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R.S.Q., chapter L-3

LICENSES ACT

Chapter L-3 ceases to apply in respect of

(1) a duty provided for in subparagraph a of the first paragraph of section 79.11 for the period following 31 August 2004;

(2) an alcoholic beverage acquired by a retailer after 31 August 2004;

(3) an alcoholic beverage made by a retailer at any time and disposed of by the retailer for consumption in the retailer's establishment after 31 August 2004; and

(4) an alcoholic beverage disposed of by a supplier after 31 August 2004.

(2005, c. 1, s. 307.)

DIVISION I GENERAL PROVISIONS

Licenses issued by Minister.

1. The licenses provided for in this Act are issued by the Minister of Revenue.

R. S. 1964, c. 79, s. 1; 1972, c. 25, s. 44; 1977, c. 5, s. 14; 1978, c. 34, s. 1.

Payment of duties to collectors.

2. Those licenses are granted upon payment to the Minister of Revenue of the duties hereinafter mentioned, on the conditions determined by law and in accordance with the formalities hereinafter described, save as excepted or amended by law.

1972, c. 25, s. 45; 1978, c. 34, s. 2.

3. *(Repealed).*

1972, c. 25, s. 45; 1978, c. 34, s. 3.

Applicability.

3.1. 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. 6; 1998, c. 16, s. 261.

Duration.

4. Licenses shall be issued for only one year or a part of a year, in accordance with this Act.

R. S. 1964, c. 79, s. 2; 1972, c. 25, s. 46.

Regulatory powers.

5. The Government may:

- (a) fix, determine, change or alter revenue districts for any purpose provided by law;
- (b) *(subparagraph repealed)*;
- (c) *(subparagraph repealed)*;
- (d) make any other regulation necessary for the application of this Act.

Coming into force.

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.

Effective date.

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. 25, s. 47; 1978, c. 34, s. 4; 1979, c. 78, s. 8; 1995, c. 63, s. 264; 1997, c. 85, s. 332; 2001, c. 51, s. 229; 2001, c. 52, s. 2.

Duration.

6. The license year shall begin on 1 May, in each year, and end on 30 April following.

R. S. 1964, c. 79, s. 3.

Expiration.

7. Except for licenses which are expressly given for a period of time less than the license year, the licenses shall be granted for the license year or for a fraction thereof, and expire on 30 April following the date of their issue.

R. S. 1964, c. 79, s. 4.

Fraction of year.

8. Whenever, in the course of a license year, any person begins to do a business for which a license is required for the year, the Minister of Revenue may accept for the license an amount of duty proportionate to the number of months still to run, from the first of the month during which he begins to do such business.

R. S. 1964, c. 79, s. 5; 1972, c. 25, s. 48; 1978, c. 34, s. 2.

Validity.

9. Any licence issued is valid only for the person, the period of time and the establishment, the vehicle or vessel mentioned therein.

R. S. 1964, c. 79, s. 6; 1983, c. 44, s. 49.

10. *(Replaced)*.

R. S. 1964, c. 79, s. 7; 1972, c. 25, s. 49; 1978, c. 34, s. 2; 1983, c. 44, s. 49.

11. *(Replaced)*.

R. S. 1964, c. 79, s. 8; 1983, c. 44, s. 49.

Suspension, refusal or cancellation.

12. The Minister of Revenue may prevent the issue of a license or may suspend, at any time, a license issued, for any reason he deems valid. He may also annul, at any time, a license issued, for any reason he deems valid, and remit to the licensee a proportionate part of the duty and fee paid.

R. S. 1964, c. 79, s. 9.

Displaying licences.

13. The holder of a licence shall display it in the principal room of the establishment or in the vehicle or vessel where the rights conferred by the licence are exercised.

Penalty.

If a holder does not comply with the first paragraph for the whole period for which the licence is granted, he is deemed not to hold the licence.

R. S. 1964, c. 79, s. 10; 1983, c. 44, s. 50.

14. (*Repealed*).

R. S. 1964, c. 79, s. 13; 1969, c. 21, s. 35; 1972, c. 25, s. 51; 1978, c. 34, s. 5.

Fine.

15. Every infringement of the provisions of this Act, not otherwise provided for, shall be punishable by a fine of not less than \$25 nor more than \$125.

R. S. 1964, c. 79, s. 14; 1969, c. 21, s. 35; 1990, c. 4, s. 542; 1991, c. 33, s. 72.

Offence – double fine.

16. Every person,

(1) who obtains a license under a fictitious name, or under a name which is not his own, or a license in which his own name is not inserted as the name of the person to whom such license has been granted; or

(2) who, holding a license, lends or leases his license to any other person, or traffics in such license; or

(3) who makes use of a license issued to another person, without having the same transferred to him, in accordance with the provisions of this Act,

shall commit an offence against this Act, and be liable to a fine equal to double the amount of the duty payable to obtain a license of that character.

R. S. 1964, c. 79, s. 15; 1969, c. 21, s. 35; 1990, c. 4, s. 543.

Unlicensed operation.

16.1. Every person exercising an activity in respect of which a licence is required without holding such a licence shall pay to the Minister of Revenue the same duties as if he were holding such licence.

1982, c. 4, s. 5; 1983, c. 44, s. 51.

17. *(Repealed).*

1972, c. 25, s. 52; 1978, c. 34, s. 6.

18. *(Repealed).*

1972, c. 25, s. 52; 1978, c. 34, s. 6.

19. *(Repealed).*

1972, c. 25, s. 52; 1978, c. 34, s. 6.

Application of amounts collected.

20. The duties and taxes collected under this Act may be applied by the Government or as directed by the Minister, to pay the expenses incurred for the application of this Act.

1972, c. 25, s. 52.

21. *(Repealed).*

R. S. 1964, c. 79, s. 16; 1972, c. 25, s. 53; 1978, c. 34, s. 7.

22. *(Repealed).*

R. S. 1964, c. 79, s. 17; 1972, c. 25, s. 53; 1978, c. 34, s. 7.

DIVISION II

Repealed, 1983, c. 44, s. 52.

23. *(Repealed).*

R. S. 1964, c. 79, s. 19; 1971, c. 31, s. 1; 1983, c. 44, s. 52.

24. *(Repealed).*

R. S. 1964, c. 79, s. 20; 1983, c. 44, s. 52.

25. *(Repealed).*

R. S. 1964, c. 79, s. 21; 1983, c. 44, s. 52.

26. *(Repealed).*

R. S. 1964, c. 79, s. 22; 1983, c. 44, s. 52.

27. *(Repealed).*

R. S. 1964, c. 79, s. 23; 1978, c. 34, s. 8; 1983, c. 44, s. 52.

28. *(Repealed).*

R. S. 1964, c. 79, s. 24; 1972, c. 25, s. 54; 1978, c. 34, s. 2; 1981, c. 24, s. 16; 1983, c. 44, s. 52.

29. *(Repealed).*

1971, c. 31, s. 2; 1977, c. 5, s. 14; 1983, c. 44, s. 52.

30. *(Repealed).*

R. S. 1964, c. 79, s. 25; 1972, c. 25, s. 55; 1978, c. 34, s. 2; 1983, c. 44, s. 52.

31. *(Repealed).*

R. S. 1964, c. 79, s. 26; 1972, c. 25, s. 56; 1977, c. 5, s. 14; 1978, c. 34, s. 2; 1983, c. 44, s. 52.

32. *(Repealed).*

R. S. 1964, c. 79, s. 27; 1983, c. 44, s. 52.

33. *(Repealed).*

R. S. 1964, c. 79, s. 28; 1972, c. 25, s. 57; 1978, c. 34, s. 2; 1983, c. 44, s. 52.

34. *(Repealed).*

R. S. 1964, c. 79, s. 29; 1983, c. 44, s. 52.

35. *(Repealed).*

R. S. 1964, c. 79, s. 30; 1965 (1st sess.), c. 17, s. 2; 1972, c. 25, s. 58; 1978, c. 34, s. 2; 1983, c. 44, s. 52.

36. *(Repealed).*

R. S. 1964, c. 79, s. 31; 1983, c. 44, s. 52.

37. *(Repealed).*

R. S. 1964, c. 79, s. 32; 1970, c. 24, s. 1; 1971, c. 31, s. 3; 1983, c. 44, s. 52.

38. *(Repealed).*

1971, c. 31, s. 3; 1982, c. 38, s. 18.

39. *(Repealed).*

R. S. 1964, c. 79, s. 33; 1970, c. 24, s. 2; 1983, c. 44, s. 52.

39.1. *(Repealed).*

1978, c. 36, s. 133; 1983, c. 44, s. 52.

DIVISION III

Repealed, 1991, c. 67, s. 553.

40. *(Replaced).*

R. S. 1964, c. 79, s. 34; 1978, c. 34, s. 2; 1978, c. 36, s. 125.

41. *(Replaced).*

R. S. 1964, c. 79, s. 35; 1978, c. 36, s. 125.

42. *(Replaced).*

R. S. 1964, c. 79, s. 36; 1978, c. 36, s. 125.

43. *(Replaced).*

R. S. 1964, c. 79, s. 37; 1978, c. 36, s. 125.

44. *(Replaced).*

R. S. 1964, c. 79, s. 38; 1978, c. 36, s. 125.

45. *(Repealed).*

R. S. 1964, c. 79, s. 39; 1972, c. 25, s. 59; 1973, c. 17, s. 173; 1978, c. 34, s. 2; 1990, c. 60, s. 33.

46. *(Repealed).*

R. S. 1964, c. 79, s. 42; 1980, c. 14, s. 17; 1982, c. 56, s. 27; 1988, c. 4, s. 146; 1989, c. 5, s. 248; 1990, c. 60, s. 34; 1991, c. 67, s. 553.

46.1. *(Repealed).*

1988, c. 4, s. 147; 1989, c. 5, s. 249.

46.2. *(Repealed).*

1988, c. 4, s. 147; 1989, c. 5, s. 249.

46.3. *(Repealed).*

1990, c. 60, s. 35; 1991, c. 67, s. 553.

47. *(Repealed).*

R. S. 1964, c. 79, s. 43; 1990, c. 60, s. 36.

48. *(Repealed).*

R. S. 1964, c. 79, s. 44; 1990, c. 60, s. 36.

49. *(Repealed).*

R. S. 1964, c. 79, s. 45; 1985, c. 25, s. 166; 1990, c. 60, s. 36.

50. *(Repealed).*

1975, c. 28, s. 1; 1978, c. 38, s. 33; 1980, c. 14, s. 18; 1982, c. 56, s. 28; 1987, c. 103, s. 116.

51. *(Replaced).*

R. S. 1964, c. 79, s. 46; 1978, c. 34, s. 2; 1978, c. 36, s. 125.

52. *(Replaced).*

R. S. 1964, c. 79, s. 47; 1978, c. 34, s. 2; 1978, c. 36, s. 125.

53. *(Replaced).*

R. S. 1964, c. 79, s. 48; 1978, c. 34, s. 2; 1978, c. 36, s. 125.

54. *(Replaced).*

R. S. 1964, c. 79, s. 49; 1978, c. 36, s. 125.

55. *(Replaced).*

R. S. 1964, c. 79, s. 50; 1978, c. 36, s. 125.

56. *(Replaced).*

R. S. 1964, c. 79, s. 51; 1978, c. 36, s. 125.

57. *(Replaced).*

R. S. 1964, c. 79, s. 52; 1978, c. 36, s. 125.

58. *(Replaced).*

R. S. 1964, c. 79, s. 53; 1978, c. 36, s. 125.

59. *(Repealed).*

R. S. 1964, c. 79, s. 54; 1972, c. 25, s. 60; 1978, c. 34, s. 2; 1990, c. 4, s. 544; 1990, c. 60, s. 36.

60. *(Replaced).*

R. S. 1964, c. 79, s. 55; 1978, c. 36, s. 125.

61. *(Repealed).*

R. S. 1964, c. 79, s. 56; 1972, c. 25, s. 61; 1978, c. 34, s. 2; 1990, c. 60, s. 36.

62. *(Replaced).*

R. S. 1964, c. 79, s. 57; 1977, c. 5, s. 14; 1978, c. 36, s. 125.

63. *(Replaced).*

R. S. 1964, c. 79, s. 58; 1978, c. 36, s. 125.

64. *(Replaced).*

R. S. 1964, c. 79, s. 59; 1978, c. 36, s. 125.

65. *(Repealed).*

R. S. 1964, c. 79, s. 60; 1991, c. 67, s. 553.

66. *(Repealed).*

R. S. 1964, c. 79, s. 61; 1990, c. 60, s. 37.

DIVISION IV

Repealed, 1983, c. 44, s. 52.

67. (Repealed).

R. S. 1964, c. 79, s. 62; 1983, c. 44, s. 52.

68. (Repealed).

R. S. 1964, c. 79, s. 63; 1978, c. 34, s. 2; 1983, c. 44, s. 52.

69. (Repealed).

R. S. 1964, c. 79, s. 64; 1983, c. 44, s. 52.

70. (Repealed).

R. S. 1964, c. 79, s. 65; 1983, c. 44, s. 52.

71. (Repealed).

R. S. 1964, c. 79, s. 66; 1983, c. 44, s. 52.

72. (Repealed).

R. S. 1964, c. 79, s. 67; 1983, c. 44, s. 52.

73. (Repealed).

R. S. 1964, c. 79, s. 68; 1972, c. 25, s. 62; 1978, c. 34, s. 2; 1983, c. 44, s. 52.

74. (Repealed).

R. S. 1964, c. 79, s. 69; 1983, c. 44, s. 52.

75. (Repealed).

R. S. 1964, c. 79, s. 70; 1983, c. 44, s. 52.

76. (Repealed).

R. S. 1964, c. 79, s. 71; 1972, c. 25, s. 63; 1978, c. 34, s. 2; 1983, c. 44, s. 52.

77. (Repealed).

R. S. 1964, c. 79, s. 72; 1969, c. 21, s. 35; 1972, c. 25, s. 64; 1978, c. 34, s. 2; 1983, c. 44, s. 52.

78. (Repealed).

R. S. 1964, c. 79, s. 73; 1972, c. 25, s. 65; 1978, c. 34, s. 2; 1983, c. 44, s. 52.

79. (Repealed).

R. S. 1964, c. 79, s. 74; 1983, c. 44, s. 52.

DIVISION IV.1

Repealed, 1984, c. 30, s. 9.

79.1. *(Repealed).*

1978, c. 34, s. 9; 1982, c. 56, s. 29; 1984, c. 30, s. 9.

79.2. *(Repealed).*

1978, c. 34, s. 9; 1980, c. 14, s. 19; 1983, c. 20, s. 7; 1983, c. 44, s. 53, s. 67; 1984, c. 30, s. 9.

79.3. *(Repealed).*

1978, c. 34, s. 9; 1980, c. 14, s. 19; 1983, c. 20, s. 8; 1983, c. 44, s. 54, s. 67; 1984, c. 30, s. 9.

79.3.1. *(Repealed).*

1980, c. 14, s. 20; 1983, c. 44, s. 55.

79.4. *(Repealed).*

1978, c. 34, s. 9; 1984, c. 30, s. 9.

79.5. *(Repealed).*

1978, c. 34, s. 9; 1984, c. 30, s. 9.

79.6. *(Repealed).*

1978, c. 34, s. 9; 1984, c. 30, s. 9.

79.7. *(Repealed).*

1978, c. 34, s. 9; 1984, c. 30, s. 9.

79.8. *(Repealed).*

1978, c. 34, s. 9; 1983, c. 49, s. 23.

79.9. *(Repealed).*

1978, c. 34, s. 9; 1984, c. 30, s. 9.

DIVISION IV.2

RETAILERS OF ALCOHOLIC BEVERAGES

Interpretation:

79.10. In this division,

“retailer”;

(a) “retailer” means a holder of a permit authorizing the sale of alcoholic beverages for consumption on the premises, issued under the Act respecting liquor permits (chapter P-9.1), a reunion permit authorizing the sale of alcoholic beverages for consumption at the place indicated thereon, issued

under that Act, a permit referred to in section 2.0.1 of the Act respecting offences relating to alcoholic beverages (chapter I-8.1) corresponding to an above-mentioned permit, a small-scale production permit issued under the Act respecting the Société des alcools du Québec (chapter S-13) or a brewer's permit issued under that Act ;

"supplier";

(b) "supplier" means

(i) the Société des alcools du Québec, or

(ii) a person holding a brewer's permit, a beer distributor's permit, a cider maker's permit or a small-scale production permit issued under the Act respecting the Société des alcools du Québec;

(c) (paragraph repealed);

(d) (paragraph repealed);

"alcoholic beverage".

(e) "alcoholic beverage" means any alcoholic beverage containing more than 0.5% of alcohol by volume.

Reporting period.

In this division, the reporting period of a retailer or supplier is the reporting period of that retailer or supplier for the purposes of Title I of the Act respecting the Québec sales tax (chapter T-0.1).

Exception.

Notwithstanding the definition of "supplier" in subparagraph *b* of the first paragraph, a person holding a brewer's permit or a small-scale production permit is deemed not to be a supplier where the person disposes of alcoholic beverages for consumption on the premises of the person's establishment.

1982, c. 4, s. 6; 1988, c. 4, s. 148; 1990, c. 7, s. 218; 1990, c. 60, s. 38; 1992, c. 17, s. 17; 1995, c. 63, s. 265; 1997, c. 14, s. 292; 1997, c. 85, s. 333; 1999, c. 53, s. 6; 1999, c. 83, s. 275.

Licence.

79.11. No person may be a retailer in Québec without obtaining a licence to that effect involving the following duties:

(a) a duty of \$30;

(b) as regards every millilitre of beer the person acquires, a specific duty of 0.040 of a cent and a duty equal to 7.5% of the aggregate of the specific duty, the greater of the sale price paid and the average sale price, determined by regulation, in force at the time of the acquisition of the beer, and an amount equal to the tax that would be paid or payable under Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) if that tax were calculated only on the aggregate of the specific duty and the greater of the sale price paid and the average sale price, determined without reference to the input tax credit provided for in that Part that would relate to that beer;

(c) as regards every millilitre of beer he makes and disposes of for consumption in his establishment, a specific duty of 0.040 of a cent and a duty equal to 7.5% of the aggregate of the specific duty, the average sale price, determined by regulation, in force at the time of the disposition, and an amount equal to the tax that would be paid or payable under Part IX of the Excise Tax Act if that tax were calculated only on the aggregate of the sale price and the specific duty, determined without reference to the input tax credit provided for in that Part that would relate to that beer;

(d) as regards every millilitre of any alcoholic beverage he acquires, except beer, a specific duty of 0.089 of a cent and a duty equal to 7.5% of the aggregate of the specific duty, the sale price paid, or that would be payable if the alcoholic beverage were purchased, and an amount equal to the tax that

would be paid or payable under Part IX of the Excise Tax Act if that tax were calculated only on the aggregate of the sale price and the specific duty, determined without reference to the input tax credit provided for in that Part that would relate to that alcoholic beverage;

(e) as regards every millilitre of any alcoholic beverage he makes and disposes of for consumption in his establishment, except beer, a specific duty of 0.089 of a cent and a duty equal to 7.5% of the aggregate of the specific duty, the average sale price, determined by regulation, in force at the time of the disposition, and an amount equal to the tax that would be paid or payable under Part IX of the Excise Tax Act if that tax were calculated only on the aggregate of the sale price and the specific duty, determined without reference to the input tax credit provided for in that Part that would relate to that alcoholic beverage.

Reduction of the specific duty.

However, in the case of beer made in Québec by a person referred to by regulation, the specific duty provided for in subparagraphs *b* and *c* of the first paragraph is reduced by the percentage determined by regulation, on the terms and conditions provided for by regulation.

Reduction of the specific duty.

However, in the case of any other alcoholic beverage made in Québec by a person referred to by regulation, the specific duty provided for in subparagraphs *d* and *e* of the first paragraph is reduced by the amount or percentage determined by regulation, on the terms and conditions provided for by regulation.

1982, c. 4, s. 6; 1988, c. 4, s. 149; 1990, c. 7, s. 219; 1990, c. 60, s. 39; 1991, c. 67, s. 554; 1995, c. 1, s. 200; 1995, c. 63, s. 266; 1997, c. 85, s. 334; 2002, c. 9, s. 140.

Exception.

79.11.1. The duties provided for in paragraphs *b* and *d* of section 79.11 do not apply to alcoholic beverages acquired to be blended with alcoholic beverages made by a retailer who is the holder of a brewer's permit, a small-scale production permit or a small-scale beer producer's permit issued under the Act respecting the Société des alcools du Québec (chapter S-13).

1988, c. 4, s. 150; 1990, c. 60, s. 40; 1997, c. 14, s. 293; 1997, c. 85, s. 335.

Exception.

79.11.2. The holder of a reunion permit issued under the Act respecting liquor permits (chapter P-9.1) which authorizes the sale of alcoholic beverages for consumption at the place indicated on it is not required to pay the duty provided for in paragraph *a* of section 79.11.

1992, c. 1, s. 211.

79.12. (*Repealed*).

1982, c. 4, s. 6; 1990, c. 60, s. 41.

Validity.

79.13. Notwithstanding sections 4, 7 and 9, a licence issued under this division remains in force until its holder surrenders it to the Minister of Revenue or the latter suspends or cancels it.

1982, c. 4, s. 6.

Duty payable to the Minister.

79.14. The duty provided for in paragraph *a* of section 79.11 must be paid to the Minister of Revenue upon the application for a licence.

Payment.

The duties provided for in paragraphs *b* and *d* of the said section must be paid by the retailer to the supplier, directly or through the authorized agent of the latter, each time the retailer acquires alcoholic beverages.

Payment and account to the Minister.

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

Monthly payments and account to the Minister.

The duties provided for in paragraphs *c* and *e* of the said section must be paid to the Minister by the retailer who shall, for each reporting period, where the retailer is required to file a return under Division IV of Chapter VIII of Title I of the Act respecting the Québec sales tax (chapter T-0.1), render an account to the Minister in prescribed form containing the prescribed information and file the account with and as prescribed by the Minister, even if no duty is payable for that reporting period.

1982, c. 4, s. 6; 1988, c. 4, s. 151; 1990, c. 60, s. 42; 1991, c. 67, s. 555; 1999, c. 65, s. 21; 1999, c. 83, s. 276.

Collection of duties.

79.15. A supplier who disposes of an alcoholic beverage shall, at that time, collect the duties provided for in paragraphs *b* and *d* of section 79.11 unless it is a beverage contemplated in section 79.11.1.

Mandatory of the Minister.

The supplier then acts as a mandatory of the Minister of Revenue. For each reporting period, where the supplier is required to file a return under Division IV of Chapter VIII of Title I of the Act respecting the Québec sales tax (chapter T-0.1), the supplier shall remit to the Minister the duties that the supplier collected or should have collected during the particular reporting period and, at the same time, render an account to the Minister in prescribed form containing the prescribed information and file the account with and as prescribed by the Minister, even if no sale giving rise to those duties was made during that reporting period.

1982, c. 4, s. 6; 1988, c. 4, s. 152; 1990, c. 60, s. 43; 1991, c. 67, s. 556; 1999, c. 83, s. 277.

Instalment base.

79.15.0.1. Subject to the third paragraph, where the reporting period of a retailer or supplier is a fiscal year within the meaning of section 458.1 of the Act respecting the Québec sales tax (chapter T-0.1) or a period determined under section 461.1 of that Act, the retailer or supplier shall, within one month after the end of each of the retailer's or supplier's fiscal quarter, within the meaning of section 458.1 of that Act, ending in the reporting period, pay to the Minister an amount equal to 1/4 of the instalment base of the retailer or supplier for that reporting period.

Applicable provisions.

Sections 458.0.4 and 458.0.5 of the Act respecting the Québec sales tax apply to that instalment, with the necessary modifications.

Exception.

Where the retailer or the supplier has complied with the obligation imposed under section 499.1 of the Act respecting the Québec sales tax for a particular fiscal quarter, the first paragraph does not apply to that retailer or supplier for that quarter.

1999, c. 83, s. 278.

Computation of the instalment base.

79.15.0.2. The instalment base of a person referred to in section 79.15.0.1 for a particular reporting period of the person is the lesser of

(1) an amount equal to

(a) in the case of a reporting period determined under section 461.1 of the Act respecting the Québec sales tax (chapter T-0.1), the amount determined by the formula

$A \times (365 / B)$, and

(b) in any other case, the total of the duties provided for in section 79.11 that the person has collected or should have collected under subparagraphs *b* and *d* of the first paragraph of that section and that the person is required to pay under subparagraphs *c* and *e* of the first paragraph of that section, the specific tax and the amount equal to the specific tax, if any, that the person has collected or should have collected under Title II of the Act respecting the Québec sales tax for the particular reporting period ; and

(2) the amount determined by the formula

$C \times (365 / D)$.

Interpretation.

For the purposes of these formulas,

(1) A is the total of the duties provided for in section 79.11 that the person has collected or should have collected under subparagraphs *b* and *d* of the first paragraph of that section and that the person is required to pay under subparagraphs *c* and *e* of the first paragraph of that section, the specific tax and the amount equal to the specific tax, if any, that the person has collected or should have collected under Title II of the Act respecting the Québec sales tax for the particular reporting period ;

(2) B is the number of days in the particular reporting period ;

(3) C is the total of all amounts each of which is the total of the duties provided for in section 79.11 that the person has collected or should have collected under subparagraphs *b* and *d* of the first paragraph of that section and that the person is required to pay under subparagraphs *c* and *e* of the first paragraph of that section, the specific tax and the amount equal to the specific tax, if any, that the person has collected or should have collected under Title II of the Act respecting the Québec sales tax for a reporting period ending in the twelve-month period immediately preceding the particular reporting period ; and

(4) D is the number of days in the period commencing on the first day of the first of those preceding reporting periods and ending on the last day of the last of those preceding reporting periods.

1999, c. 83, s. 278.

Instalment base deemed nil.

79.15.0.3. For the purposes of section 79.15.0.1, where the instalment base of a retailer or supplier for a reporting period is less than \$1,500, it is deemed to be nil.

1999, c. 83, s. 278.

Reimbursement.

79.15.1. No retailer is entitled to any reimbursement of the duties paid by him in respect of an amount that is refunded or credited to him under Part VIII or IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15), unless the amount is an amount described in section 232 or 261 of the said Act.

1990, c. 60, s. 44.

Offence and penalty.

79.16. Every person referred to in section 79.11 who does not hold a licence in force is guilty of an offence and is liable to a fine equal to twice the duties payable under this division.

1982, c. 4, s. 6.

Offence and penalty.

79.17. A retailer who acquires, within the scope of his operations under his retailer's licence, alcoholic beverages from a person other than a supplier or his authorized agent is guilty of an offence and is liable, in addition to the payment of the duties and any other penalty provided for by this Act, to a fine of not less than \$300 nor more than \$2,000 and, for any subsequent offence, of not less than \$1,000 nor more than \$5,000; in the latter case, the court may, in addition to the fine and costs, condemn the offender to imprisonment for a maximum of three months.

1982, c. 4, s. 6; 1990, c. 4, s. 545; 1990, c. 60, s. 45.

DIVISION V

Replaced, 1978, c. 36, s. 125.

80. *(Replaced).*

R. S. 1964, c. 79, s. 83; 1978, c. 36, s. 125.

81. *(Replaced).*

R. S. 1964, c. 79, s. 84; 1978, c. 36, s. 125.

82. *(Replaced).*

R. S. 1964, c. 79, s. 85; 1972, c. 25, s. 66; 1978, c. 36, s. 125.

83. *(Replaced).*

R. S. 1964, c. 79, s. 86; 1978, c. 36, s. 125.

84. *(Replaced).*

R. S. 1964, c. 79, s. 87; 1969, c. 21, s. 35; 1978, c. 36, s. 125.

85. *(Replaced).*

R. S. 1964, c. 79, s. 88; 1969, c. 21, s. 35; 1972, c. 25, s. 67; 1978, c. 36, s. 125.

DIVISION VI

Repealed, 1983, c. 44, s. 56.

86. *(Repealed).*

R. S. 1964, c. 79, s. 89; 1972, c. 24, s. 2; 1983, c. 44, s. 56.

87. *(Repealed)*.

R. S. 1964, c. 79, s. 90; 1983, c. 44, s. 56.

88. *(Repealed)*.

R. S. 1964, c. 79, s. 91; 1983, c. 44, s. 56.

DIVISION VII

Repealed, 1982, c. 48, s. 345.

89. *(Repealed)*.

R. S. 1964, c. 79, s. 92; 1972, c. 27, s. 3; 1982, c. 48, s. 345.

90. *(Repealed)*.

R. S. 1964, c. 79, s. 93; 1972, c. 27, s. 4; 1982, c. 48, s. 345.

91. *(Repealed)*.

R. S. 1964, c. 79, s. 94; 1972, c. 27, s. 5; 1982, c. 48, s. 345.

92. *(Repealed)*.

R. S. 1964, c. 79, s. 95; 1969, c. 21, s. 35; 1982, c. 48, s. 345.

93. *(Repealed)*.

R. S. 1964, c. 79, s. 96; 1982, c. 48, s. 345.

94. *(Repealed)*.

R. S. 1964, c. 79, s. 97; 1982, c. 48, s. 345.

95. *(Repealed)*.

R. S. 1964, c. 79, s. 98; 1972, c. 27, s. 6; 1982, c. 48, s. 345.

96. *(Repealed)*.

R. S. 1964, c. 79, s. 99; 1965 (1st sess.), c. 16, s. 21; 1972, c. 27, s. 7; 1982, c. 48, s. 345.

DIVISION VIII

Repealed, 1983, c. 44, s. 56.

97. *(Repealed)*.

R. S. 1964, c. 79, s. 100; 1983, c. 44, s. 56.

98. *(Repealed)*.

R. S. 1964, c. 79, s. 101; 1983, c. 44, s. 56.

99. *(Repealed).*

R. S. 1964, c. 79, s. 102; 1972, c. 24, s. 2; 1983, c. 44, s. 56.

DIVISION IX

Repealed, 1983, c. 44, s. 56.

100. *(Repealed).*

R. S. 1964, c. 79, s. 107; 1983, c. 44, s. 56.

101. *(Repealed).*

R. S. 1964, c. 79, s. 108; 1983, c. 44, s. 56.

102. *(Repealed).*

R. S. 1964, c. 79, s. 109; 1983, c. 44, s. 56.

103. *(Repealed).*

R. S. 1964, c. 79, s. 110; 1983, c. 44, s. 56.

104. *(Repealed).*

R. S. 1964, c. 79, s. 111; 1983, c. 44, s. 56.

105. *(Repealed).*

R. S. 1964, c. 79, s. 112; 1983, c. 44, s. 56.

106. *(Repealed).*

R. S. 1964, c. 79, s. 113; 1983, c. 44, s. 56.

107. *(Repealed).*

R. S. 1964, c. 79, s. 114; 1983, c. 44, s. 56.

108. *(Repealed).*

R. S. 1964, c. 79, s. 115; 1983, c. 44, s. 56.

109. *(Repealed).*

R. S. 1964, c. 79, s. 116; 1983, c. 44, s. 56.

110. *(Repealed).*

R. S. 1964, c. 79, s. 117; 1983, c. 44, s. 56.

111. *(Repealed).*

R. S. 1964, c. 79, s. 118; 1983, c. 44, s. 56.

112. *(Repealed).*

R. S. 1964, c. 79, s. 119; 1983, c. 44, s. 56.

113. *(Repealed).*

R. S. 1964, c. 79, s. 120; 1968, c. 17, s. 97; 1977, c. 5, s. 14; 1983, c. 44, s. 56.

114. *(Repealed).*

R. S. 1964, c. 79, s. 121; 1983, c. 44, s. 56.

115. *(Repealed).*

R. S. 1964, c. 79, s. 122; 1983, c. 44, s. 56.

DIVISION X

Repealed, 1983, c. 44, s. 56.

116. *(Repealed).*

R. S. 1964, c. 79, s. 123; 1983, c. 44, s. 56.

117. *(Repealed).*

R. S. 1964, c. 79, s. 124; 1983, c. 44, s. 56.

118. *(Repealed).*

R. S. 1964, c. 79, s. 125; 1983, c. 44, s. 56.

119. *(Repealed).*

R. S. 1964, c. 79, s. 126; 1983, c. 44, s. 56.

120. *(Repealed).*

R. S. 1964, c. 79, s. 127; 1983, c. 44, s. 56.

121. *(Repealed).*

R. S. 1964, c. 79, s. 128; 1983, c. 44, s. 56.

122. *(Repealed).*

R. S. 1964, c. 79, s. 129; 1983, c. 44, s. 56.

123. *(Repealed).*

R. S. 1964, c. 79, s. 130; 1983, c. 44, s. 56.

124. *(Repealed).*

R. S. 1964, c. 79, s. 131; 1983, c. 44, s. 56.

125. *(Repealed).*

R. S. 1964, c. 79, s. 132; 1983, c. 44, s. 56.

126. *(Repealed).*

R. S. 1964, c. 79, s. 133; 1983, c. 44, s. 56.

127. *(Repealed).*

R. S. 1964, c. 79, s. 134; 1983, c. 44, s. 56.

128. *(Repealed).*

R. S. 1964, c. 79, s. 135; 1968, c. 17, s. 97; 1977, c. 5, s. 14; 1983, c. 44, s. 56.

129. *(Repealed).*

R. S. 1964, c. 79, s. 136; 1983, c. 44, s. 56.

130. *(Repealed).*

R. S. 1964, c. 79, s. 137; 1983, c. 44, s. 56.

131. *(Repealed).*

R. S. 1964, c. 79, s. 138; 1983, c. 44, s. 56.

DIVISION XI

Repealed, 1983, c. 44, s. 56.

132. *(Repealed).*

R. S. 1964, c. 79, s. 139; 1978, c. 36, s. 134; 1983, c. 44, s. 56.

133. *(Repealed).*

R. S. 1964, c. 79, s. 140; 1983, c. 44, s. 56.

134. *(Repealed).*

R. S. 1964, c. 79, s. 141; 1972, c. 25, s. 68; 1978, c. 34, s. 2; 1983, c. 44, s. 56.

135. *(Repealed).*

R. S. 1964, c. 79, s. 142; 1983, c. 44, s. 56.

136. *(Repealed).*

R. S. 1964, c. 79, s. 143; 1983, c. 44, s. 56.

137. *(Repealed).*

R. S. 1964, c. 79, s. 144; 1968, c. 17, s. 97; 1977, c. 5, s. 14; 1983, c. 44, s. 56.

138. *(Repealed).*

R. S. 1964, c. 79, s. 145; 1983, c. 44, s. 56.

139. *(Replaced).*

R. S. 1964, c. 79, s. 146; 1977, c. 5, s. 14; 1978, c. 36, s. 125.

140. *(Repealed).*

R. S. 1964, c. 79, s. 147; 1983, c. 44, s. 56.

141. *(Repealed).*

R. S. 1964, c. 79, s. 148; 1983, c. 44, s. 56.

DIVISION XII
ADMINISTRATION OF THIS ACT

Carrying out of Act.

142. The Minister of Revenue shall have charge of the carrying out of this Act.

R. S. 1964, c. 79, s. 149; 1972, c. 25, s. 70.

143. *(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.

Applicability.

144. This Act ceases to apply in respect of

(1) a duty provided for in subparagraph a of the first paragraph of section 79.11 for the period following 31 August 2004;

(2) an alcoholic beverage acquired by a retailer after 31 August 2004;

(3) an alcoholic beverage made by a retailer at any time and disposed of by the retailer for consumption in the retailer's establishment after 31 August 2004; and

(4) an alcoholic beverage disposed of by a supplier after 31 August 2004.

2005, c. 1, s. 307.

REPEAL SCHEDULE

In accordance with section 17 of the Act respecting the consolidation of the statutes (chapter R-3), chapter 79 of the Revised Statutes, 1964, in force on 31 December 1977, is repealed effective from the coming into force of chapter L-3 of the Revised Statutes.