale dealer, retail dealer or consumer, he may take such fuel samples as he considers necessary for the purposes of the audit or examination.

1972, c. 30, s. 38; 1991, c. 15, s. 15; 2010, c. 31, s. 175.

39. Any member of the Sûreté du Québec, any member of a municipal police force or any person authorized for such purposes by the Minister may, at any place and at any reasonable time, stop any vehicle, require the owner or driver or the person in charge of the vehicle to produce for examination, as the case may be, the copy of the permit provided for in section 27.2 and the manifest or way-bill provided for in section 32.1, measure the capacity of the fuel tanks, examine the fuel carried or to be used to supply the engine and take the necessary samples of it.

The person may also order that the vehicle not be moved where the owner, driver or the person in charge of it refuses to submit to any examination or inspection provided for in the first paragraph or does not hold the documents referred to in that paragraph or produces a manifest or way-bill containing inaccurate or incomplete information or where the person has reasonable grounds to believe that an offence is being or has been committed under paragraph *a* of section 42 where it refers to section 27.2, under paragraph *a* of section 42.1 where it refers to section 27, under paragraph *b* of section 42.1, under paragraph *b* of section 43 or under paragraph *b* of section 43.1. In any such case, the owner, driver or person in charge of the vehicle shall identify himself and produce the vehicle registration certificate for examination.

Unless a member of the Sûreté du Québec, a member of a municipal police force or the Minister, as the case may be, authorizes otherwise, the vehicle shall not be moved until a judge rules on the application referred to in section 40 or 40.1.0.1 of the Tax Administration Act (chapter A-6.002), which must be

introduced with reasonable dispatch, and until the vehicle is seized, where applicable.

However, if a vehicle is left for the night elsewhere than in a public place and all activity related to its use has ceased, no examination or inspection provided for in the first paragraph may be carried out without a warrant between 10:00 p.m. and 7:00 a.m. by a person referred to in the first paragraph.

1972, c. 30, s. 39; 1977, c. 5, s. 14; 1984, c. 35, s. 44; 1986, c. 18, s. 5; 1990, c. 4, s. 845; 1991, c. 15, s. 16; 1993, c. 79, s. 53; 1996, c. 31, s. 38; 2009, c. 15, s. 537; 2010, c. 31, s. 175.

40. Any member of the Sûreté du Québec, any member of a municipal police force or any person authorized by the Minister for such purposes may stop a vehicle used to transport bulk fuel in Québec where he has reasonable grounds to believe that the fuel transported therein is intended for sale for consumption in Québec and that the purchaser does not hold a registration certificate provided for in section 23 or a collection officer's permit provided for in section 27.

Unless a member of the Sûreté du Québec, a member of a municipal police force or the Minister, as the case may be, authorizes otherwise, the vehicle shall not be moved until a judge rules on the application referred to in section 40 or 40.1.0.1 of the Tax Administration Act (chapter A-6.002), which must be introduced with reasonable dispatch, and until the vehicle is seized, where applicable.

1972, c. 30, s. 40; 1977, c. 5, s. 14; 1986, c. 18, s. 6; 1990, c. 4, s. 846; 1991, c. 15, s. 17; 1993, c. 79, s. 54; 1996, c. 31, s. 39; 2009, c. 15, s. 538; 2010, c. 31, s. 175.

40.0.1. In the cases covered by section 39 or 40, a member of the Sûreté du Québec, a member of a municipal police force or a person authorized by the Minister for such purposes may cause any road vehicle stopped in contravention of Division II of Chapter II of Title VIII of the Highway Safety Code (chapter C-24.2) to be removed and impounded in the nearest suitable place.

2009, c. 47, s. 28.

40.1. *(Repealed).*

1986, c. 18, s. 6; 1988, c. 21, s. 142; 1991, c. 15, s. 18; 1993, c. 79, s. 55; 1996, c. 31, s. 40; 2009, c. 15, s. 539.

40.2. *(Repealed).*

1991, c. 15, s. 18; 1996, c. 31, s. 40; 2009, c. 15, s. 539.

40.3. *(Repealed).*

1991, c. 15, s. 18; 1996, c. 31, s. 40; 2009, c. 15, s. 539.

40.4. *(Repealed).*

1991, c. 15, s. 18; 1996, c. 31, s. 40; 2009, c. 15, s. 539.

40.5. *(Repealed).*

1991, c. 15, s. 18; 1996, c. 31, s. 40; 2009, c. 15, s. 539.

40.6. *(Repealed).*

1991, c. 15, s. 18; 1996, c. 31, s. 40; 2009, c. 15, s. 539.

40.7. *(Repealed).*

1991, c. 15, s. 18; 2009, c. 15, s. 539.

40.7.1. *(Repealed).*

1996, c. 31, s. 41; 2009, c. 15, s. 539.

40.8. *(Repealed).*

1991, c. 15, s. 18; 1996, c. 31, s. 42; 2009, c. 15, s. 539.

DIVISION IX

PENAL PROVISIONS

41. Every person who:

(a) does not furnish a report or other document or any information provided for by this Act or the regulations thereunder, in the manner and at the time provided in sections 13 to 17.1, 26, 27.6, 29.1, 34, 50.0.5, 51.2 and 52, or

(b) being a mandatary of the Minister, refuses or neglects to collect, account for, report or remit the tax provided for in section 2 or the amount provided for in section 51.1,

is guilty of an offence and liable to a fine of not less than \$200 for each day that the omission continues.

1972, c. 30, s. 46; 1991, c. 15, s. 19; 1995, c. 63, s. 523; 1995, c. 65, s. 136; 1999, c. 65, s. 69.

42. Every person who:

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

(b) removes or alters a seal provided for in section 35 or 36 or otherwise contravenes such section,

(c) refuses to permit the audit or examination contemplated in section 38 or otherwise contravenes that section,

(d) neglects or omits to comply with stop signs set up by a person referred to in section 39 or 40, or to obey the signals or orders of such a person,

(e) contrary to section 39, refuses to produce the registration certificate of a vehicle other than a pleasure vehicle, the copy of the permit, the manifest or way-bill, or otherwise contravenes that section,

(f) furnishes a manifest or a way-bill provided for in section 32.1 containing inaccurate or incomplete information, or

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

is guilty of an offence and liable to a fine of not less than \$2,000 nor more than \$25,000.

1972, c. 30, s. 47; 1974, c. 23, s. 9; 1979, c. 76, s. 6; 1986, c. 18, s. 7; 1991, c. 15, s. 19; 1999, c. 65, s. 70.

42.1. Every person who

(a) contravenes section 27, 28 or 32.1,

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

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

is guilty of an offence and is liable to a fine of not less than \$2,000 nor more than \$25,000 or, notwithstanding article 231 of the Code of Penal Procedure (chapter C-25.1), to both the fine and imprisonment for not more than two years.

1991, c. 15, s. 19; 1999, c. 65, s. 71.

43. Every person who

(a) contrary to section 20, destroys or removes or attempts to destroy or remove, in any manner, the colouring or any other means of identifying coloured fuel oil under this Act, or

(b) knowingly stores, sells, uses or carries as uncoloured fuel oil any coloured fuel oil under this Act although its colouring or any other means of identifying it has been destroyed or removed or has been altered in any manner whatsoever,

is guilty of an offence and liable to a fine of not less than \$5,000 nor more than \$100,000 or, notwithstanding article 231 of the Code of Penal Procedure (chapter C-25.1), to both the fine and imprisonment for not more than two years.

1972, c. 30, s. 48; 1986, c. 18, s. 7; 1991, c. 15, s. 19.

43.1. Every person who,

(a) contrary to section 19, acquires or uses coloured fuel oil for any purpose other than those permitted therein,

(b) contrary to section 19.1, has in his possession coloured fuel oil stored in a tank supplying a propulsion engine, except in the cases permitted in section 19,

(c) contrary to section 21, sells coloured fuel oil in a filling station or a service station,

(d) contrary to section 21.1, stocks coloured fuel oil in a filling station or a service station, unless the coloured fuel oil is in a tank or cistern used exclusively and directly to supply a building's heating system, or

(e) contrary to section 22, fills, with coloured fuel oil, the tank supplying a propulsion engine, except in the cases permitted in section 19,

is guilty of an offence and liable, in addition to any other penalty otherwise provided for, to a fine of not less than \$500 nor more than \$2,000 and, in the case of a second offence within five years, to a fine of not less than \$2,000 nor more than \$10,000 and, for a subsequent offence within that time, to a fine of not less than \$10,000 nor more than \$25,000.

In addition to the fine of \$10,000 to \$25,000 prescribed in the first paragraph for any subsequent offence, the court may, notwithstanding article 231 of the Code of Penal Procedure (chapter C-25.1), sentence the offender to imprisonment for not more than six months.

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

1979, c. 76, s. 7; 1980, c. 14, s. 8; 1990, c. 4, s. 847; 1991, c. 15, s. 20; 1999, c. 65, s. 72; 2006, c. 7, s. 19.

43.2. Every person who, in contravention of section 16, does not hold a certificate or, in contravention of section 50.0.6, does not hold a licence is guilty of an offence and is liable to a fine of not less than \$600 nor more than \$2,000.

1991, c. 15, s. 20; 1995, c. 63, s. 524; 1997, c. 14, s. 363.

44. Every person who obtains or attempts to obtain a refund under this Act by means of false or misleading statements is guilty of an offence and liable to a fine equal to or greater than the amount he so obtained or attempted to obtain.

1972, c. 30, s. 49; 1980, c. 14, s. 9; 1991, c. 15, s. 21; 1995, c. 63, s. 525.

45. Every person who contravenes this Act or the regulations otherwise than in the manner provided in sections 41 to 44 commits an offence and is liable, in addition to any penalty provided for in any other provision of this Act, to a fine of not less than \$200 nor more than \$5,000.

1972, c. 30, s. 50; 1974, c. 23, s. 10.

45.1. *(Repealed).*

1979, c. 76, s. 8; 1986, c. 95, s. 316; 1997, c. 3, s. 137; 1999, c. 65, s. 73.

45.2. In any proceeding under this Act, a presumption exists that fuel oil identified as coloured fuel oil by an analysis made in conformity with this Act of a sample taken from the tank used to supply the engine of a motor vehicle, aircraft or vessel, was acquired and used to operate the motor vehicle, aircraft or vessel. In the same proceeding, a presumption also exists that the tax established under section 2 has not been paid in respect of the fuel oil found in the tank at the time the sample was taken, unless payment of the tax in respect of that fuel oil is established by documentary evidence identifying the purchaser and the vendor of the fuel oil together with the place and date of the transaction and indication of the quantity of fuel oil sold.

1979, c. 76, s. 8; 1980, c. 14, s. 10; 1986, c. 95, s. 317.

45.3. In any proceeding against a consumer of coloured fuel oil, it is not necessary, in order to justify a condemnation, to prove that coloured fuel oil was acquired and used in contravention of this Act; it suffices to prove that the tank used to supply the engine of a motor vehicle, aircraft or boat contained, in contravention of this Act, coloured fuel oil on the very day of the examination, audit or inspection provided for in sections 38 and 39.

1979, c. 76, s. 8.

45.4. In any proceeding against a person under paragraph *d* of section 43.1, to justify a condemnation it suffices to prove that a tank or a cistern of a filling station or a service station other than that used exclusively and directly to supply a heating system contained, in contravention to this Act, coloured fuel oil on the very day of the examination, audit or inspection provided for in sections 38 and 39.

1979, c. 76, s. 8; 1991, c. 15, s. 22; 2006, c. 7, s. 20.

45.5. To prove that coloured fuel oil was acquired and used in contravention of this Act, it is not necessary to make specific proof that coloured fuel oil was actually used, if the court is convinced that an operation that constitutes a mode of alienation actually took place or that the coloured fuel oil was to be used.

1979, c. 76, s. 8.

45.6. If, in proceedings under this Act, proof that a person is the registered owner of a motor vehicle is required, a copy of the registration certificate of that vehicle or an extract duly certified in accordance with section 596 of the Highway Safety Code (chapter C-24.2) is admissible as evidence.

1979, c. 76, s. 8; 1986, c. 91, s. 655.

46. *(Repealed).*

1972, c. 30, s. 51; 1983, c. 49, s. 50.

47. *(Repealed).*

1972, c. 30, s. 52; 1983, c. 49, s. 50.

48. *(Repealed).*

1972, c. 30, s. 53; 1986, c. 18, s. 8; 1991, c. 15, s. 23; 1996, c. 31, s. 43; 2009, c. 15, s. 539.

48.1. *(Repealed).*

1991, c. 15, s. 23; 1996, c. 31, s. 44.

49. *(Repealed).*

1972, c. 30, s. 54; 1974, c. 23, s. 11; 1982, c. 38, s. 30.

50. (1) Where an offence has been committed under this Act, any person responsible for the enforcement of this Act shall draw up a report of the offence.

(2) In any proceeding instituted under this Act, the report of the offence, signed by the person mentioned in subsection 1, shall be accepted, in the absence of proof to the contrary, as proof of the facts ascertained by him and of the authority of the person who signs such report, without other proof of his appointment or of his signature.

1974, c. 23, s. 12; 1986, c. 18, s. 9; 1991, c. 15, s. 24; 1996, c. 31, s. 45; 1997, c. 3, s. 138.

50.0.0.1. A member of the personnel of the Société de l'assurance automobile du Québec authorized by the president and chief executive officer of the Agence du revenu du Québec may, despite the first paragraph of section 72.4 of the Tax Administration Act (chapter A-6.002), sign and issue a statement of offence for an offence under this Act or a regulation made by the Government under this Act. The personnel member is deemed to be an employee authorized under the first paragraph of that section.

2011, c. 6, s. 289.

DIVISION IX.1

INTERNATIONAL FUEL TAX AGREEMENT

50.0.1. The object of this Division is to implement the rules of the International Fuel Tax Agreement in Québec.

1995, c. 63, s. 526.

50.0.2. For the purposes of this Division and the regulations thereunder, unless the context indicates a different meaning,

(a) "International Agreement" means the International Fuel Tax Agreement;

(b) "jurisdiction" means the District of Columbia, a state of the United States, a province of Canada, the Northwest Territories or the Yukon Territory;

(c) "base jurisdiction" has the meaning assigned by regulation;

(d) "carrier" means

(i) a person, other than a prescribed person, who transports goods or passengers in Québec and outside Québec, whose base jurisdiction is participating in the International Agreement, or

(ii) a prescribed person.

1995, c. 63, s. 526.

50.0.3. A carrier shall pay to the Minister the tax established in the first paragraph of section 2 in respect of the fuel used by him in Québec in the propulsion of a prescribed motor vehicle.

The tax is payable on or before the last day of the month following each of the quarters ending on 31 March, 30 June, 30 September and 31 December in a year, in respect of the fuel used during the quarter concerned, if the carrier has not paid such tax on the acquisition of the fuel.

The tax shall be computed in accordance with the rules of the International Agreement and any amendments thereto.

1995, c. 63, s. 526.

50.0.4. A carrier is entitled to a refund of the tax the carrier has paid in respect of fuel acquired by the carrier in Québec and used outside Québec in the propulsion of a prescribed motor vehicle, provided that the carrier holds the licence required by section 50.0.6 and the licence is in force at the time the fuel is acquired.

The refund shall be computed using the amounts of tax established under the first paragraph of section 2 in accordance with the rules of the International Agreement and any amendments thereto.

1995, c. 63, s. 526; 2006, c. 7, s. 21.

50.0.5. A carrier whose base jurisdiction is Québec shall file a return with the Minister in respect of the fuel used in and outside Québec during a particular quarter in the propulsion of a prescribed motor vehicle.

The return shall be filed with and as prescribed by the Minister, not later than the last day of the month following each of the quarters ending on 31 March, 30 June, 30 September and 31 December in a year. It must be in prescribed form containing prescribed information.

A return shall be filed even if no tax is payable or no fuel was used by the carrier in or outside Québec.

The carrier shall at the same time remit the tax payable to the Minister or apply for the refund to which he is entitled in respect of the fuel used in and outside Québec during the quarter to which the return applies.

1995, c. 63, s. 526.

50.0.6. Every carrier shall hold a licence issued under and for the purposes of this Division. He shall also have two decals for each prescribed motor vehicle used by him.

A carrier may also obtain a temporary permit in lieu of the decals for the time prescribed in the permit.

The temporary permit, the licence and the decals shall be issued to the carrier by the Minister or any other person authorized by the Minister or by an authorized person of another jurisdiction participating in the International Agreement.

1995, c. 63, s. 526.

50.0.7. To obtain a licence or decals, a carrier shall apply to the Minister using the prescribed form, furnish the prescribed information, pay the prescribed fee and satisfy any other prescribed conditions.

Licences and decals are valid for a period of one calendar year.

Licences are not transferable and may be used only by the licensee.

1995, c. 63, s. 526.

50.0.8. Every carrier shall carry a copy of his licence in each of his prescribed motor vehicles.

He shall display decals on each prescribed motor vehicle in the manner and on the terms and conditions prescribed.

He shall also, where applicable, carry a temporary permit in the prescribed motor vehicle for which it was issued.

1995, c. 63, s. 526.

50.0.9. A carrier is exempted from the requirements of sections 50.0.3, 50.0.5 and 50.0.6 if, before each trip to Québec, he obtains from the Minister or any other person authorized by him a certificate for occasional trips.

The certificate shall be issued, upon payment of the prescribed fee, to every carrier who meets the prescribed conditions. It shall be carried in the prescribed manner.

1995, c. 63, s. 526.

50.0.10. Any carrier who fails to fulfill the requirements of section 50.0.6 or fails to obtain a certificate for occasional trips pursuant to section 50.0.9 must, upon the failure being ascertained by a person authorized by the Minister, obtain a restricted certificate without delay.

A restricted certificate exempts the holder from the requirement of filing a return under section 50.0.5, where applicable, and is valid only for the duration of the trip and for the route indicated therein. The certificate is issued by the authorized person upon payment of the prescribed charge and fee.

1995, c. 63, s. 526.

50.0.11. Section 3 does not apply in respect of

(a) a carrier;

(b) a person whose base jurisdiction is a jurisdiction participating in the International Agreement if the person uses fuel in Québec in the propulsion of a motor vehicle other than a prescribed motor vehicle; or

(c) a prescribed person.

1995, c. 63, s. 526; 1997, c. 14, s. 364.

50.0.12. For the purposes of this Division, the Government may make regulations

(1) defining “base jurisdiction”;

(2) determining, for the purposes of subparagraphs i and ii of the definition of “carrier”, which persons are prescribed persons;

(3) determining, for the purposes of sections 50.0.3, 50.0.4, 50.0.5, 50.0.6, 50.0.8 and 50.0.11, what motor vehicles are prescribed motor vehicles;

(4) determining, for the purposes of section 50.0.7, the prescribed fee and the prescribed conditions;

(5) determining, for the purposes of section 50.0.8, the manner and the terms and conditions prescribed;

(6) determining, for the purposes of section 50.0.9, the prescribed conditions, the prescribed fee and the prescribed manner;

(7) determining, for the purposes of section 50.0.10, the prescribed charge and fee;

(8) determining, for the purposes of section 50.0.11, which persons are prescribed persons; and

(9) prescribing any other measures necessary for the application of the International Agreement.

1995, c. 63, s. 526; 2001, c. 52, s. 24.

DIVISION IX.2

AGREEMENT WITH A MOHAWK COMMUNITY

50.0.13. The purpose of this division is to provide for the implementation of any agreement concerning the application of this Act concluded between the Government and a Mohawk community.

1999, c. 53, s. 18.

50.0.14. Subject to section 50.0.15, the provisions of this Act that are necessary to implement an agreement referred to in section 50.0.13 apply with the necessary modifications.

1999, c. 53, s. 18.

50.0.15. For the purposes of an agreement referred to in section 50.0.13, the Government may make regulations to

(1) enact any provision necessary to give effect to the agreement and its amendments;

(2) specify the provisions of this Act that do not apply;

(3) take any other measures necessary to implement the agreement and its amendments.

The competent parliamentary committee of the National Assembly shall examine every regulation made by the Government under this section and the agreement relating thereto.

1999, c. 53, s. 18.

DIVISION X

SPECIAL PROVISIONS

50.1. *(Repealed).*

1986, c. 18, s. 10; 1991, c. 15, s. 25.

51. In order to facilitate the collection and remittance of the tax imposed by this Act or to prevent the payment twice of such tax on the same fuel, or to make the necessary deductions for evaporation or accidental loss of fuel, the Minister may make with any person holding a permit provided for in section 27 such agreements in writing as he considers expedient.

The Minister may also make agreements under the first paragraph with a consumer, a retail dealer holding a registration certificate issued under section 23 or any person carrying on a business who acquires fuel in Québec that is intended to be exported and used outside Québec.

1972, c. 30, s. 55; 1986, c. 18, s. 11; 1999, c. 65, s. 74; 2001, c. 52, s. 25.

51.1. The holder of a collection officer's permit shall collect, as a mandatary of the Minister, an amount equal to the tax established in the first, fourth or fifth paragraph of section 2 from every person to whom the permit holder sells, delivers or causes to be delivered fuel in Québec. This requirement does not apply in respect of fuel delivered outside Québec or in respect of fuel sold in Québec to a wholesale dealer who has no residence or place of business in Québec and who does not hold a collection officer's permit, where the fuel is delivered in circumstances described in the second paragraph of section 28.

However, where the fuel is delivered to the purchaser in a region referred to in the second paragraph of section 2, the amount equal to the tax referred to in the first paragraph shall be reduced by the percentage or the amount of the reduction determined under the sixth paragraph of that section in respect of that region, on the conditions and according to the modalities of application prescribed by regulation.

Where the holder of a collection officer's permit delivers or causes to be delivered gasoline, other than gasoline to be used for supplying an aircraft engine, in an area subject to a tax increase, the amount referred to in the first paragraph must be increased by the amount provided for in the third paragraph of section 2 that is applicable to that gasoline.

However, where the holder of a collection officer's permit sells, delivers or causes to be delivered fuel to a person who has made an agreement with the Minister under section 51, the amount equal to the tax shall be collected on the conditions and according to the modalities specified in the agreement.

Whether the price is stipulated to be payable in cash, with a term, in instalments or in any other manner, the amount equal to the tax shall be collected at the time of the sale on the total quantity that is the object of the contract, taking into account of any amount equal to the tax payable by reason of the place of delivery.

However, subject to the fourth paragraph, the Minister may, from the day the Minister determines, authorize the holder of a collection officer's permit who is the designated supplier of a retail dealer who operates a fuel retail outlet on a reserve, to apply the percentage of reduction specified by the Minister to the total quantity of fuel subject to a contract between the collection officer and the retail dealer, in which case the collection officer is, despite the fifth paragraph, exempt from collecting the amount equal to the tax in respect of the

quantity of fuel subject to the reduction.

The Minister may, at any time, by written notice to the holder of a collection officer's permit and to the retail dealer, revoke the authorization provided for in the sixth paragraph or prescribe a new percentage of reduction, in which case, the new conditions apply from the day the Minister determines.

The amount equal to the tax shall, for each type of fuel, be indicated separately from the sale price on any document recording the sale, on any invoice and in the accounting books of the collection officer. However, where gasoline is delivered in an area subject to a tax increase, there may be indicated the total amount consisting of the amounts provided for in the first and third paragraphs.

The documents and books referred to in the eighth paragraph shall also indicate the mode used, in accordance with section 2.1, to compute the amount equal to the tax. Furthermore, those documents and any delivery slip shall indicate whether the quantity of fuel sold or delivered is measured at ambient temperature or at the reference temperature of 15 °C. In the latter case, they shall also indicate, for each type of fuel, the quantity measured at ambient temperature.

1986, c. 18, s. 11; 1991, c. 15, s. 26; 1995, c. 63, s. 527; 1995, c. 65, s. 137; 1997, c. 85, s. 721; 1999, c. 83, s. 325; 2011, c. 34, s. 166; 2012, c. 28, s. 191.

51.1.1. For the purposes of the sixth paragraph of section 51.1, a retail dealer may choose a designated supplier by making an application to that effect to the Minister in the prescribed form containing prescribed information.

A retail dealer may have no more than one designated supplier at any time.

For the purposes of section 51.1 and this section, “designated supplier” of a retail dealer who operates a fuel retail outlet on a reserve means the holder of a collection officer's permit authorized by the Minister to apply a percentage of reduction to a quantity of fuel subject to a contract between the collection officer and the retail dealer, for the purpose of determining the amount equal to the tax to be collected under section 51.1 in respect of the quantity of fuel.

2011, c. 34, s. 167.

51.2. The holder of a collection officer's permit shall, on or before the fifteenth day of each month, report to the Minister, using the form prescribed by him, on the amounts he has collected or should have collected under section 51.1 during the preceding month and shall at the same time remit those amounts to the Minister.

The report shall be made and sent to the Minister even if no sale of fuel was made during the month.

Every collection officer who has made an agreement with the Minister under section 51 shall fulfill the requirement provided in the first paragraph according to the modalities and within the time provided in the agreement. However, the collection officer is not required to remit to the Minister the amount the collection officer is required to collect from a person under section 51.1 in respect of fuel that the collection officer has sold, delivered or caused to be delivered to that person in Québec, where, under the second paragraph of section 10.6, the collection officer has applied against that amount the amount of a reimbursement transferred by that person to the collection officer in accordance with the first paragraph of that section.

Notwithstanding the foregoing, the holder of a collection officer's permit is not required to remit the amount collected in respect of sold fuel he has acquired from another person holding a collection officer's permit where he has paid an amount to that other person pursuant to section 51.1 equal to the amount collected in respect of that fuel.

If the amount collected in respect of the fuel referred to in the fourth paragraph is greater than the amount he paid under section 51.1 to the other person holding a collection officer's permit, the difference shall be

remitted to the Minister on the terms and conditions provided in the first paragraph.

Furthermore, if in respect of a quantity of fuel, the amount collected by the holder of a collection officer's permit under section 51.1 is greater than the amount he paid under that section to another person holding a collection officer's permit (in this paragraph referred to as the "dealer") and the difference results from the use by the holder of a collection officer's permit, in accordance with section 2.1, of a mode of computation of the amount provided for in section 51.1 that is different from the mode used by the dealer to compute that amount, the holder of a collection officer's permit shall remit the difference to the Minister on the terms and conditions provided in the first paragraph.

1986, c. 18, s. 11; 1991, c. 15, s. 27; 1991, c. 67, s. 614; 1995, c. 63, s. 528; 1995, c. 65, s. 138; 1999, c. 83, s. 326; 2005, c. 38, s. 403.

51.3. Every holder of a collection officer's permit who fails to collect the amount provided for in section 51.1 or fails to remit to the Minister such an amount he has collected and is required to remit or pays the amount to a person who does not hold a collection officer's permit shall become a debtor of the State for that amount.

Every collection officer who does not hold a collection officer's permit at the time he sells, delivers or causes to be delivered fuel in Québec shall become a debtor of the State for any amount provided for in section 51.1 which he collected or should have collected if he had held a collection officer's permit.

The amounts provided for in the first and second paragraphs are deemed to be duties within the meaning of the Tax Administration Act (chapter A-6.002).

1986, c. 18, s. 11; 1991, c. 15, s. 28; 1998, c. 16, s. 306; 2000, c. 39, s. 300; 2010, c. 31, s. 175.

52. In computing the amounts received or deemed to have been received as proceeds of the tax by a person under an agreement made with the Minister under section 51, the Minister may

(a) require that such person render an exact account of purchases, sales and use of fuel made by him and warrant, to the satisfaction of the Minister, any claim for losses of fuel caused by evaporation, contraction, spillage or any similar cause; or

(b) grant to that person the deductions established by regulation for such losses.

1972, c. 30, s. 56.

52.1. *(Repealed).*

1991, c. 15, s. 29; 2001, c. 51, s. 314; 2004, c. 9, s. 3.

53. The Minister may pay compensation to retail dealers and wholesale dealers for gasoline losses due to evaporation, according to the terms and conditions established by regulation.

Such compensation is deemed to be a refund for the purposes of the Tax Administration Act (chapter A-6.002).

1972, c. 30, s. 57; 1979, c. 76, s. 9; 1995, c. 63, s. 529; 2010, c. 31, s. 175.

54. Where a person is transporting bulk fuel in Québec without having in his possession the manifest or way-bill provided for in section 32.1, it is presumed that the fuel is intended for delivery in Québec.

1972, c. 30, s. 58; 1991, c. 15, s. 30; 1997, c. 3, s. 139.

55. (1) The Minister may authorize any person he designates to analyse petroleum products under this Act and prescribe the form of the certificate of analysis to be issued by such person.

(2) In any proceedings instituted under this Act the certificate of analysis of a petroleum product signed by the person mentioned in subsection 1 is, in the absence of proof to the contrary, proof of the facts stated therein and of the authority of the person signing the certificate, without other proof of his appointment or signature.

1972, c. 30, s. 59; 1997, c. 3, s. 140.

55.1. (*Repealed*).

1977, c. 68, s. 242; 1978, c. 28, s. 9; 1980, c. 14, s. 11, s. 28; 1982, c. 59, s. 65.

55.1.1. The Minister shall transfer to the Land Transportation Network Fund established by paragraph 1 of section 12.30 of the Act respecting the Ministère des Transports (chapter M-28), out of the sums credited to the general fund, the proceeds from the tax collected under this Act, excluding

- (1) the proceeds of the tax increase provided for in subparagraph a of the third paragraph of section 2; and
- (2) the tax provided for in the fourth paragraph of section 2.

The transfers are made on the dates and according to the terms determined by the Government, after deducting the refunds.

2010, c. 20, s. 47; 2010, c. 33, s. 33; 2011, c. 18, s. 287; 2012, c. 28, s. 192.

55.2. The Minister shall pay to the Agence métropolitaine de transport, established by the Act respecting the Agence métropolitaine de transport (chapter A-7.02), the proceeds from the tax increase provided for in subparagraph a of the third paragraph of section 2, which tax is collected under this Act.

The payments shall be made on the dates and on the terms and conditions agreed on, after deducting the refunds and collection fees.

1995, c. 65, s. 139; 2012, c. 28, s. 193.

56. Every regulation made under this Act comes into force on the date of its publication in the *Gazette officielle du Québec* or on any later date fixed therein.

Such a regulation may also, once published and where it so provides, take effect on a date prior to its publication but not prior to the date on which the legislative provision under which it is made takes effect.

1972, c. 30, s. 60; 1979, c. 78, s. 6; 1986, c. 72, s. 16; 1987, c. 21, s. 104; 1991, c. 67, s. 615; 1993, c. 19, s. 165; 1995, c. 63, s. 530; 1995, c. 65, s. 140; 1997, c. 14, s. 365; 1997, c. 85, s. 722; 1999, c. 83, s. 327; 2000, c. 39, s. 296; 2001, c. 51, s. 315; 2001, c. 52, s. 26.

57. The Minister of Revenue is entrusted with the application of this Act.

1972, c. 30, s. 61.



The Minister of Finance and the Economy exercises the functions of the Minister of Revenue provided for in this Act. Order in Council 874-2012 dated 20 September 2012, (2012) 144 G.O. 2 (French), 4868.

58. *(This section ceased to have effect on 17 April 1987).*

1982, c. 21, s. 1; U. K., 1982, c. 11, Sch. B, Part I, s. 33.

REPEAL SCHEDULE

In accordance with section 17 of the Act respecting the consolidation of the statutes (chapter R-3), chapter 30 of the statutes of 1972, in force on 31 December 1977, is repealed, except section 63, effective from the coming into force of chapter T-1 of the Revised Statutes.