



## CHAPTER 33

### An Act to again amend the Meals and Hotels Tax Act

[Assented to 22 December 1978]

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

R.S., c. 73,  
s. 1, am.

**1.** Section 1 of the Meals and Hotels Tax Act (Revised Statutes, 1964, chapter 73), replaced by section 1 of chapter 30 of the statutes of 1965 (1st session) and amended by section 1 of chapter 33 of the statutes of 1969 and by section 200 of chapter 19 of the statutes of 1971, is again amended by replacing paragraph *c* of subsection 1 by the following paragraph:

“(c) an autobus, a railway train or a ship in the Province, on which meals or alcoholic beverages are served,”.

R.S., c. 73,  
s. 2, am.

**2.** Section 2 of the said act, replaced by section 1 of chapter 30 of the statutes of 1965 (1st session) and amended by section 1 of chapter 36 of the statutes of 1966/1967, section 2 of chapter 33 of the statutes of 1969, section 28 of chapter 15 and section 1 of chapter 23 of the statutes of 1970, section 1 of chapter 28 of the statutes of 1971, section 171 of chapter 17 of the statutes of 1973, section 1 of chapter 27 of the statutes of 1975 and by section 1 of chapter 28 of the statutes of 1977, is again amended:

(a) by replacing subsection 3 by the following subsection:

Beverages.

“(3) The price of a meal also includes that of the beverages sold, delivered or served with the meal, but does not include service charges indicated separately on the bill to the extent that they are paid to the employees and declared in the statement of income filed by the employer in conformity with the Taxation Act (1972, chapter 23).”;

(b) by replacing subsection 5 by the following subsection:

Exemption.

“(5) That tax is not imposed on the value of a meal included in the price of lodging in an establishment.”;

(c) by striking out subsection 5a;

(d) by replacing subsection 6 by the following subsection:

Em-  
ployees,  
exemption  
for meals  
only.

“(6) That tax shall not be payable by persons employed in an establishment on the price of meals supplied to them by the person who keeps the establishment; however, that tax applies to alcoholic beverages or to aerated water to which essence or syrup has been added that are sold, delivered or served with those meals.”

R.S., c. 73,  
s. 3, am.

**3.** Section 3 of the said act, amended by section 2 of chapter 30 of the statutes of 1965 (1st session), section 2 of chapter 28 of the statutes of 1971 and by section 2 of chapter 27 of the statutes of 1975, is again amended by replacing subsection 1 by the following subsection:

Voucher.

**“3. (1)** The person who keeps an establishment must prepare and keep a bill or account of the price of the meals and beverages supplied on which the amount of the tax must be inscribed separately. That duty shall be paid, by the person who owes or is paying such bill or account, to the person keeping the establishment, who acts, in such case, as an agent of the Ministre du revenu and must collect and remit such duty monthly to the Ministre du revenu.”

R.S., c. 73,  
s. 10, am.

**4.** Section 10 of the said act, amended by section 3 of chapter 33 of the statutes of 1969, is again amended by inserting, after the second paragraph, the following paragraph:

Exclusive  
use of  
containers.

“He may also, by regulation, order that a beverage designated by him that is in an establishment of a kind determined by him be in a container identified in the manner determined by him or of a size determined by him and that it be sold and delivered in that container. He may also, by regulation, order that such containers be for the exclusive use of that kind of establishment.”

Effect.

**5.** Sections 2 and 3 have effect as from 19 April 1978.

Coming  
into force.

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