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# GRANT PROGRAM FOR TAXI BUSINESS OPERATORS

MANDATORY BILLING IN THE REMUNERATED PASSENGER  
TRANSPORTATION SECTOR

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**AS A TAXI BUSINESS OPERATOR,  
YOU MAY BE ELIGIBLE FOR A GRANT  
TO HELP YOU INSTALL A CERTIFIED  
SALES RECORDING SYSTEM (SRS).**

This document explains the terms and conditions of the program.

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# FOREWORD

Read this document if you operate a taxi businesses that provides remunerated passenger transportation and is subject to the mandatory billing measures in the remunerated passenger transportation sector.

You do not qualify for the grant if your business processes trip requests using only an automated system that notifies the customer of the maximum fare in writing and allows the customer to agree to it before the trip request is passed to the driver.

This document covers the terms and conditions of the Grant Program for Taxi Business Operators, eligibility requirements and how applications are submitted and processed.

The grant program provides assistance to eligible persons (see the definition on page 6) that must update existing equipment or acquire and install new equipment under the mandatory billing measures. The grant will cover a portion of:

- the expenses paid from October 1, 2020, to October 31, 2021, for the acquisition or update of an SRS, which must be put into use under the new measures **by October 31, 2021**;
- the expenses paid from October 1, 2020, to October 31 2021, for the acquisition and installation of equipment required for operating the SRS, which must be put into use under the new measures **by October 31, 2021**.

## NOTE

For more information about the new mandatory billing measures, see guide IN-575.TR-V, *Mandatory Billing Information: Remunerated Passenger Transportation*, available at [revenuquebec.ca](http://revenuquebec.ca).



# GLOSSARY

## Bill

In this document, a bill is a paper or electronic document produced by an SRS that must contain prescribed information. Under the mandatory billing measures, a bill must be given to each customer. The bill can be a temporary bill or a closing receipt. When an operator requests payment from a person other than the customer, the operator can give the bill to either this person or the customer.

## Certified sales recording system (SRS)

Equipment that includes:

- an authorized version of Revenu Québec-certified software to manage and record sales and produce bills;
- a device that supports the use of the software and the digital certificate.

A certified SRS is used to enter and manage business data (for example, information on bills and credit notes), extract data (such as the total sales in a period and the corresponding taxes) and securely store that data.

## Digital certificate

An electronic document issued by Revenu Québec and sent by the WEB-SRM that authenticates the owner of the private key or public key.

## Eligible person

An eligible person is a person that meets the following conditions:

- The person is registered for the QST.
- The person operates a taxi business in Québec that provides remunerated passenger transportation services (see note).
- The person gives a bill to the customer at the end of each trip made through the taxi business, beginning with the first transaction made with the certified SRS covered by the grant application.
- The person sends Revenu Québec the prescribed information for each trip using an SRS beginning with the first transaction sent by the SRS covered by the grant application.
- The person is not under the protection of the *Companies' Creditors Arrangement Act* (R.S.C., c. C-36) or the *Bankruptcy and Insolvency Act* (R.S.C., C. B-3). In addition, the person is not the subject of proceedings under the *Bankruptcy and Insolvency Act*.
- The person is not the subject of any business liquidation or dissolution procedures.
- The person is not stopping or does not plan to stop activities in the year following the submission of the grant application.
- The person has a place of business in Québec, or, if the person is an individual, the person is resident in Québec.

### NOTE

You are not an eligible person under the grant program if your remunerated passenger transportation business uses only an automated trip request system that notifies the customer of the maximum fare in writing and allows the customer to agree to it before the trip request is passed to the driver.

## Lease expense

A lease expense is an amount paid periodically (monthly, for example) for the use of an eligible good or service.



**Operator**

A person that operates a taxi business and offers remunerated passenger transportation through this business. The person must be registered for the GST and QST and must collect and report the taxes on the services provided. In addition, the person is responsible for sending transaction data to Revenu Québec and giving each customer a bill produced with an SRS.

**Receipt printer**

A device connected to a certified SRS used to print paper bills and all other documents produced by the SRS.

**SRS supplier**

An SRS supplier is a business that provides the operator with a certified SRS for one or multiple payments.

**Taxi business**

A taxi business is a business that transports passengers:

- by taxi or any other similar vehicle, at rates set by the *Act respecting remunerated passenger transportation by automobile*;
- 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.

**Temporary bill**

An original document that is produced before the customer pays and shows all customer charges as part of a trip.

**Trip**

A trip for consideration (payment) made by a vehicle used to transport passengers for remuneration.

**WEB-SRM**

A cloud-computing environment that validates and stores transaction data before securely sending it to Revenu Québec.



# PROGRAM REQUIREMENTS

To qualify for the grant program, you must have paid for the update or acquisition and installation of a certified SRS, receipt printer or adaptor, or incurred other eligible expenses in the period from October 1, 2020, to October 31, 2021. You also qualify for the program if you paid the cost of leasing this equipment in the same period. For more information, see the appendix at the end of this document.

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## Eligible SRS

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To be eligible under the program, the SRS must be certified by us.

Any subsequent version of the SRS that has not been certified may be allowed under the program if it respects our requirements and contains no new features.

### NOTE

For a list of certified SRSs as well as disallowed versions, see the **Partners** section of our website at [revenuquebec.ca](http://revenuquebec.ca).

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## Eligible expenses

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Eligible expenses include expenses incurred to equip the vehicle(s) you use for your business so you can meet your fiscal obligations. Such expenses include:

- the acquisition, lease or update of one or more certified SRSs required under the new mandatory billing measures in the remunerated passenger transportation sector;
- the acquisition or lease of one or more receipt printers compatible with a certified SRS for printing prescribed information on bills;
- the acquisition of one or more adaptors or support mechanisms for the eligible equipment;
- the installation of eligible equipment;
- extended warranties.

The maximum amount of eligible expenses that can be claimed depends on the number of authorized vehicles:<sup>1</sup>

- that you own and that you or your drivers use;
- that you lease for yourself and your employees and that did not come with the equipment required under the measures (if you are the only driver in the taxi business, the maximum number of automobiles is one).

Additional expenses incurred to comply with the mandatory billing measures may be eligible for the grant. For example, if you did not have a mobile plan before December 1, 2020, the monthly fees paid for a basic plan will be eligible for the grant from the date you begin sending us transaction data until October 31, 2022, for a maximum period of 12 months. However, if you already had a mobile plan and you must pay additional plan fees in order to meet the requirements under the mandatory billing measures, only the additional fees are eligible for the grant.

For more information on leasing equipment and additional eligible expenses, see the appendix.

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1. All automobiles must be authorized by the Société de l'assurance automobile du Québec, unless the owner lives in the territory of the urban agglomeration of Montréal, in which case authorization must be obtained from the Ville de Montréal or from a body it has authorized.

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## Ineligible expenses

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The following expenses are not eligible for the grant:

- expenses related to acquiring a cell phone;
- expenses related to acquiring a device for personal use;
- expenses related to acquiring equipment for which you were reimbursed under the pilot project on mandatory billing in the remunerated passenger transportation sector or for which you received a grant under the present program;
- expenses related to acquiring new or used equipment from an individual;
- expenses and taxes related to maintenance, repairs, service contracts, training, insurance or other recurring items;
- expenses related to equipment installation if the applicant installs it him- or herself or if the installation is not done by a business.

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## Paying the grant

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A grant will be paid to each eligible person that submits an application according to the terms and conditions set forth in this document.

To submit an application, complete form VD-350.61.S-V, *Grant Application for Taxi Business Operators*, available at [revenuquebec.ca](http://revenuquebec.ca). Enclose the following documents with your application:

- original documents (invoices)<sup>2</sup> substantiating the acquisition, lease, installation or update of an eligible SRS or any other eligible expense;
- a copy of the lease for one or more vehicles used that you do not own;
- a copy of a valid document proving that the automobile is authorized under the *Act respecting remunerated passenger transportation by automobile*.

The grant will be paid only after you have used each SRS covered by the grant to send us prescribed information.

If you receive a grant, we will send you an RL-27 slip and a T4A slip. These documents will be sent by the last day of February following the taxation year in which you received the grant.

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## Application deadline

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Your application must be postmarked **no later than January 31, 2022**.

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2. Original supporting documents will be returned.

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## Grant

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### Maximum grant amount for eligible expenses

A maximum amount equal to 100% of eligible expenses will be paid if the expenses were incurred in the period from October 1, 2020, to October 31, 2021, and you begin sending us prescribed transaction data using an SRS at the end of each trip as of a date within this period.

### Eligible expenses limit

The eligible expenses limit for a person eligible for the grant is \$790 per authorized automobile. If you are the only driver in the taxi business, there can be only one authorized automobile.

#### Example 1

A company has 4 authorized automobiles and employs 10 drivers. The maximum amount of the grant will be \$3,160 ( $4 \times \$790$ ), regardless of the number of employees.

#### Example 2

A self-employed individual leases two authorized automobiles (one for use during the day and one for use on the weekends) and provides the equipment he uses. The maximum amount of the grant will be \$790 ( $1 \times \$790$ ).

#### Example 3

Two operators use the same vehicle to transport passengers for remuneration. One uses the vehicle during the day and the other uses it at night. Each operator provides their own equipment when using the vehicle. In this case, both operators qualify for the grant. The maximum amount of the grant issued to both operators will be \$790 ( $1 \times \$790$ ).



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## Special terms

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### Recovery of a grant and loss of right to a grant

At any time, we can recover any grant overpayment and remove the right to a grant for any reason, including an error on our part, incomplete or incorrect information, false representations and a failure to meet eligibility requirements.

This measure can be applied by operation of law with no formal notice required. Any amount received under the grant program must be repaid to us.

### Collection of amounts owed

We can deduct from a grant any amount that the recipient owes (support payment, tax debt, etc.) under a law we administer.

### Restrictive clause

If a person receives a grant for taxi business operators, the person is generally not eligible for a payment or financial assistance under any other Québec government program.

### Supplier's warranty

Expenses related to the malfunction of a certified SRS, a receipt printer or any other equipment are not covered by the grant program. These expenses should be covered by the supplier's warranty.

#### NOTE

We reserve the right to change the terms and conditions of the grant program at any time.



# HOW TO APPLY

## 1. Complete and sign the application form.

Complete all the parts of form VD-350.61.S-V, which is available on our website.

Any missing information will slow down the processing of your application.

## 2. Enclose original supporting documents.

**Invoices for certified SRSs, receipt printers and other eligible equipment** must show:

- the date the equipment was acquired or the contract was signed;
- the name under which the taxi business operates and the business's address;
- the unit cost and description of each item (SRS, receipt printer or other eligible item);
- the name of each SRS;
- the make and model of each SRS component;
- the make, model and serial number of each receipt printer;
- the cost and description of all equipment<sup>3</sup> for installing the SRS and receipt printer;
- the installation and update cost of each SRS.

### NOTE

Ensure that your invoices are detailed and contain a description of each eligible item **and its cost** (for example, the description and cost of installation equipment or services).

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3. Examples: wiring, adaptor or support mechanism



## Example

<b>Fournisseur d'équipements de taxe-i inc.</b>			
2, avenue de l'Exemple Québec (QC) G1G 1G1 Numéro TPS : 12345 6789RT0001 Numéro TVQ : 1234567890TQ0001		Date : 26 janvier 2021 Numéro de facture : 123456AB	
<b>Client :</b>			
Véhicule fiscal inc. 3800, rue de Marly Québec (QC) G2G 2G2 TPS : 00000 0000 RT0001 TVQ : 0000000000 TQ0001			
<b>Qté</b>	<b>Articles</b>	<b>Prix unitaire</b>	<b>Total</b>
1	Imprimante Marque X Modèle Y Numéro de série 123ABC456	230,00 \$	230,00 \$
1	Adaptateur pour l'imprimante	10,50 \$	10,50 \$
1	Installation de l'imprimante	100,00 \$	100,00 \$
1	Tablette	400,00 \$	400,00 \$
	<b>Sous-total :</b>	<b>740,50 \$</b>	<b>740,50 \$</b>
	TPS	37,00 \$	37,00 \$
	TVQ	73,90 \$	73,90 \$
	<b>Total de la facture</b>	<b>851,40 \$</b>	<b>851,40 \$</b>

You must enclose the following documents **regarding the vehicles**:

- a copy of the lease for any vehicles used but not owned.
- a copy of a valid document proving the automobile is authorized under the *Act respecting remunerated passenger transportation by automobile*.

### 3. Send us the prescribed information.

To receive the grant, you must have used each SRS covered by your application to send us the prescribed information.



#### **4. Send us the grant application.**

Mail the grant application form and supporting documents to:

Service de la conformité et du soutien opérationnel aux exploitants  
Revenu Québec  
3800, rue de Marly, secteur QL-2535  
Québec (Québec) G1X 4A5

For more information, call:

Québec City area  
**418 652-6014**

Montréal area  
**514 287-2014**

Toll-free  
**1 855 271-0519**

#### **5. Respect the deadline.**

Your application must be postmarked **no later than January 31, 2022.**



# APPLICATION PROCESSING AND PAYMENT

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## Processing and approval

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Once we receive a grant application (form VD-350.61.S-V) and supporting documents, we check that:

- the form is complete and signed by the applicant or authorized representative;
- all needed documents (including supporting invoices) were provided and that they meet program requirements; and
- the expenses listed for acquiring, leasing, updating and installing equipment are eligible under the program.

During the process, we may contact you for more information needed for verification purposes.

An incomplete application will require more processing time. If we ask for information to complete your application, it must be sent to us postmarked **no later than February 28, 2022**.

If you meet all the program requirements and your application is approved, we will send you a notice giving the amount of the grant. If we reject your application in whole or in part, the notice will explain why.

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## Payment

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The Québec government will issue a cheque in the amount of the grant if the following conditions are met:

- We have received all supporting documents and approved your application.
- You have used each SRS covered by the grant to send us prescribed information.

Note that we will deduct any unpaid debts (support payments, tax debt, etc.) from the grant.

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## Review

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To request a review of our decision, complete and file another copy of form VD-350.61.S-V. Make sure you enter the grant application number given on the notice we sent you.



# APPENDIX

## TERMS AND CONDITIONS REGARDING THE LEASE OF EQUIPMENT AND ADDITIONAL MOBILE PLAN EXPENSES

Read this appendix if you are eligible under the Grant Program for Taxi Business Operators and you use an eligible certified SRS or receipt printer under a lease or any other similar arrangement with a third party, a taxi cooperative or another taxi dispatch business. Note that you are not eligible for a grant respecting equipment provided by the owner of an authorized automobile leased by you.

This appendix will also help you determine whether additional expenses related to a mobile plan required to send us prescribed information are eligible under the grant program. In addition, it sets out the terms and conditions of the program, describes program eligibility requirements and provides instructions for completing the grant application.

Note that certain expressions used below are defined in the glossary at the beginning of this document.

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### Eligibility of leased equipment

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To determine whether leased equipment is eligible under the grant program, consider the following points:

- The **lease must be signed** in the period from October 1, 2020, to October 31, 2021. If the lease was signed before this period, the portion of the amount paid to update or acquire equipment required to comply with the new mandatory billing measures may be eligible.
- The **start of the eligibility period for lease expenses** must be the date you start sending us prescribed information. This date cannot precede the lease signature date.
- The **end of the eligibility period for lease expenses** must correspond to the earliest of the following dates:
  - October 31, 2022;
  - the end of lease date;
  - the date on which you stop activities in the remunerated passenger transportation sector;
  - the date on which the last eligible lease payment was made (maximum of 12 months).
- **Short-, medium- and long-term leases** are eligible under the grant program.

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### Determining eligible lease expenses

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To determine the amount of eligible lease expenses, you must add up all the lease expenses paid or payable that meet the requirements in the preceding section.

Since interest fees and contract charges are not eligible expenses, an amount must be deducted from the total expenses to account for these ineligible amounts. Based on a market analysis, we have established a rate of 16% to account for interest fees and contract charges. In addition, if taxes are included in lease expenses, the current tax rate must be added to the 16% rate to account for taxes.

To determine the eligible amount of lease expenses, multiply the total lease expenses by 84% (or by a lower rate if taxes must be accounted for). Enter the result on line 73 of form VD-350.61.S-V, *Grant Application for Taxi Business Operators*.



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## Additional instructions for completing the grant application

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Use form VD-350.61.S-V to apply for the grant regarding lease expenses. The form is available at [revenuquebec.ca](http://revenuquebec.ca).

Make sure your application includes all eligible lease expenses based on your supporting documents. If you fail to include a lease expense, you cannot submit another application to include it.

### Supporting documents

In addition to the supporting documents required under the program, you must submit the following with your grant application:

- the original lease(s);
- original supporting documents for the eligible lease expenses paid or payable.<sup>4</sup>

### Special situation

During the period of an **ineligible** lease (one signed before October 1, 2020), you may have had to acquire or update equipment in order to comply with the new mandatory billing measures. This may have led to additional expenses, an overall increase in lease expenses or a new lease. In this case, you can include these additional expenses in your grant application.

If the situation described above resulted in increased lease expenses, enclose the following documents with your application:

- the original former lease showing the amendment for the acquisition or update of equipment and the related additional expenses;
- original supporting documents for the eligible lease expenses paid or payable.

If the situation described above led to a new lease, enclose the following documents with your application:

- the original former and new detailed leases;
- original supporting documents for the eligible lease expenses paid or payable.

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## Additional mobile plan expenses

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To determine whether expenses related to a mobile plan required to send us prescribed information are eligible under the grant program, consider the following points:

- An agreement with the supplier must have been signed in the period from October 1, 2020, to October 31, 2021. Expenses related to an agreement signed before this period are not eligible for the grant.
- The **start of the eligibility period for eligible expenses** is the date on which you begin sending us prescribed information. This date must not precede the date on which you signed the agreement with the supplier.
- The **end of the eligibility period for eligible expenses** is the earliest of the following dates:
  - October 31, 2022;
  - the end date of the agreement with the supplier;
  - the date you stopped activities in the remunerated passenger transportation sector;
  - the date of the last payment for eligible expenses (maximum of 12 months).
- The plan does not include making and receiving calls or texts.

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4. You can submit invoices or monthly account statements provided by the lessor. These documents will be returned to you.



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## Determining eligible expenses related to a mobile plan

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To determine the eligible expenses related to a mobile plan, you must add up all the mobile plan expenses (excluding taxes) paid or payable that meet the requirements in the preceding section. Enter the total on line 73 of form VD-350.61.S-V.

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## Additional instructions for completing the grant application

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Use form VD-350.61.S-V to apply for a grant regarding mobile plan expenses. The form is available on our website.

Make sure your application includes all eligible mobile plan expenses based on your supporting documents. If you fail to include an expense, you cannot submit another application to include it.

### Supporting documents

In addition to the supporting documents required under the program, you must submit the following with your grant application:

- the original mobile plan contract or agreement showing the details and price of each service;
- original supporting documents for the eligible expenses paid or payable.<sup>5</sup>

### Special situation

A mobile plan contract or agreement entered into before October 1, 2020, **is not eligible under the grant program**. However, if you entered into such a contract or agreement, and subsequently had to make certain changes to be able to send us prescribed information, this may have led to additional expenses or a new contract or agreement. In this case, you can include these additional expenses in your grant application.

If the situation described above resulted in increased monthly charges, enclose the following documents with your application:

- the original former contract or agreement showing any plan amendment and additional related charges;
- original supporting documents for the eligible charges paid or payable.

If the situation described above led to a new contract or agreement, enclose the following documents with your application:

- the original former and new detailed contract or agreement;
- original supporting documents for the eligible charges paid or payable.

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5. You can submit invoices or monthly account statements provided by the supplier. These documents will be returned to you.



# TO CONTACT US

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Cette publication est également disponible en français et s'intitule *Programme de subvention pour les exploitants d'entreprises de taxi* (IN-574.TR).