

REVENU
QUÉBEC




FAIR.
FOR ALL.

MANDATORY BILLING INFORMATION

Bars and Restaurants

revenuquebec.ca





**ALL RESTAURANT AND BAR
OPERATORS WILL BENEFIT
FROM THE CREATION OF A
COMPETITIVE ENVIRONMENT
IN WHICH ALL THE PLAYERS
ABIDE BY THE SAME RULES.**

By ensuring that a bill is given to each of your clients, you contribute to maintaining a tax system that is fair for all.

CONTENTS

Introduction	6
Glossary	7
Persons subject to mandatory billing	10
Exemptions	10
Reunion permit	10
Wineries, cideries, distilleries and other alcohol manufacturing businesses	11
Tourist accommodation establishments	11
Events held at a place not covered by your alcohol permit	12
Caterers	13
Obligations applicable to persons that are not QST registrants	15
Providing bills	15
Information that must appear on bills	15
Menus	16
Keeping bills and supporting documents	16
Obligations applicable to persons that are QST registrants	17
Required equipment	17
Providing your clients with bills produced using an SRM	18
Obligation to produce your bills using an SRM	18
Information that must appear on bills produced using an SRM	19
Menus	22
Admission and other property and services that include at least one beverage	22
Recording a payment method in the SRM	22
Deliveries and takeout orders	23
Discrepancies in sales and tax records	23
Keeping bills and supporting documents	23
<i>Sommaire périodique des ventes</i> (periodic sales summary)	24
Documents produced by an SRM for internal management purposes	25

Additional obligations applicable to bar operators	26
Obligation to provide bills for the supply of admission and other property or services	26
Obligation to report information about every contract entered into with a person that ordinarily makes supplies in an operator's bar	26
Obligation to enter into a written agreement with any person that makes supplies on an exceptional basis in an operator's bar	27
Information about written agreements that must be recorded in an SRM	27
Obligations applicable to persons that ordinarily make supplies in an operator's bar	28
Obligations applicable to persons that make supplies in the bar of an operator on an exceptional basis	29
Steps to take before the first transaction with an SRM is made	30
Make sure you have the required equipment and all the information you need to activate the SRM	30
Acquire an SRM	31
Install and activate the SRM	32
Penalties and fines	33
Providing clients with bills	33
Using an SRM to produce bills	33
Producing the Sommaire périodique des ventes (periodic sales summary)	34
Procedure to stop using an SRM and how to transfer ownership	35
SRM status	35
Appendix 1 – Package deals	36
Bills for package deals produced without an SRM	36
Bills for package deals produced with an SRM	37
Appendix 2 – Using the “Événement de groupe” (group event) feature	38
Providing bills for group events	38
Recording group event information in an SRM	39
Information about written agreements that must be recorded in an SRM	39

This document is provided for information purposes only. It does not constitute a legal interpretation of the *Act respecting the Québec sales tax* or any other legislation.



INTRODUCTION

This document is intended for operators of restaurant establishments (such as bars, restaurants, or businesses that provide catering services). It is also intended for any person who, in an operator's bar, near it or at its entrance, ordinarily makes supplies of property or services under a contract entered into with the operator of the establishment or with a person related to the operator. This publication is the core document that outlines how mandatory billing measures are applied in the restaurant sector.

Mandatory billing consists mainly in the obligation to prepare bills that contain specific information and to give them to clients. In addition, if a person subject to the measures is a QST registrant, that person is required to use a sales recording module (SRM) to produce the bills and to send Revenu Québec a monthly report.

The document includes:

- information to help you determine whether you are subject to mandatory billing;
- the mandatory billing rules that apply to you depending on whether or not you are a QST registrant, including:
 - the obligation to give bills to clients,
 - the obligation to produce bills using an SRM,
 - the obligation to produce a *Sommaire périodique des ventes* (periodic sales summary) report by means of an SRM each month and to send it to Revenu Québec;
 - the obligation to report when a contract is entered into, modified or expired between you and a person that ordinarily makes supplies of property or services in, at the entrance of or near an establishment of which you are the operator and where alcoholic beverages are sold, without food, for consumption on the premises.
- the steps to take to comply with mandatory billing rules.



GLOSSARY

This section contains the definitions of the terms and expressions most frequently used in this document.

Bar

Restaurant establishment covered by a liquor permit issued under the *Act respecting liquor permits*, where alcoholic beverages are served, without food, for consumption on the premises.

Beverage

Drink (alcoholic or not) intended for human consumption.

Bill

A generic term for both a check and a receipt. It has the same meaning as “invoice” in the *Act respecting the Québec sales tax*.

Check

Tally of all of a client’s expenses in a restaurant establishment. A check is given to the client before payment is received.

Client

Person that receives a supply.

Meal

Food or beverage intended for human consumption.

However, the following food and beverages are not considered meals:

- food or beverages sold from an automatic vending machine;
- food or beverages intended for resale (for example, food and beverages sold by a caterer to a food store chain).

Package deal

A meal included with property or a service for a single price, such as at a dinner theatre, during hotel stays, at golf tournaments and during visits to beauty centres.

Receipt

Proof of payment given to the client.

Receipt printer

Piece of equipment connected to the sales recording module (SRM) used to print bills and all other documents produced by a sales recording system (SRS) or an SRM.



Restaurant establishment

A restaurant establishment is:

- a place where meals are generally sold for consumption on the premises;
- a place where meals are sold for consumption elsewhere than on the premises;
- a place where a caterer carries on a business.

The term “meal” includes beverages intended for human consumption. As such, an establishment that ordinarily sells beverages for consumption on the premises is considered a restaurant establishment. Note that, if a business offers catering services but doing so is not the main activity of the business (for example, grocery stores and bakeries that also provide catering services), only the catering service is considered a restaurant establishment.

However, the term “restaurant establishment” **does not refer to:**

- a place where 90% or more of the meal sales are tax-exempt;¹
- a place where 90% or more of the meals are reserved for the staff of a business;
- a place where meals are offered in a mobile vehicle (such as a mobile canteen, an airplane, a ship or a train);
- a place where 90% or more of the meals are sold for consumption in stands, bleachers, or in a space reserved for the participants or spectators of a theatre, a movie theatre, an amphitheatre, a racetrack, an arena, a stadium, a sports centre or any other similar place, **except in the case** of a cinema, theatre or other similar place, if the sales made in that place are mainly (more than 50%) sales of:
 - meals, or
 - property or services for which part of the sale relates to the sale of a meal or authorizes the client to receive a meal or a discount on the price of a meal;
- a place where meals are sold for consumption elsewhere than on the premises and the business is a butcher shop, bakery, fish shop, grocery store or similar business;
- a place that is laid out to ordinarily sell meals for consumption on the premises, that is integrated into the business premises of another business of the operator that is not a restaurant establishment, and that is designed in such a way that fewer than 20 persons can consume meals on the premises simultaneously (for example, a small restaurant in a hotel or a store).

Sales recording module (SRM)

A microcomputer connected to an SRS and designed to receive commercial transaction data (from bills, receipts or credit notes, for example), to extract the data (such as the amount of total sales and related taxes) and to record it in secure memory.

The prescribed SRM, an AAÉON microcomputer is equipped with a security seal provided by Kyndryl Canada. The seal contains a unique number and an image that identifies Revenu Québec. To comply with law, the device must have all the software components that we provide installed on it. The software must also be kept up to date.

When data is recorded in the SRM, it sends information to the receipt printer so that the printer can print bills. QST registrants are required to produce their bills using an SRM and to give the bills to their clients.

New and used SRMs must be activated with the most recent software components available for the device. Note that we develop updates for SRM software components and that some of these updates are mandatory.

1. The term “tax-exempt sale” means a sale that is not taxable under the *Act respecting the Québec Sales Tax*.



NOTE

Under the law:

- No person may open or repair an SRM, or install or affix a seal on the device, unless authorized to do so by Revenu Québec.
- No person may activate, deactivate, reinitialize, maintain or update an SRM, or perform any other similar work in respect of such a device, unless authorized to do so by Revenu Québec or unless the person is an operator working on the operator's own SRM.
- Any person who performs work referred to above shall notify Revenu Québec without delay and in the prescribed manner.
- Authorization from Revenu Québec must be made using form VD-350.56.IN-V, *Application for Authorization to Act as an SRM Installer*.

Sales recording system (SRS)

A computer system used to produce bills and to manage and record sales. This term covers cash registers, point-of-sale systems, and any other system having the same features.

***Sommaire périodique des ventes* (periodic sales summary)**

Report containing transaction data recorded in an SRM over a given period, such as total sales and total taxes.

Transaction

Data recorded by an SRS resulting in the generation of a bill.



PERSONS SUBJECT TO MANDATORY BILLING²

If you operate a restaurant establishment (such as a restaurant, bar or reception hall), you are subject to mandatory billing.

You may be considered the operator of a restaurant establishment if you operate:

- a place laid out to ordinarily provide, for consideration, meals for consumption on the premises, including beverages sold alone;
- a place where meals for consumption elsewhere than on the premises are provided for consideration;
- a business that offers catering services (see “Caterers” on page 13); or
- a winery, cidery, distillery or other alcohol manufacturing business (see the next page).

Note that tourist accommodation establishments may include a restaurant establishment (see “Tourist accommodation establishments” on the next page).

For other situations in which you may be considered the operator of a restaurant, see “Reunion permit” below.

If you operate a bar, you have additional obligations (see “Additional obligations applicable to bar operators” on page 26).

Moreover, if you operate a restaurant establishment covered by an alcohol permit and you organize an event that will take place at a location not covered by your alcohol permit, you are still subject to mandatory billing in the situations described under “Events held at a place not covered by your alcohol permit” on page 12.

Mandatory billing also applies to any person that, in an operator’s bar, near it or at its entrance, **ordinarily** sells, under a contract entered into with the operator of the establishment or with a person related to the operator, property or services intended primarily for clients of the bar. For more information, see “Obligations applicable to persons that ordinarily make supplies in an operator’s bar” on page 28.

If you would like more information to help determine whether or not you are subject to mandatory billing, you can call us at one of the telephone numbers given on the last page of this document.

Exemptions

The minister can exempt, if applicable, a person or a category of persons from an obligation provided for under mandatory billing.

Go to revenuquebec.ca for information on the exemptions that have been granted to date.

Reunion permit

You may be subject to mandatory billing if you obtain a **reunion permit** (issued under the *Act respecting liquor permits*) authorizing the **sale** of alcoholic beverages during an event held on a recurring basis at a place set up to ordinarily provide, for consideration, meals for consumption on the premises. For example, a non-profit organization may be subject to the measures if it obtains a reunion permit authorizing the sale of alcoholic beverages during an evening event held each week at the same place set up for that purpose.

2. A public service body that is a small supplier and operates a restaurant establishment is not subject to mandatory billing.



However, you are not subject to mandatory billing if you obtain such a permit as an individual hosting an informal event, such as a family party held in a multipurpose room located at a campground.

Persons that obtain a reunion permit authorizing them to **serve** alcoholic beverages **without charge only** are **not subject** to mandatory billing.

Wineries, cideries, distilleries and other alcohol manufacturing businesses

If you operate a winery, cidery, distillery or other alcohol manufacturing business and the following statements are true, you are subject to mandatory billing, regardless of the type of liquor permit that you hold:

- You sell and serve alcoholic beverages for consumption on the premises.
- The premises are laid out to ordinarily provide, for consideration, meals for consumption on the premises (including beverages served without food).

However, tasting activities—whether free of charge or not—are **not** subject to mandatory billing, provided that their sole purpose is to promote the sale of your products and that the quantity of alcohol served is kept to a minimum. Likewise, guided tours and the supply of promotional objects and products for consumption off the premises are not subject to mandatory billing.

Tourist accommodation establishments

If you operate a tourist accommodation establishment, such as an inn or a bed and breakfast and you offer restaurant or bar services in your establishment, you may be subject to mandatory billing. **Your tourist accommodation establishment includes a restaurant establishment if:**

- a place in your establishment is laid out so that 20 people or more can simultaneously consume meals on the premises;
- meals for consumption off the premises are offered; or
- you offer catering services (for cocktail parties, banquets, weddings, conventions, etc.), regardless of whether it is the establishment's principal business activity.

However, your tourist accommodation establishment does not include a restaurant establishment if:

- You provide only clients of the establishment with self-serve breakfast included with an overnight stay. "Self-serve breakfast" is breakfast that is included in the price of an overnight stay and that is offered only to clients of the establishment, in a place reserved for that purpose where they serve themselves.
- You provide only clients of the establishment with breakfast included in the price of a room at a hotel, motel or inn and the clients must pay this charge regardless of whether they eat the meal. This is considered a single supply and not a supply of a meal.



FAQ about tourist accommodation establishments

The dining area of your tourist accommodation establishment is laid out so that you can offer self-serve breakfast to the clients you accommodate. Is your establishment subject to mandatory billing?

No, your establishment is not subject to the measures if you provide only clients of the establishment with self-serve breakfast included with their overnight stay.

You offer a night's stay including breakfast as a package deal and your clients must pay the price of the breakfast regardless of whether they eat the meal. The dining area of your tourist accommodation establishment is laid out so that you can also offer restaurant services at lunch and dinner. Is your establishment subject to mandatory billing?

Yes, regardless of the package deals you offer, your establishment is subject to the measures if you also offer lunch and dinner and the place designed for offering such services in your establishment allows 20 people or more to simultaneously consume meals on the premises.

You offer a night's stay and a package deal that includes a night's stay and breakfast, but your clients are free to pay only for the night's stay. The dining area of your tourist accommodation establishment is laid out so that you can offer à la carte restaurant services to both guests of your hotel establishment and the general public. Is your establishment subject to mandatory billing in the restaurant sector?

Yes, regardless of the package deals you offer, your establishment is subject to the measures if the place designed for offering such services in your establishment allows 20 people or more to simultaneously consume meals on the premises.

Events held at a place not covered by your alcohol permit

If you operate a restaurant establishment covered by an alcohol permit, you remain subject to mandatory billing even in the following situations:

- You hold a **reception** (within the meaning of the *Act respecting alcohol permits*) at a place not covered by your alcohol permit, but located on the premises where you operate your business. For example, if you operate a tourist accommodation establishment and hold a reception in a hall not covered by your alcohol permit, you are still subject to the measures.
- You obtain a **reunion permit** authorizing the **sale** of alcoholic beverages during an event held in a place not covered by your alcohol permit but located on the premises where you operate your business. For example, if you operate a tourist accommodation establishment and obtain a reunion permit authorizing the sale of alcoholic beverages during a wedding taking place under a tent set up outdoors, you are still subject to the measures.

However, if you obtain a reunion permit authorizing you to sell alcoholic beverages during a **festival** or other similar event (such as a trade show or an exposition) held elsewhere than on the premises where your business is operated, you are not subject to mandatory billing.



Caterers

If you operate a business that offers catering services, your business is considered a restaurant establishment if it meets any of the following conditions:

- it offers catering services for banquets, cocktail parties or special occasions, such as weddings, cocktail dinner buffets, private receptions, business events or anniversary or business meetings;
- it offers catering services in a grocery store, bakery, pastry shop or similar business, regardless of whether catering is its main business activity.

The criteria listed below can help you determine if your business offers catering services.

- Your business already presents itself as a caterer, in particular, in its advertising.
- You prepare and sell food and beverages on a special-order basis, according to the client's instructions.
- You establish your prices on the basis of the number of people or portions.
- Delivery is not mandatory.
- As a rule, the food and beverages sold are delivered to the client or on his or her behalf.
- You sell food or beverages that can be consumed as soon as they are delivered or after having been reheated.
- You sell food or beverages with the equipment needed to serve and consume them.

These criteria are not exhaustive and no one criterion has greater bearing than another. In addition, not all of the criteria need to be met for us to consider that your business offers a catering service. In certain cases, a detailed analysis may be required.

If you cannot determine whether the rules related to mandatory billing apply to all or a part of the services provided by your business or whether your business must use an SRM, call us at one of the telephone numbers given on the last page of this document.



FAQ about caterers and catering services

A client asks you to organize a méchoui at her residence. You supply the equipment and see to cooking the lamb and other food, at her home. Does this constitute catering?

Yes. In the case of a méchoui or, for example, a corn boil, it is considered catering. The caterer is supplying the equipment as well as the food that he or she prepares at the client's residence or at the place designated by the client, and that is consumed there.

When a business (grocery store, bakery, etc.) has a take-out counter (for example, salads, sandwiches or sushi), does it constitute a catering service?

No, because the food is not prepared at the explicit request of a client.

On the other hand, if the business has a space designed to allow 20 people or more to simultaneously consume their meals, the business is subject to mandatory billing.

A salad buffet is set up in a fruit and vegetable business or in a grocery store. Is the buffet considered a catering service?

No, it is not considered a catering service.

On the other hand, if the business has a space designed to allow 20 people or more to simultaneously consume their meals, it is subject to mandatory billing.

At a grocery store, a client orders everything needed for a BBQ. Some food (buns, beverages, etc.) is taken from the store shelves, while meat patties are prepared by the grocer, who also supplies plates and glasses. Is the grocer offering a catering service?

No. It is not a catering service since the grocer supplies the grocery store items that must be prepared and cooked by the client before being consumed.

Your business offers catering services in a grocery store. Is your business subject to mandatory billing?

Yes. However, only the catering service is subject to the measures.



OBLIGATIONS APPLICABLE TO PERSONS THAT ARE NOT QST REGISTRANTS

If you are subject to mandatory billing but you are not a QST registrant because you are a small supplier, you must:

- provide your clients with bills that meet the requirements;
- keep a paper or electronic copy of the bills.

Providing bills

There is no way to avoid mandatory billing. You must give a bill directly to every client without delay and at all times. You can produce bills by hand or electronically using a sales recording system (SRS).

Information that must appear on bills

If you **are not registered for the QST** and **you operate a restaurant or a business that offers catering services**, you must ensure that the information below is included on your bills.

SOLD BY VENDU PAR	C.O.D. C.R.	CHARGE	ON ACCT REÇU A/C	ACCT.FWD MONT.REPORTÉ
1				
2		1 spaghetti		8 95
3		1 tarte au sucre		3 95
4		1 café		1 45
5				
6				
7				
8				
9				
10				
TPS				
TVD				
TOTAL				14 35

Restaurant operator or caterer

- 1 Name under which the operator conducts business
- 2 Address of the establishment
- 3 Date the bill was prepared
- 4 Bill number
- 5 Detailed description of each food item and beverage sold (for example, vegetable soup, salad bar, daily special No. 1, table d'hôte No. 2, coffee and soft drink)
- 6 Price of each food item and beverage sold (if an item is free of charge, it must be indicated as such on the bill)
- 7 Total amount of the bill



If **you are not registered for the QST** and **you ordinarily make supplies in an operator's bar**, near it or at its entrance, you must ensure that the information below is included on your bills.

NAME NOM		DATE	
Service de vestiaire		2 septembre 2015	
ADDRESS ADRESSE			
3800, de Marly, Québec (Québec)			
SOLD BY VENDU PAR	C.O.D. C.R.	CHARGE	ON ACCT REÇU A/C
			ACCT.FWD MONT.REPORTÉ
1			
2	Vestiaire		2,50
3			
4			
5			
6			
7			
8			
9			
10			
TPS			
TVQ			
TOTAL			2,50
0098599			

Person that ordinarily makes supplies in an operator's bar

- 1 Name under which the person conducts business
- 2 Address of the establishment (must correspond to the premises where the property and services are offered)
- 3 Date the bill was prepared
- 4 Bill number
- 5 Detailed description of each property item or service sold (such as a cloakroom service or admission)³
- 6 Price of each item or service sold (if an item or service is free of charge, it must be indicated as such on the bill)
- 7 Total amount of the bill

Menus

If you use generic terms on your bills to describe the food or beverages sold (for example, "daily special No. 1" or "table d'hôte No. 2"), you must keep a copy of your menus and other similar documents. The copies you keep must:

- describe the food and beverages that correspond to the terms used (do not use the term "various" in the description); and
- provide the prices of each menu item and the dates the prices apply.

Note that this requirement does not apply to buffets.

Keeping bills and supporting documents

You must keep a copy of each bill, either on paper or electronically, as well as supporting documents for any adjustment made to a transaction or the cancellation of a transaction. You are required to keep the bills and supporting documents for at least six years after the last year to which they relate.

3. If admission or other property or services include at least one beverage, the following information must be shown on the bill: a note specifying the number of beverages included in the price and a detailed description of each beverage.



OBLIGATIONS APPLICABLE TO PERSONS THAT ARE QST REGISTRANTS

If you are a QST registrant and subject to mandatory billing, you must:

- have the required equipment;
- provide your clients with bills produced using a sales recording module (SRM);
- produce the *Sommaire périodique des ventes* (periodic sales summary) and file it with us every month.

Required equipment

To produce bills using an SRM, you must use the following devices:

- an SRM
- an SRM-compatible sales recording system (SRS)
- an SRM-compatible receipt printer



Note that the photo of the SRM shown here may vary from the actual product. For more information, see the section entitled “Steps to take before the first transaction with an SRM is made” on page 30.



Providing your clients with bills produced using an SRM

Operators subject to mandatory billing have the absolute obligation of providing clients with bills produced using an SRM. You must provide a bill directly to every client without delay and at all times.

When you sell a beverage served alone in a bar, you are required to provide the client with a bill **no later** than the moment you serve the beverage or the moment you require payment for the beverage.

In addition, you must provide your clients with a bill even if the total sale is \$0.00. This may happen when:

- food or beverages are provided free of charge in a restaurant establishment;
- property or services are provided free of charge in a bar;
- package deals that include the supply of a meal, such as a dinner theatre event or a stay in a hotel (see Appendix 1 for more information about package deals).

If property or services (for example, a cloakroom service) are **ordinarily** offered free of charge in a bar, you are not required to provide your clients with a bill that totals \$0.00.

You must notify us immediately if, for any reason, you are unable to provide your clients with bills produced using an SRM. In such a case, call us at one of the telephone numbers given on the last page of this document.

See appendixes 1 and 2 for more information about bills for package deals or group events.

Obligation to produce your bills using an SRM

Once an SRM is activated, you must use it at all times to produce your bills.

Bills produced using an SRM

A bill produced using an SRM has a number of distinguishing features generated by the SRM, including a barcode at the bottom of the bill (in the footer).

Printing bills

You cannot print bills more than once, unless a copy of the original bill is to be given to a client. If you print copies, duplicates or facsimiles of bills or reproduce portions or complete bills in any other way, you must use an SRM to do it and the resulting document must clearly specify the type of reproduction that was made.

Unless otherwise provided for by law, you cannot provide clients with any document not printed using an SRM that shows amounts paid or payable for a supply, including the amounts of tax payable.

For example, in the case of a client that acquires one or more supplies for which the total billed is consideration of \$150 or more, and the client requests documents to support the client's input tax credit (ITC) and input tax refund (ITR) claims, you can provide the client, in addition to the bill generated by the SRM, a supplementary document with, as applicable, the client's name, the name of the client's mandatary or authorized representative and the terms of payment. The document provided must refer to the bill generated by the SRM.



Information that must appear on bills produced using an SRM

If you operate a restaurant or a business that offers catering services, your SRM-generated bills must contain all the information listed below.

Original bill produced using a SRM
(sale of several items)

L'Assiette fiscale
3800, rue de Marly
Québec (Québec)

3 MAR 6 JAN 2015
4 ADDITION #100670-1
TABLE #7
CLIENT #1

5	1 SPAGHETTI	8,95 \$	6
	1 TARTE AU SUCRE	3,95 \$	
	1 CAFE	1,45 \$	
	7 SOUS-TOTAL	14,35 \$	7
	TPS	0,72 \$	
	TVQ	1,43 \$	
	8 TOTAL	16,50 \$	8

3 Heure: 09:45 1 CLIENT
8 1 ADDITION
8 TPS: 000000000 RT0001
9 TVQ: 000000000 TQ0001

VOUS AVEZ ÉTÉ SERVI
PAR : Pierre

10 TPS: 0,72 \$ TVQ: 1,43 \$ **11**
12 Total : 16,50 \$ **12**
FACTURE ORIGINALE

13 2015-01-06 09:45:17 MEV:10003601-10001692

1 L'Assiette fiscale
2 3800, rue de Marly
Québec (Québec) G1X 4A5

Restaurant operator or caterer

- 1** Name under which the operator conducts business⁴
- 2** Address of the establishment (must correspond to the premises where the property and services are provided)⁴
- 3** Date and time (hour and minute) the bill was produced
- 4** Bill number
- 5** Detailed description of each food item and beverage sold (for example, vegetable soup, salad bar, daily special No. 1, table d'hôte No. 2, coffee, soft drink and glass of wine)
- 6** Price of each food item and beverage sold (if an item is free of charge, it must be indicated as such on the bill)
- 7** Subtotal before taxes⁵
- 8** Your GST registration number
- 9** Your QST registration number
- 10** Amount of GST
- 11** Amount of QST
- 12** Total amount of the bill, including taxes
- 13** Date and time (hour, minute and second) the bill was printed

Original condensed bill produced using an SRM
(sale of one item)

L'Assiette fiscale
3800, rue de Marly
Québec (Québec)

3 MAR 4 AVRIL 2017
4 ADDITION #100019-1
TABLE # 29

5	1 BIÈRE	6,00 \$	6
	TAXES	0,90 \$	
	7 TOTAL	6,90 \$	7

8 TPS: 000000000 RT0001 TVQ: 000000000 TQ0001
9 Heure: 15:43 1 CLIENT

10 TPS: 0,30 \$ TVQ: 0,60 \$ **11**
12 Total : 6,90 \$ **12**
FACTURE ORIGINALE

13 2017-04-04 15:43:22 MEV:10003601-10001692

1 L'Assiette fiscale
2 3800, rue de Marly
Québec (Québec) G1X 4A5

It is your responsibility to ensure that the SRM and SRS clocks are set to the correct time and that the information printed on your bills is accurate.

4. Be sure that the information is entered correctly in the SRM when it is activated, because this is the information that will appear in the footer of your bills.
5. If only one item is listed, the bill does not need to show the subtotal before taxes.

If you operate a bar, your SRM-generated bills must contain all the information listed below.

Original bill produced using a SRM
(sale of several items)

L'Assiette fiscale
3800, rue de Marly
Québec (Québec)

3 MER 2 SEP 2015
4 ADDITION #100670-1

CLIENT # 1

5	1 BIÈRE	6,00 \$	6
	1 VERRE DE VIN	7,00 \$	
	SOUS-TOTAL	13,00 \$	7
	TPS	0,65 \$	
	TVQ	1,30 \$	
	TOTAL	14,90 \$	

3 Heure: 09:45 1 CLIENT
1 ADDITION

8 TPS: 00000000 RT0001
9 TVQ: 0000000000 TQ0001

VOUS AVEZ ÉTÉ SERVI
PAR : Pierre

10 TPS: 0,65 \$ TVQ: 1,30 \$ 11
12 **Total : 14,90 \$**

FACTURE ORIGINALE

13 2015-09-02 09:45:17 MEV:10003601-10001692

1 L'Assiette fiscale
2 3800, rue de Marly
Québec (Québec) G1X 4A5

Bar operator	
1	Name under which the operator conducts business ⁶
2	Address of the bar (must correspond to the premises where the property and services are provided) ⁶
3	Date and time (hour and minute) the bill was produced
4	Bill number
5	Detailed description of each food item and beverage sold, any admission charged and any property or service ordinarily sold (for example, beer, glass of wine, liquor, cloakroom service or admission) ⁷
6	Price of each food item and beverage sold and of each property item or service sold (if an item is free of charge, it must be indicated as such on the bill)
7	Subtotal before taxes ⁸
8	Your GST registration number
9	Your QST registration number
10	Amount of GST
11	Amount of QST
12	Total amount of the bill, including taxes
13	Date and time (hour, minute and second) the bill was printed

Original condensed bill produced using an SRM
(sale of one item)

L'Assiette fiscale

3 MAR 4 AVRIL 2017
4 ADDITION #100019-1

TABLE # 29

5	1 BIÈRE	6,00 \$	6
	TAXES	0,90 \$	
	TOTAL	6,90 \$	

8 TPS: 00000000 RT0001 TVQ: 0000000000 TQ0001 9

3 Heure: 15:43 1 CLIENT

10 TPS: 0,30 \$ TVQ: 0,60 \$ 11
12 **Total : 6,90 \$**

FACTURE ORIGINALE

13 2017-04-04 15:43:22 MEV:10003601-10001692

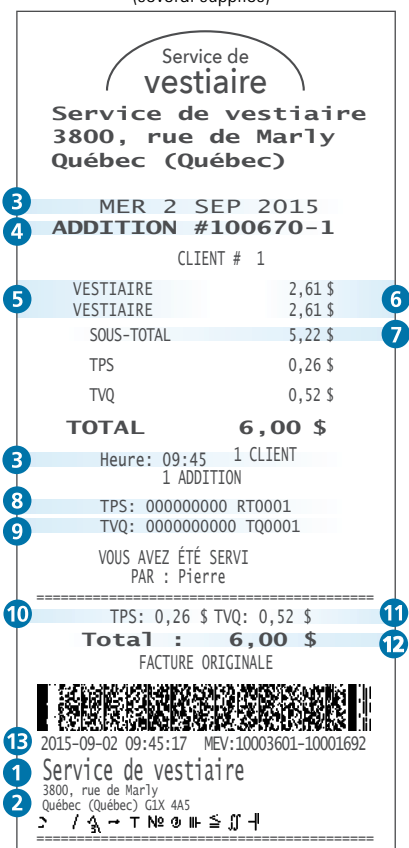
1 L'Assiette fiscale
2 3800, rue de Marly
Québec (Québec) G1X 4A5

It is your responsibility to ensure that the SRM and SRS clocks are set to the correct time and that the information printed on your bills is accurate.

- Be sure that the information is entered correctly in the SRM when it is activated, because this is the information that will appear in the footer of your bills.
- If admission or other property or services include at least one beverage, the following information must be shown on the bill: a note specifying the number of beverages included in the price and a detailed description of each beverage.
- If only one item is listed, the bill does not need to show the subtotal before taxes.

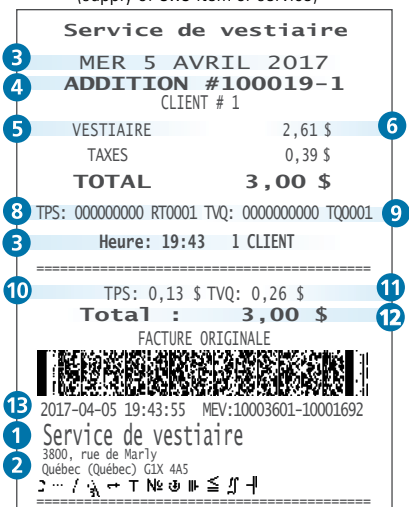
If you are a person that ordinarily makes supplies in an operator's bar, your SRM-generated bills must contain all the information listed below.

Original bill produced using an SRM
(several supplies)



Person that ordinarily makes supplies in an operator's bar	
1	Name under which the person conducts business ⁹
2	Address of the establishment (must correspond to the premises where the property and services are provided) ⁹
3	Date and time (hour and minute) the bill was produced
4	Bill number
5	Detailed description of each property item or service sold (such as a cloakroom service or admission) ¹⁰
6	Price of each item or service sold (if an item or service is free of charge, it must be indicated as such on the bill)
7	Subtotal before taxes ¹¹
8	Your GST registration number
9	Your QST registration number
10	Amount of GST
11	Amount of QST
12	Total amount of the bill, including taxes
13	Date and time (hour, minute and second) the bill was printed

Original condensed bill produced using an SRM
(supply of one item or service)



It is your responsibility to ensure that the SRM and SRS clocks are set to the correct time and that the information printed on your bills is accurate.

- Be sure that the information is entered correctly in the SRM when it is activated, because this is the information that will appear in the footer of your bills.
- If admission or other property or services include at least one beverage, the following information must be shown on the bill: a note specifying the number of beverages included in the price and a detailed description of each beverage.
- If only one item or service is listed, the bill does not need to show the subtotal before taxes.



Menus

If, on your SRM-generated bills, you use generic terms to describe the food or beverages sold (for example, “daily special No. 1” or “table d’hôte No.2”), you must keep a copy of your menus and other similar documents. The menu copies you keep must:

- describe the food and beverages that correspond to the terms used (do not use the term “various” in the description); and
- provide the prices of each menu item and the dates the prices apply.

Note that this requirement does not apply to buffets.

Admission and other property and services that include at least one beverage

At a bar, if you charge admission or sell other property or services that include at least one beverage, the SRM-generated bill must show a detailed description of each drink. A general note such as “beverage,” “bottle” or “glass” is considered detailed as long as it refers to a beverage that is clearly described in a menu or other similar document. You must keep the menu or similar document that shows the price charged for the beverage on that specific date.

Example

The operator of a bar charges its clients admission. After they pay admission, each client receives four coupons that they can use to get a set number of drinks.

In this situation, the operator must provide the clients with an SRM-generated bill that includes a detailed description (for example, admission including four drinks). The operator is also obligated to keep a reference document, such as a menu, that describes the beverages included with admission (for example, bottle of beer, glass of wine, bottle of water, soft drink), the prices and the date.

Recording a payment method in the SRM

You record a payment method in the SRM when you close out a transaction after receiving payment from the client. Simply enter, in your sales recording system (SRS), the payment method used by the client to pay the bill. Accepted payment methods include cash, credit card and debit card. Note that the SRM can also record a combination of payment methods.

The SRM records transactions that were closed out using the SRS and for which no payment is required, for example, a supply reduced by 100% (a free item).

Note that if you wait until the end of a shift to enter the payment method, you will be in violation of the law.

If you do not record the payment method immediately, you are liable to a fine.

In the case where a client leaves money on the table to pay the bill and then leaves the premises, you must immediately enter the information about the sale (including the payment method) in an SRS connected to an SRM.

However, you can use payment method “Autre” (other) **before you receive payment**, when a beverage is served in a bar without food. In this case, the usual payment methods (cash, credit card and debit card) are not recorded in the SRM when you close out the transaction.



Deliveries and takeout orders

The requirement to produce a bill using an SRM also applies to deliveries, subcontracted deliveries and takeout orders.

However, bills produced using an SRM are printed on heat-sensitive paper; the information on a bill can therefore be erased if it comes into contact with hot meals ready for takeout or delivery.

If you would like to ensure that the information on your bills remains legible until they are given to the client, you can produce a separate delivery document (that does not mention the taxes or the total amount payable) for internal management purposes. The document produced for internal management purposes can be printed using a dot matrix printer, which prints documents that are not as heat-sensitive, and attached to the client's order. Keep in mind, however, that providing clients with this document does not fulfill the obligation of providing clients with original bills. Original bills must also be attached to your clients' orders.

As soon as the delivery person returns to your place of business, the payment method for the sale must be entered in an SRS connected to an SRM.

Discrepancies in sales and tax records

When closing out transactions, you must always use an SRS that is **connected to an SRM**.

If you notice that the sales and tax data compiled by your SRM are different from the data compiled by your SRS, contact your installer.

Keeping bills and supporting documents

The SRM stores information about things such as the bills it produces. In the same way that you are responsible for keeping the establishment's other records, you are responsible for keeping the information recorded by your SRM(s). We recommend that you make backup copies of the information on a regular basis to avoid any data recovery fees that you would be charged should the equipment malfunction and result in loss of data. To learn how to make backup copies, follow the instructions in the *SRM User Guide* (IN-577-V), which is available at revenuequebec.ca.

You must keep the SRM data with your establishment's accounting records in a safe place. Just as you do for your accounting records, you must keep the data for six years following the year to which they relate. You must keep the data for the same period of time prescribed by law for your accounting records. In addition, you must keep documents that support any adjustment made to a transaction or the cancellation of a transaction (for example, discount coupons).



Sommaire périodique des ventes (periodic sales summary)

**SOMMAIRE PÉRIODIQUE
DES VENTES**

De : ADMIN (ADMINISTRATEUR)

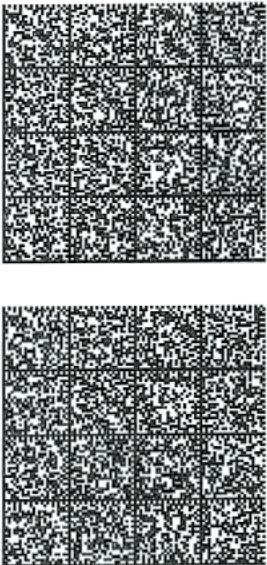
**L'Assiette fiscale
3800, rue de Marly
Québec (Québec)**

No MEV : 10000101
Produit le : 2015-01-01 à 07:23:58

Période
2014-12

Nombre	:	0
Total avant taxes:	:	0,00 \$
TPS	:	0,00 \$
TVQ	:	0,00 \$

Identification du SPV
10000101-3201004



Note : Veuillez transmettre ce SPV
à Revenu Québec

Signature : _____

Once an SRM has been activated, you must produce the *Sommaire périodique des ventes* (periodic sales summary) and file it with us every month. You must do this even if no transaction was recorded in the SRM for the month in question.

The periodic sales summary is a report that contains transaction data recorded in an SRM in the course of a given period.

You must file a periodic sales summary on paper or electronically with us every month. Each summary must cover a one-month period and be sent to us no later than the last day of the following month.

To find out how to produce and file a periodic sales summary, consult the *SRM User Guide* (IN-577-V), which is available at revenuquebec.ca.

If you temporarily stop using the SRM, you must deactivate it and produce all periodic sales summaries that have not yet been filed for the periods during which the SRM was activated, including the current period.

If you permanently stop using an SRM and would like to sell it, you must reinitialize it before you sell it.

IMPORTANT

Note that the sales and tax data shown on the periodic sales summary **must not be used to file your consumption or income tax returns**. Information related to certain transactions, such as package deals and group events, may not be included in the report. As a result, you should use the data in your accounting system instead.



Documents produced by an SRM for internal management purposes

You can use your SRM to produce certain documents for the internal management of your business. These documents are printed without a footer and can be kept or reproduced as needed.

If you reproduce bills for internal management purposes, make sure they are marked “Copie du commerçant” (merchant copy) or “Document de formation” (training document).



The SRM can also produce six types of management reports:

- The “Informations générales” (general information), “Sommaire des ventes” (sales summary), “Analyse transactionnelle” (transaction analysis) and “Sommaire du journal des événements” (event log summary) reports help view the contents of the bar codes shown on periodic sales summaries.
- The “Détail des ventes” (sales detail) and “Détail du journal des événements” (event log detail) reports detail the data recorded in the SRM.

To learn how to produce these documents, see the *SRM User Guide*(IN-577-V), which is available at revenuquebec.ca.



ADDITIONAL OBLIGATIONS APPLICABLE TO BAR OPERATORS

If you operate a bar, you must fulfill, in addition to the same mandatory billing obligations as restaurant operators and caterers, the obligations described below.

Obligation to provide bills for the supply of admission and other property or services

If you operate a bar, you must also provide clients with a bill for the following supplies:

- the sale of admission in an establishment (near it or at its entrance), regardless of whether the sale includes the supply of a beverage;
- the sale of other property or services ordinarily made in this establishment (near it or at its entrance) and intended mainly (more than 50%) for clients of the establishment.

However, you do not have to provide bills for the following supplies:

- sales made using an automatic vending machine;
- the rental of a room in a tourist accommodation establishment that is authorized under the *Act respecting tourist accommodation establishments* to use the designation “hotel,” “motel” or “inn.”

To see what information a bill produced by a sales recording module (SRM) must contain, refer to the section entitled “Obligations applicable to persons that are QST registrants” on page 17.

Obligation to report information about every contract entered into with a person that ordinarily makes supplies in an operator’s bar

If you operate a bar, you are obligated to report information about every contract entered into (verbally or in writing) with a person that ordinarily makes supplies of property or services, for consideration, in your bar (near it or at its entrance). This same obligation applies to such contracts entered into with a person related to you.

More specifically, you are required to provide us with information about the entering into, modification or expiration of such contracts. To do this, you must file form VD-350.51.1-V, *Information Return Concerning Contracts Respecting the Supply of Property or Services in a Restaurant Establishment*, which is available at revenuquebec.ca. The deadline for filing the form is 30 days after the date on which the contract is entered into or modified, or the date on which it expires.

Example

The operator of a bar enters into a contract with a person that undertakes to regularly supply a cloakroom service in the operator’s bar. In this case, the operator is required to file form VD-350.51.1-V to report information about the contract that was entered into.

The person ordinarily providing the cloakroom service must provide each client with a bill. If this person is a QST registrant, the bills must be produced using an SRM.



Obligation to enter into a written agreement with any person that makes supplies on an exceptional basis in an operator's bar

If you operate a bar, you must enter into a written contract with every person that makes supplies of property or services **on an exceptional basis** in your bar (near it or at its entrance). The contract must be in force **before** the person makes supplies in your bar.

You must also enter information about the written contract in your SRM using the "Événement de groupe" (group event) feature of your sales recording system (SRS). The SRS in your establishment must therefore have this feature. Visit revenuquebec.ca, for more information about the SRSs on the market and their features.

Information about written agreements that must be recorded in an SRM

If you operate a bar and you enter into a written agreement with a person that makes supplies of property or services in your bar on an exceptional basis, the following information must be included with the information you enter in your SRM using the "Événement de groupe" feature of your SRS:

- the unique reference number that the operator entered on the written agreement;
- the estimated value of the price payable for the supplies made by the person on an exceptional basis; and
- the date(s) on which the person makes the supplies on an exceptional basis.



OBLIGATIONS APPLICABLE TO PERSONS THAT ORDINARILY MAKE SUPPLIES IN AN OPERATOR'S BAR

The mandatory billing measures also apply to any person that **ordinarily** makes supplies of property or services in a bar.

Any person that, under a verbal or written contract entered into with the operator of a bar or with a person related to the operator, ordinarily makes supplies of property or services in the bar (near it or at its entrance) is required to produce bills. This person is also required to give the bills to their clients without delay and to keep copies of the bills.

Example

You entered into a contract with the operator of a bar to ordinarily supply a cloakroom service in the bar. You are therefore required to give each client a bill. In addition, if you are a QST registrant, the bills must be produced using a sales recording module (SRM).

For information about the obligations under mandatory billing, refer to the section listed below that applies to you.

- "Obligations applicable to persons that are not QST registrants" (page 15)
- "Obligations applicable to persons that are QST registrants" (page 17)



OBLIGATIONS APPLICABLE TO PERSONS THAT MAKE SUPPLIES IN THE BAR OF AN OPERATOR ON AN EXCEPTIONAL BASIS

If you would like to make supplies of property or services in a bar **on an exceptional basis**, you must enter into a written agreement with the operator of the bar before you make any supplies. In this situation, you are not subject to any of the other mandatory billing measures.



STEPS TO TAKE BEFORE THE FIRST TRANSACTION WITH AN SRM IS MADE

This section describes the steps you must take before the first sales recording module (SRM) transaction.

Make sure you have the required equipment and all the information you need to activate the SRM

Required equipment

To install and activate an SRM, you need an SRM-compatible sales recording system (SRS), and an SRM-compatible receipt printer.

SRM-compatible SRS

You are required to ensure that the SRS you use to manage your sales is compatible with an SRM and can communicate with it at all times. To be SRM-compatible, your SRS must have been adapted by its manufacturer or developer.

You are also required to ensure that your SRS has all of the required features for your needs. If one of the situations listed below applies to you, make sure that your SRS has an “Événement de groupe” (group event) feature, which is used to record group events in your SRM.

- You plan to host group events (see Appendix 2 for more information).
- You operate a bar and would like to enter into a written agreement with another person so that the person can make supplies of property or services in your bar on an exceptional basis.

For more information about SRM-compatible SRSs, visit revenuquebec.ca.

You can also contact an installer to help you choose among the various products available on the market.

SRM-compatible receipt printers

You are required to use a receipt printer compatible with the SRM to print bills with the required footer and all the required information.

Most thermal printers used in the restaurant sector are SRM-compatible. However, receipt printers integrated into cash registers cannot be used to print bills that must be produced by an SRS before being given to clients.

You can consult the list of SRM-compatible printers at revenuquebec.ca.



Information required to activate the SRM

Before activating your SRM, be sure to have on hand:

- the 10-digit identification number and 4-digit file number on your QST registration certificate (“Certificat d’inscription”);
- the 4-digit establishment number and access code that you received from us further to filing form VD-350.52.A-V, *Information about an Establishment: Mandatory Billing in Bars and Restaurants*.

Remember that your access code is confidential and that it must be kept in a safe place.

You have forgotten your establishment number or your access code.	Call us at one of the telephone numbers given on the last page of this document.
You do not have an establishment number or access code.	<p>You must contact us to obtain an establishment number and access code. You can do so using one of the two following methods:</p> <ul style="list-style-type: none"> • Go to our website and use the online service for providing information about establishments subject to mandatory billing. If you use this service, you will receive an establishment number and access code immediately. • Complete and file form VD-350.52.A-V, <i>Information about an Establishment: Mandatory Billing in Bars and Restaurants</i>, which is available at revenuquebec.ca. Once we have processed your form, we will send you an establishment number and access code in a letter.

Acquire an SRM

Acquiring a new SRM

To acquire a new SRM, you must contact an SRM installer authorized by Revenu Québec.

Please note that prices are not set by Revenu Québec. However, in May 2010, the Québec government and Kyndryl Canada entered into an agreement that established the price that an installer must pay for each of the products and services listed below.

Products and services offered by Kyndryl Canada to SRM installers authorized by Revenu Québec
SRM (including the display station, the power supply, and a 5-year warranty that begins the day the SRM is first activated)
Estimate to repair any components not covered by the warranty on the SRM
Recovery of SRM data (including the cost of the required DVD)
Replacement of a security seal
Replacement or additional display station
Replacement or additional power supply

The prices that installers are required to pay for each of these products and services are subject to change based on the agreement. For information, visit revenuquebec.ca.



Acquiring a used SRM

A used SRM can be acquired from an individual, a business or an SRM installer authorized by Revenu Québec.

Make sure the SRM is secure, meaning its security seal is intact. The security seal has a unique number and an image that identifies Revenu Québec. Also make sure the former owner has reinitialized the SRM so that you can have it activated in your name. If you use an SRM that is not activated in your name, you may be liable to punitive measures. If you see the message “MEV – Appuyer sur une touche pour ouvrir une session” (press any key to begin a session) on the SRM’s display station a few minutes after having turned it on, the SRM has not been reinitialized. If this happens, ask the former owner to reinitialize the SRM.

There is an easy way to see whether or not a used SRM has been reinitialized. Simply power on the SRM and connect the display station to one of the USB ports on the SRM. If the SRM has been reinitialized, it will beep twice and display the following message on screen: “Crystalfontz CFA-635.” If the SRM has not been reinitialized, it will beep only once when powered up. The message “Crystalfontz CFA-635” will be displayed for only 10 to 15 seconds, then the following message will appear: “MEV – Appuyez sur une touche pour ouvrir une session.”

Owning an SRM

Once you acquire an SRM, it becomes your property and you must:

- safeguard and protect it;
- leave the security seal intact;
- maintain it in proper working order;
- make sure that it is always accessible and that information pertinent to inspections can be extracted.

You must notify us in case of theft of or damage to your SRM, or if the SRM security seal is damaged.

SRM warranty

The SRM is covered by a 5-year transferable warranty provided by the supplier, Kyndryl Canada. The warranty begins on the date the SRM is first activated. However, it does not cover the work time and travel expenses charged by the installer to deactivate a defective SRM or activate a replacement SRM.

Before acquiring a used SRM, we recommend you check the serial number. If the number begins with P10 or P11, make sure the warranty is still in effect because a defective SRM that is no longer under warranty can no longer be repaired.

Install and activate the SRM

To install and activate an SRM, you can hire the services of an SRM installer authorized by Revenu Québec or you can do it yourself. Either way, make sure you enter your access code yourself upon activation so that the code remains confidential. Contact us for the terms of service and processing times.

To install and activate your SRM, you need a sales recording system (SRS) and a receipt printer that are SRM-compatible.

Once your SRM or SRMs are activated, we will send you a letter of confirmation. If the information in the letter does not correspond to the SRM or SRMs that were actually installed in your establishment, contact us and your installer immediately to correct the situation.



PENALTIES AND FINES

You are required to fulfill the tax obligations under mandatory billing and to apply all the related regulations in each of your establishments, regardless of whether you are registered for QST purposes. If you fail to do so, you are liable to penalties and fines. The applicable penalties and fines are described at revenuquebec.ca.

See below for the tax obligations under mandatory billing that you must fulfill to avoid being liable to penalties and fines.

Providing clients with bills

If you are subject to mandatory billing, you are required to do several things, including:

- produce bills showing all the required information;
- provide each client with a bill at all times;
- keep a paper or electronic copy of each bill for six years after the year of the transaction;
- keep all documents supporting adjustments made to transactions or cancellations of transactions for six years after the year of the transaction; and
- keep a copy of all your menus and similar documents if you use generic terms on your bills to describe the food items and beverages sold or property and services supplied, as applicable.

Using an SRM to produce bills

If you are a QST registrant and you are subject to mandatory billing, in addition to complying with the above-mentioned requirements, you must:

- use your sales recording module (SRM) to produce your bills;
- use your SRM to produce bills as soon as it is activated;
- enter the payment method used by your clients immediately in a sales recording system (SRS) connected to an SRM so that it is recorded in the SRM; and
- make sure the SRM's security seal remains intact and inform us if the seal is damaged.

When neither your SRM nor your SRS are working, such as during a power outage, you must:

- produce bills by hand and keep copies of them;
- contact us immediately by calling our client services at one of the telephone numbers given on the last page of this document;
- inform your installer of the problem.

Note that you can use the "Autre" (other) payment method **before receiving payment** when a beverage is sold, without food, at a place covered by a liquor permit authorizing the sale of alcoholic beverages served, without food, for consumption on the premises.



Producing the Sommaire périodique des ventes (periodic sales summary)

If you are required to produce your bills using an SRM, you are required to produce the *Sommaire périodique des ventes* (periodic sales summary) every month (using your SRM) and to send it to us.

If you cannot produce the periodic sales summary, contact us immediately at one of the telephone numbers given on the last page of this document.



PROCEDURE TO STOP USING AN SRM AND HOW TO TRANSFER OWNERSHIP

If you stop using a sales recording module (SRM) or you wish to sell your SRM or buy a used one, there are certain steps that must be followed. Follow the instructions in the *SRM User Guide (IN-577-V)*, which is available at revenuquebec.ca.

SRM status

The SRM status refers to its activation status. See the table below for the details.

SRM status	Description	Possibilities and restrictions
Activated	An activated SRM records all transactions and stores all data.	<ul style="list-style-type: none">• Bills can be produced.• Various reports, including the <i>Sommaire périodique des ventes</i> (periodic sales summary), can be produced.
Deactivated	A deactivated SRM will no longer record transactions, but retains all data already entered.	<ul style="list-style-type: none">• Bills cannot be produced.• Various reports, including the <i>Sommaire périodique des ventes</i> (periodic sales summary), can be produced only for the periods in which the SRM was activated.
Reinitialized	A reinitialized SRM contains no data. It can be sold to another person that can then activate it in that person's name.	<ul style="list-style-type: none">• Bills cannot be produced.• The various reports, including the <i>Sommaire périodique des ventes</i> (periodic sales summary), cannot be produced.

Remember that, an SRM in an operating restaurant establishment should always be activated. However, in exceptional circumstances, such as the closure of your patio for the winter, we recommend that you temporarily deactivate your SRM.

Contact us to change the status of your SRM yourself. We will give you instructions to follow. Another option is to hire an authorized SRM installer (if you choose this option, you do not have to contact us).

Before reinitializing your SRM, you must produce all the *Sommaire périodique des ventes* (periodic sales summary) reports that you have not already filed with us for the period(s) in which the SRM was activated, including the current period.

Note that you must communicate with us to:

- provide us with information about your establishments in which one or more SRMs are to be activated;
- modify information about your establishments in which one or more SRMs have been activated;
- provide us with information about your establishments in which all SRMs will be or have been deactivated.

To do this, complete and file form VD-350.52.A-V, *Information About an Establishment: Mandatory Billing in Bars and Restaurants*, which is available at revenuquebec.ca.



APPENDIX 1 – PACKAGE DEALS

If you supply a package deal, you must provide the client with a bill. You can decide whether or not to include the price payable for each item or the total amount of the bill. The price payable for each food item or beverage is zero when the package deal is paid for before the order is taken.

Bills for package deals produced without an SRM

If you choose to provide bills for package deals where the price of each food item or beverage as well as the total are zero, the word “Forfait” (package deal) must be printed on the bill.

In addition, you must add to package deal bills the price of each food or beverage item not included in the package deal and adjust the total accordingly. You must also keep all supporting documents pertaining to the package deal.

Providing clients with bills for package deals avoids having sales recorded twice.

	
L'Assiette fiscale 3800, rue de Marly Québec (Québec)	
MAR 6 JAN 2015	
ADDITION #0089995	
1 SPAGHETTI	0,00 \$
1 TARTE AU SUCRE	0,00 \$
1 CAFE	0,00 \$
SOUS-TOTAL	0,00 \$
TOTAL	0,00 \$
FORFAIT	
Heure: 13:25	1 CLIENT

	
L'Assiette fiscale 3800, rue de Marly Québec (Québec)	
MAR 6 JAN 2015	
ADDITION #0089995	
1 SPAGHETTI	0,00 \$
1 TARTE AU SUCRE	0,00 \$
1 CAFE	0,00 \$
1 ASSIETTE DE FROMAGES	32,00 \$
SOUS-TOTAL	32,00 \$
TOTAL	32,00 \$
FORFAIT	
Heure: 13:25	1 CLIENT




Bills for package deals produced with an SRM

If you choose to provide bills for package deals where the price of each food item or beverage as well as the total are zero, the word "Forfait" (package deal) must be printed in the footer of the bill. Such a bill is only to be used for package deals.

Your SRS must be equipped with special features to produce bills for package deals. To find out if your equipment has these features, contact your installer or see the list of sales recording systems certified by Revenu Québec at revenuquebec.ca.

In addition, you must add to bills for package deals the price of each food or beverage item not included in the package deal and adjust the total accordingly. You must also keep all supporting documents pertaining to the package deal.

Providing clients with bills for package deals avoids having sales and taxes recorded twice.



L'Assiette fiscale
 3800, rue de Marly
 Québec (Québec)

MAR 6 JAN 2015
ADDITION #100670-1
 TABLE #7
 CLIENT # 1

1 SPAGHETTI	0,00 \$
1 TARTE AU SUCRE	0,00 \$
1 CAFE	0,00 \$
SOUS-TOTAL	0,00 \$
TPS	0,00 \$
TVQ	0,00 \$
TOTAL	0,00 \$

Heure: 09:45 1 CLIENT
 1 ADDITION
 TPS: 000000000 RT0001
 TVQ: 000000000 TQ0001
 VOUS AVEZ ÉTÉ SERVI
 PAR : Pierre

TPS: 0,00 \$ TVQ: 0,00 \$
Total : 0,00 \$
 FACTURE ORIGINALE
 FORFAIT



2015-01-06 09:45:17 MEV:10003601-10001692
 L'Assiette fiscale
 3800, rue de Marly
 Québec (Québec) G1X 4A5
 ☎ / ✉ - 📞 📧 # 📞 📧


L'Assiette fiscale
 3800, rue de Marly
 Québec (Québec)

MAR 6 JAN 2015
ADDITION #100670-1
 TABLE #7
 CLIENT # 1

1 SPAGHETTI	0,00 \$
1 TARTE AU SUCRE	0,00 \$
1 CAFE	0,00 \$
1 LITRE DE VIN MAISON	32,00 \$
SOUS-TOTAL	32,00 \$
TPS	1,60 \$
TVQ	3,19 \$
TOTAL	36,79 \$

Heure: 09:45 1 CLIENT
 1 ADDITION
 TPS: 000000000 RT0001
 TVQ: 000000000 TQ0001
 VOUS AVEZ ÉTÉ SERVI
 PAR : Pierre

TPS: 1,60 \$ TVQ: 3,19 \$
Total : 36,79 \$
 FACTURE ORIGINALE
 FORFAIT



2015-01-06 09:45:17 MEV:10003601-10001692
 L'Assiette fiscale
 3800, rue de Marly
 Québec (Québec) G1X 4A5
 ☎ / ✉ - 📞 📧 # 📞 📧

FAQ about package deals

Are restaurant gift certificates and meal vouchers considered package deals?

No. Gift certificates and meal vouchers are not considered package deals. They are simply payment methods, the same as cash or credit cards.

Where a hotel offers breakfast in a restaurant with each night's stay, is the hotel or the restaurant responsible for providing the bill to the client?

It is always the restaurant establishment that is responsible for providing clients with their bills.



Recording group event information in an SRM

If you decide to provide your client with a bill marked “Événement de groupe” (group event), you must enter the following information into your SRM using your sales recording system (SRS) before the event:

- the reference number shown on the written agreement;
- the date(s) of the event;
- the maximum number of people expected;
- the estimated amount of the bill before taxes.

The SRM will produce a bill containing the above information. The SRM will also generate additional distinguishing elements, including a bar code, at the bottom of the bill.

If the date of the event or the reference number of the agreement changes after the information has been entered into the SRM, you must record a new bill with the correct information before the event takes place.

You must send your client the group event bill, along with the payment request, as soon as possible after the event. You must also keep a copy of the bill and the request for payment with the written agreement.

In order for your SRM to produce a group event bill, your SRS must be equipped with the “Événement de groupe” (group event) feature. For more information about SRM-compatible SRSs, go to revenuquebec.ca, or contact your installer.

Note that entering information into an SRM using the “Événement de groupe” (group event) feature could lead to discrepancies between the sales and taxes recorded by the SRM and those compiled by your accounting system. This is because the SRM records sales and taxes from group events as zero.

Information about written agreements that must be recorded in an SRM

If you operate a bar, you must enter into a written agreement with each person that makes supplies of property or services in your bar (near it or at its entrance) **on an exceptional basis**. In addition, you must record certain information about the written agreement in your SRM using the “Événement de groupe” feature of your SRS. Such information includes the agreement number and the date of the event. For more information, see the section entitled “Information about written agreements that must be recorded in an SRM” on page 27.

FAQ about group events

Can the amount payable in the payment request differ from the estimated amount (*montant prévu*) that appears on the bill marked “Événement de groupe” (group event)?

Yes. Depending on the circumstances, you can increase or decrease the amount payable by the client. For example, if additional meals were provided during the event, the amount payable can be increased.

If a hotel is receiving a group of people under a written agreement and orders meals from a caterer, who is responsible for fulfilling the obligations relative to the group event: the hotel operator or the caterer?

The hotel operator is responsible for:

- recording a bill marked “Événement de groupe” (group event) with an SRM before the event takes place;
- sending the bill, along with a payment request, to the client as soon as possible after the event;
- keeping a copy of these documents with the written agreement.

The caterer is not required to give an SRM-generated bill to the hotel operator. The term “meal” does not include food or beverages sold for resale by a third party.

TO CONTACT US

Online

For useful information and publications on fulfilling your tax obligations, see the section of our website that covers mandatory billing in the restaurant sector (revenuquebec.ca).

By telephone

Québec City: 418 652-6014 **Montréal:** 514 287-2014 **Elsewhere:** 1 855 271-0519

For calls about any of the following:

- interpretation or application of tax measures concerning mandatory billing in the restaurant sector
- obtaining an establishment number or an access code
- the *Sommaire périodique des ventes* (periodic sales summary)
- a defective, lost or stolen SRM

Business hours

Monday, Tuesday, Thursday and Friday: 8:30 a.m. to 4:30 p.m.

Wednesday: 10 a.m. to 4:30 p.m.

For calls about any of the following:

- our online services
- how to use the SRM
- deactivating or re-activating an SRM

Business hours

Monday, Tuesday, Thursday and Friday: 8 a.m. to 6 p.m. Wednesday: 10 a.m. to 6 p.m.

By mail

Montréal, Laval, Laurentides, Lanaudière and Montérégie

Revenu Québec
C. P. 3000, succursale Place-Desjardins
Montréal (Québec) H5B 1A4

Québec City and other regions

Revenu Québec
3800, rue de Marly
Québec (Québec) G1X 4A5

Cette publication est également disponible en français et s'intitule *Renseignements concernant la facturation obligatoire – Bars et restaurants* (IN-575).