REVENU QUÉBEC

FAIR.
FOR ALL.

INSPECTIONS IN THE REMUNERATED PASSENGER TRANSPORTATION SECTOR

MANDATORY BILLING

2020

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We regularly carry out inspections and other activities to ensure that tax regulations and obligations are complied with.

This document describes Revenu Québec's guidelines with regard to inspections in the remunerated passenger transportation sector. It also describes the role of inspectors and the obligations of taxi business operators.

In this document, the term "taxi business operator" refers to a person that operates a business that transports passengers:

- by taxi, at rates set by the *Act respecting transportation services by taxi*;
- by motor vehicle, for an agreed price, within and in the vicinity of the territory of a municipality if the transportation is organized or coordinated through a digital platform or an electronic system.

Inspections

Our inspectors ensure compliance with all applicable tax regulations and obligations in the remunerated passenger transportation sector. Inspections are carried out throughout the year in taxi businesses across Québec.

Whether anonymously or not, our inspectors can visit taxi business operators without making an appointment in order to verify that they are following the applicable laws. During those visits, inspectors collect information and observe how operators and their drivers conduct business. They can also ask to check records and supporting documents.

Obligations of taxi business operators

Taxi business operators must:

- keep records and supporting documents at their establishment, residence or any other place we designate for six years following the year they cover;
- equip the vehicles used for their business with a sales recording system (SRS) we have certified and ensure it works as intended;
- use the certified SRS to send us prescribed information at the end of each trip;
- at the end of each trip, give customers a bill produced using the certified SRS and keep a copy of it.

In some situations—such as a trip under a deferred payment contract or a trip involving paratransit or public transit—prescribed information may not be sent and a bill not given at the end of the trip but at a later time. For more information on operator obligations in these situations, see guide IN-575.TR-V, *Mandatory Billing Information: Remunerated Passenger Transportation*, at **revenuquebec.ca**.

Operators are committing an offence and may be fined if they do not:

- equip the vehicle used for remunerated passenger transportation with a certified SRS and ensure it works as intended;
- give customers a bill produced using the SRS at the end of each trip;
- send prescribed information using the SRS.

Inspection compliance

When an inspector visits a taxi business, the operator or representative must, on request:

- allow the inspector to enter, at any convenient time, any location where:
  - the business is operated or property is kept,
  - records are, or should be, kept;
- allow the inspector to access SRS data or verify, examine, process, copy or print that data;
- allow the inspector to consult the records and related supporting documents in their original format (paper or electronic);
- provide the inspector with all documents and information requested for the inspection;
- provide any reasonable assistance the inspector may require during the inspection.

An operator or representative must never impede the inspector's work. In addition, if the inspection takes place at a residence, the occupant must give their consent for the inspector to enter.

Fines and penalties

Certain omissions or actions by an operator constitute an offence for which the operator is liable to a fine ranging from $300 to $100,000 and possible administrative penalties ranging from $100 to $300. For example, an operator:

- does not send us prescribed information for each trip using a certified SRS;
- does not use a certified SRS to produce a bill with the prescribed information and give it to the customer at the end of each trip;
- gives the customer a document that includes prescribed information but is not an SRS-produced bill, except in certain special cases.

TO CONTACT US

Online

revenuquebec.ca

By telephone

Individuals and individuals in business

Monday to Friday: 8:30 a.m. to 4:30 p.m.

Québec City	Montréal	Elsewhere
418 659-6299	**514 864-6299**	**1 800 267-6299** (toll-free)

Businesses, employers and agents for consumption taxes

Monday, Tuesday, Thursday and Friday: 8:30 a.m. to 4:30 p.m.
Wednesday: 10:00 a.m. to 4:30 p.m.

Québec City	Montréal	Elsewhere
418 659-4692	**514 873-4692**	**1 800 567-4692** (toll-free)

Complaints – Bureau de la protection des droits de la clientèle

Monday to Friday: 8:30 a.m. to noon and 1:00 p.m. to 4:30 p.m.

Québec City	Elsewhere
418 652-6159	**1 800 827-6159** (toll-free)

Individuals with a hearing impairment

Montréal	Elsewhere
514 873-4455	**1 800 361-3795** (toll-free)

By mail

Individuals and individuals in business

Montréal, Laval, Laurentides, Lanaudière and Montérégie

Direction principale
des relations avec
la clientèle des particuliers
Revenu Québec
C. P. 3000, succursale Place-Desjardins
Montréal (Québec) H5B 1A4

Québec City and other regions

Direction principale
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la clientèle des particuliers
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3800, rue de Marly
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Businesses, employers and agents for consumption taxes

Montréal, Laval, Laurentides, Lanaudière, Montérégie, Estrie and Outaouais

Direction principale des relations
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