



CHAPTER 20

An Act to amend the Retail Sales Tax Act and to
make the Government and government agencies subject
to certain fiscal laws

[Assented to 22 June 1979]

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

R.S., c. 71,
s. 2*a*,
added. **1.** The Retail Sales Tax Act (Revised Statutes, 1964, chap-
ter 71) is amended by inserting after section 2 the following
section:

Applicabili-
ty. **“2*a*.** Notwithstanding any other general law or special act,
this act is binding on the Government, government departments
and agencies and mandataries of the Crown.”

R.S., c. 71,
s. 15, am. **2.** Section 15 of the said act, amended by section 6 of chap-
ter 31 of the statutes of 1968, section 27 of chapter 15 and section
1 of chapter 22 of the statutes of 1970, section 170 of chapter 17 of
the statutes of 1973, section 10 of chapter 17 of the statutes of
1974, section 1 of chapter 26 of the statutes of 1975, section 2 of
chapter 20 of the statutes of 1976, section 2 of chapter 27 of the
statutes of 1977 and by section 1 of chapter 30 of the statutes of
1978, is again amended:

(*a*) by replacing paragraph *h* by the following paragraph:

“(*h*) Sales of bulbs, shrubs, trees and other plants, including
the containers in which they are held at the time of sale, if less
than \$5 in value, except sales of cut flowers, artificial flowers or
plants or goods composed of natural and artificial flowers or
plants;”;

(*b*) by striking out paragraph *o*;

(*c*) by replacing paragraph *p* by the following paragraph:

“(p) Sales made to the *fabrique* or the trustees of a parish for purposes of worship, or to a cemetery society, company or corporation for the purposes of the cemetery;”;

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

“(ae) Sales made after 31 March 1979 of woven or knitted fabric and natural or synthetic thread or yarn for embroidery, sewing, weaving or knitting, and sales of footwear and clothing, including handbags, suspenders, belts, neckties and scarves, except

(i) footwear the retail sales price of which is over \$100 a pair;

(ii) clothing the retail sales unit price of which is over \$500; and

(iii) clothing, whatever the price, the main object of which is to protect the body against the risk of injury or ailment arising out of the practice of any physical activity;”.

R.S., c. 71,
s. 31, am.

3. Section 31 of the said act, replaced by section 5 of chapter 20 of the statutes of 1976 and amended by section 3 of chapter 30 of the statutes of 1978, is again amended by replacing subparagraph *a* of the first paragraph by the following subparagraph:

“(a) to define the expression “production equipment” and “production” for the purposes of the application of paragraphs *aa* and *ab* of section 15;”.

R.S., c. 72,
s. 2a,
added.

4. The Tobacco Tax Act (Revised Statutes, 1964, chapter 72) is amended by inserting after section 2 the following section:

Applicability.

“**2a.** Notwithstanding any other general law or special act, this act is binding on the Government, government departments and agencies and mandataries of the Crown.”

R.S., c. 73,
s. 1a,
added.

5. The Meals and Hotels Tax Act (Revised Statutes, 1964, chapter 73) is amended by inserting after section 1 the following section:

Applicability.

“**1a.** Notwithstanding any other general law or special act, this act is binding on the Government, government departments and agencies and mandataries of the Crown.”

R.S., c. 79,
s. 1c,
added.

6. The Licenses Act (Revised Statutes, 1964, chapter 79) is amended by inserting after section 1b the following section:

Applicability.

“**1c.** Notwithstanding any other general law or special act, this act is binding on the Government, government departments and agencies and mandataries of the Crown.”

1965, 1st
sess.,
c. 28, s. 1a,
replaced. **7.** Section 1a of the Telecommunications Tax Act (1965, 1st session, chapter 28), enacted by section 31 of chapter 25 of the statutes of 1972, is replaced by the following section:

Minister
responsible. **“1 b.** The Ministre du revenu is entrusted with the carrying out of this act.”

1965, 1st
sess.,
c. 28, s. 1c,
added. **8.** The said act is amended by inserting after section 1b the following section:

Applicability. **“1 c.** Notwithstanding any other general law or special act, this act is binding on the Government, government departments and agencies and mandataries of the Crown.”

1972, c. 30,
s. 1a,
added. **9.** The Fuel Tax Act (1972, chapter 30) is amended by inserting after section 1 the following section:

Applicability. **“1 a.** Notwithstanding any other general law or special act, this act is binding on the Government, government departments and agencies and mandataries of the Crown.”

1977, c. 29,
s. 15, re-
placed. **10.** Section 15 of the Broadcast Advertising Tax Act (1977, chapter 29) is replaced by the following section:

Applicability. **“15.** Notwithstanding any other general law or special act, this act is binding on the Government, government departments and agencies and mandataries of the Crown.”

1978, c. 36,
s. 136-1,
added. **11.** The Act respecting lotteries, racing, publicity contests and amusement machines (1978, chapter 36) is amended by inserting after section 136 the following section:

Applicability. **“136-1** Subject to section 37 of the Act to incorporate the Société des loteries et courses du Québec (1978, chapter 38), this act is binding on the Government, government departments and agencies and mandataries of the Crown, notwithstanding any other general law or special act.”

Effect. **12.** Section 1, paragraphs a to c of section 2 and sections 4 to 6 and 8 to 11 have effect from 28 March 1979.

Effect. **13.** Paragraph d of section 2 and section 3 have effect from 1 April 1979.

Coming
into force. **14.** This act comes into force on the day of its sanction.