



CHAPTER 78

An Act to again amend the Retail Sales Tax Act
and to amend other legislation

[Assented to 21 December 1979]

HER MAJESTY, with the advice and consent of the Assemblée
nationale du Québec, enacts as follows:

R.S.Q.,
c. I-1,
s. 2, am.

1. Section 2 of the Retail Sales Tax Act (R.S.Q., c. I-1) is amended:

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

“moveable
property”;

“(3) “moveable property” means all property which is not considered immoveable by the laws of Québec, and includes gas, electricity, telephone service, and lighting service;”;

(2) by replacing paragraph 7 by the following paragraph:

“sale
price” or
“purchase
price”;

“(7) “sale price” or “purchase price” means a price in money, and also the value of services rendered, the actual value of the thing exchanged, and other considerations or prestations accepted by the seller as the price of the thing covered by the contract of sale. It includes the charges for the installation of the thing sold, for service, for customs, for excise and for transportation, even when such are not shown separately on the invoice or in the vendor’s books;”.

R.S.Q.,
c. I-1,
s. 3, am.

2. Section 3 of the said act is amended by striking out the second paragraph of subsection 6.

R.S.Q.,
c. I-1,
s. 17, am.

3. Section 17 of the said act, amended by section 1 of chapter 30 of the statutes of 1978 and by section 2 of chapter 20 of the statutes of 1979, is again amended:

(1) by replacing paragraph *d* by the following paragraph:

“(d) All debts, rights of action, annuities, insurance premiums and incorporeal rights except telephone service and lighting service;”;

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

“(af) Sale of an aircraft which, within twelve months of the sale, will be operated under a licence to operate a commercial air service issued to the purchaser or lessee of that aircraft under the Act to authorize the control of aeronautics (R.S.C., 1970, c. A-3) and the sale of any component part of such an aircraft and of any part used for the repair or maintenance of any aircraft.”

R.S.Q.,
c. I-1,
s. 31, am.

4. Section 31 of the said act is amended by replacing the second paragraph by the following paragraph:

“Regulations made under this act come into force on the date of their publication in the *Gazette officielle du Québec* or on any later date fixed therein; they may also, once published and if they so provide, apply to a date prior to their publication but not prior to the current year.”

R.S.Q.,
c. T-1,
s. 2,
replaced.

5. Section 2 of the Fuel Tax Act (R.S.Q., c. T-1), replaced by section 2 of chapter 28 of the statutes of 1978, is again replaced by the following section:

Gasoline
tax.

“**2.** Every person who in any way acquires gasoline in Québec for purposes other than resale shall pay to the Minister a tax of \$0.042 per litre.

Aircraft.

However, in the case of gasoline to be used for testing aircraft engines or the propulsion of an aircraft, the amount of the tax shall be \$0.013 per litre.”

R.S.Q.,
c. T-1,
s. 56,
replaced.
Coming
into force.

6. Section 56 of the said act is replaced by the following section:

“**56.** Regulations made under this act come into force on the date of their publication in the *Gazette officielle du Québec* or on any later date fixed therein; they may also, once published and if they so provide, apply to a date prior to their publication but not prior to the current year.”

R.S.Q.,
c. I-2,
s. 20,
replaced.

Coming
into force.

7. Section 20 of the Tobacco Tax Act (R.S.Q., c. I-2) is replaced by the following section:

“**20.** Regulations made under this act come into force on the date of their publication in the *Gazette officielle du Québec* or on any later date fixed therein; they may also, once published and if they so provide, apply to a date prior to their publication but not prior to the current year.

Publica-
tion.

However, regulations made under paragraph a of subsection 3 of section 19 come into force when they are made even if they have not yet been published in the *Gazette officielle du Québec*.”

R.S.Q.,
c. L-3,
s. 5, am.

8. Section 5 of the Licenses Act (R.S.Q., c. L-3), amended by section 4 of chapter 34 of the statutes of 1978, is again amended by adding at the end the following paragraph:

Coming
into force.

“Regulations made under this act come into force on the date of their publication in the *Gazette officielle du Québec* or on any later date fixed therein; they may also, once published and if they so provide, apply to a date prior to their publication but not prior to the current year.”

R.S.Q.,
c. T-3,
s. 12, am.

9. Section 12 of the Meals and Hotels Tax Act (R.S.Q., c. T-3), amended by section 4 of chapter 33 of the statutes of 1978, is again amended by replacing the last paragraph by the following paragraph:

Coming
into force.

“Regulations made under this act come into force on the date of their publication in the *Gazette officielle du Québec* or on any later date fixed therein; they may also, once published and if they so provide, apply to a date prior to their publication but not prior to the current year.”

R.S.Q.,
c. T-4,
s. 12, am.

10. Section 12 of the Telecommunications Tax Act (R.S.Q., c. T-4) is amended by replacing the second paragraph by the following paragraph:

Coming
into force.

“Regulations made under this act come into force on the date of their publication in the *Gazette officielle du Québec* or on any later date fixed therein; they may also, once published and if they so provide, apply to a date prior to their publication but not prior to the current year.”

Effect.

11. Paragraph 2 of section 1, paragraph 2 of section 3 and section 5 have effect from 1 January 1980.

Provisions
declaratory.

12. Paragraph 1 of section 1, section 2, paragraph 1 of section 3, section 4 and sections 6 to 10 are declaratory except as regards cases pending on 28 November 1979.

Coming
into force.

13. This act comes into force on the day of its sanction.