

# Regulation respecting the application of the Licenses Act, R.Q. c. L-3, r.1

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c. L-3, r.1

## Regulation respecting the application of the Licenses Act

### Licenses Act

(R.S.Q., c. L-3, s. 5)

#### DIVISION I

##### INTERPRETATION

**1.** In this Regulation, the following words and expressions mean:

(a) "Act": the Licenses Act (R.S.Q., c. L-3);

(b) *(paragraph revoked)*.

R.R.Q., 1981, c. L-3, r. 1, s. 1; O.C. 2272-84, s. 1.

#### DIVISION II

##### SPECIAL RULES

**2.** *(Revoked)*.

R.R.Q., 1981, c. L-3, r. 1, s. 2; O.C. 1677-82, s. 1; O.C. 2272-84, s. 2.

**3.** *(Revoked)*.

R.R.Q., 1981, c. L-3, r. 1, s. 3; O.C. 2272-84, s. 2.

**4.** *(Revoked)*.

R.R.Q., 1981, c. L-3, r. 1, s. 4; O.C. 1677-82, s. 2; O.C. 2272-84, s. 2.

**5.** *(Revoked)*.

R.R.Q., 1981, c. L-3, r. 1, s. 5; O.C. 2272-84, s. 2.

**6.** *(Revoked)*.

R.R.Q., 1981, c. L-3, r. 1, s. 6; O.C. 2272-84, s. 2.

**7.** (Revoked).

R.R.Q., 1981, c. L-3, r. 1, s. 7; O.C. 1677-82, s. 3.

**8.** (Revoked).

O.C. 576-83, s. 1; O.C. 1635-96, s. 2.

**9.** For the purposes of section 79.11 of the Act:

(a) the average sale price mentioned in subparagraphs *b* and *c* of the first paragraph is 0.2501 of a cent per millilitre;

(b) the average sale price mentioned in subparagraph *e* of the first paragraph is 1.2 cents per millilitre.

O.C. 741-91, s. 1; O.C. 1635-96, s. 3; O.C. 1155-2004, s. 1.

### **DIVISION III**

#### **REDUCTION OF THE SPECIFIC DUTY IN RESPECT OF BEER**

O.C. 1635-96, s. 4.

#### **Persons referred to**

O.C. 1635-96, s. 4.

**10.** For the purposes of the second paragraph of section 79.11 of the Act, a person is a person referred to at a particular time if the total number of millilitres of beer sold in Québec or outside Québec, in the calendar year preceding that time, by the person and, where applicable, any of the following persons, does not exceed 30,000,000,000:

(a) where the person is a corporation resulting from the amalgamation of 2 or more corporations that is in its first year of operation at that time, each amalgamated corporation;

(b) an associate of the person, or another person whose business the person continues to carry on within the meaning of the next to last paragraph of section 550 of the Act to amend the Taxation Act, the Act respecting the Québec sales tax and other legislative provisions (S.Q. 1995, c. 63).

For the purposes of the first paragraph, a person is associated with another person if he is so associated by reason of sections 21.4 and 21.20 to 21.25 of the Taxation Act (R.S.Q., c. I-3).

O.C. 1635-96, s. 4; O.C. 1470-2002, s. 1.

#### **Reduction**

O.C. 1635-96, s. 4.

**11.** For the purposes of the second paragraph of section 79.11 of the Act, the percentage is, as the case may be,

(a) 67%, from the first to the 7,500,000,000th ml of beer in respect of which a specific duty, or a specific tax imposed under Title II of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1), is payable in a particular calendar year; or

(b) 33%, from the 7,500,000,001th to the 15,000,000,000th ml of beer in respect of which a specific duty, or a specific tax imposed under Title II of the Act respecting the Québec sales tax, is payable in a particular calendar year.

O.C. 1635-96, s. 4; O.C. 1466-98, s. 2; O.C. 1470-2002, s. 2.

**Terms and conditions**

O.C. 1635-96, s. 4.

**12.** For the purposes of the second paragraph of section 79.11 of the Act, where a specific tax is payable pursuant to section 488 or 489 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1), a millilitre shall be considered for the purposes of section 11 only at the time that tax is payable.

O.C. 1635-96, s. 4; O.C. 1466-98, s. 3.

**DIVISION IV****REDUCTION OF THE SPECIFIC DUTY IN RESPECT OF ANY OTHER ALCOHOLIC BEVERAGE**

O.C. 1466-98, s. 4.

**Persons referred to**

O.C. 1466-98, s. 4.

**REDUCTION OF THE SPECIFIC DUTY IN RESPECT OF ANY OTHER ALCOHOLIC BEVERAGE**

O.C. 1466-98, s. 4.

**13.** For the purposes of the third paragraph of section 79.11 of the Act, a person is a person referred to at a particular time if the person is a small-scale producer whose total number of millilitres of wine, cider or any other alcoholic beverage, other than beer, sold in Québec or outside Québec, in the calendar year preceding that time, by the person and, where applicable, any of the following persons, does not exceed 300,000,000:

(a) where the person is a corporation resulting from the amalgamation of 2 or more corporations that is in its first year of operation at that time, each amalgamated corporation; or

(b) an associate of the person, or another person whose business the person continues to carry on.

For the purposes of the first paragraph, a person is a small-scale producer where the raw material used in the production comes primarily from land that is owned or rented by that person and is situated in Québec.

For the purposes of subparagraph *b* of the first paragraph, a person is associated with another person if the person is so associated by reason of sections 21.4 and 21.20 to 21.25 of the Taxation Act (R.S.Q., c. I-3), and a person continues to carry on another person's business where

(a) the person acquires all or substantially all the assets of the other person's business; and

(b) it is reasonable to consider that, because of the acquisition, the person has continued to carry on the other person's business.

O.C. 1466-98, s. 4.

**Reduction**

O.C. 1466-98, s. 4.

**14.** For the purposes of the third paragraph of section 79.11 of the Act, the percentage is 100%, from the first to the 150,000,000th ml of wine, cider or any other alcoholic beverage, other than beer, in respect of which a specific duty, or a specific tax imposed under Title II of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1), would be payable, but for this section, in a particular calendar year.

O.C. 1466-98, s. 4.

**Terms and conditions**

O.C. 1466-98, s. 4.

**15.** For the purposes of the third paragraph of section 79.11 of the Act, where a specific tax is payable pursuant to section 488 or 489 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1), a millilitre shall be considered for the purposes of section 14 only at the time that tax is payable.

O.C. 1466-98, s. 4.

**16.** This Regulation ceases to apply in respect of

- (1) an alcoholic beverage acquired by a retailer after 31 August 2004 ; and
- (2) 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.

O.C. 1249-2005, s. 1.

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R.R.Q., 1981, c. L-3, r. 1  
O.C. 1677-82, 1982 G.O. 2, 1977; Suppl 870  
O.C. 576-83, 1983 G.O. 2, 1237  
O.C. 2272-84, 1984 G.O. 2, 3638  
O.C. 741-91, 1991 G.O. 2, 1808  
O.C. 1635-96, 1996 G.O. 2, 5561  
O.C. 1466-98, 1998 G.O. 2, 4610  
O.C. 1470-2002, 2002 G.O. 2, 6552  
O.C. 1155-2004, 2004 G.O. 2, 3593  
O.C. 1249-2005, 2005 G.O. 2, 5533

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