

THIRD SESSION
THIRTY-FIRST LEGISLATURE

ASSEMBLÉE NATIONALE DU QUÉBEC

Bill 88

An Act to amend the Licenses Act

First reading
Second reading
Third reading

M. JACQUES PARIZEAU
Ministre du revenu

L'ÉDITEUR OFFICIEL DU QUÉBEC

1 9 7 8

EXPLANATORY NOTES

This bill amends the Licenses Act for the purpose of suppressing the office of collector of revenue whose powers will be vested in the Ministre du revenu.

It is also directed at implementing the proposal in the Budget Speech of 18 April 1978 respecting non-returnable containers and the Minister's policy statement of 6 June 1978 on the same subject.

Finally, this bill provides for the conversion of certain measurements to the international system of units (SI).

Sec. 1. Section 1 of the Licenses Act provides, among other things, that licences are issued by the collectors of revenue.

Section 1 of this bill replaces the said section and provides that licences are issued by the Ministre du revenu.

This amendment is meant to suppress the office of collector of revenue and to vest its powers in the Ministre du revenu.

Sec. 2. Section 2 of this bill proposes the replacement of the words "collector of revenue" and "collector", wherever they appear in the act by the words "Ministre du revenu".

This amendment provides concordance with section 1.

Sec. 3. Section 1b provides that the Ministre du revenu is entrusted with the supervision and control of the collectors of revenue.

Section 3 of this bill repeals that section.

This amendment provides concordance with section 1.

Sec. 4. Paragraphs b and c of section 2a of the act give the Lieutenant-Governor in Council the power to make regulations to determine the form of licences and fix the remuneration of the collectors of revenue.

Section 4 of this bill repeals those paragraphs.

This amendment provides concordance with section 1.

Sec. 5. Section 13 of the act provides that the collectors of revenue shall make searches for infringements of the Licenses Act.

Section 5 of this bill repeals the said section.

This amendment provides concordance with section 1.

Bill 88

An Act to amend the Licenses Act

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

R.S. c. 79,
s. 1, re-
placed. **1.** Section 1 of the Licenses Act (Revised Statutes, 1964, chapter 79), replaced by section 44 of chapter 25 of the statutes of 1972, is again replaced by the following section:

Licences
issued by
Minister. **“1.** The licences provided for in this act are issued by the Ministre du revenu.”

R.S. c. 79,
“collector
of
revenue”
and “col-
lector”, re-
placed by
“Minister.
R.S. c. 79,
s. 1*b* re-
pealed. **2.** The said act is amended by replacing the words “collector of revenue” and “collector”, wherever they appear, by the words “Ministre du revenu”.

3. Section 1*b* of the said act, enacted by section 45 of chapter 25 of the statutes of 1972, is repealed.

R.S. c. 79,
s. 2*a*, am. **4.** Section 2*a* of the said act, enacted by section 47 of chapter 25 of the statutes of 1972, is amended by striking out paragraphs *b* and *c*.

R.S., c. 79,
s. 13, re-
pealed. **5.** Section 13 of the said act, amended by section 51 of chapter 25 of the statutes of 1972, is repealed.

Sec. 6. Sections 15a, 15b and 15c put the collectors of revenue under the obligation to render account and provide for the penalty payable in case of their failure to do so.

Section 6 of this bill repeals the said sections.

This amendment provides concordance with section 1.

Sec. 7. Sections 16 and 17 provide for the office of deputy-collector.

Section 7 of this bill repeals the said sections.

This amendment provides concordance with section 1.

Sec. 8. Subparagraph a of paragraph 1 of section 23 of the act provides, among other things, that \$500 per day in duties are payable for the opening of a circus within three miles of the city of Québec or of Montreal.

Section 8 amends that subparagraph a by replacing the expression "three miles" by the expression "five kilometres".

This amendment enables the introduction into the act of the international system of units (SI).

Sec. 9. Section 9 of this bill proposes the addition to the Licenses Act of a new division, namely, Division V, "Brewers and bottlers".

This section implements the Budget Speech and the policy statement of 6 June 1978 by the Ministre des finances, respecting non-returnable containers.

Thus, one will have to obtain a licence to distribute soft drinks or beer in the province in non-returnable containers. This section prescribes duties for that licence, that is, a fixed amount of \$10 and variable duties of 2 cents for every non-returnable soft drink or beer container of a capacity of 454ml or less and 5 cents for those of more than 454ml which are distributed in the province.

Every person importing those products will also have to pay the same duties if he distributes such products in the province in non-returnable containers.

Finally, this section provides certain rules to preclude the payment of duty on non-returnable soft drink or beer containers distributed outside the province of Québec.

R.S., c. 79,
ss. 15*a*,
15*b*, 15*c*,
repealed.

6. Sections 15*a*, 15*b* and 15*c* of the said act, enacted by section 52 of chapter 25 of the statutes of 1972, are repealed.

R.S., c. 79,
ss. 16, 17,
replaced.

7. Sections 16 and 17 of the said act, replaced by section 53 of chapter 25 of the statutes of 1972, are repealed.

R.S., c. 79,
s. 23,
am.

8. Section 23 of the said act is amended by replacing subparagraph *a* of paragraph 1 by the following subparagraph:

“(a) In the cities of Québec and Montreal, and within five kilometres of each of such cities, five hundred dollars for each day the same are shown or exhibited; — and for every side-show, thirty dollars for each day;”.

R.S., c. 79,
ss. 75-82*a*,
added.

9. The said act is amended by inserting after section 74 the following division and sections:

“DIVISION V

“BREWERS AND BOTTLERS

Inter-
pretation:
“brewer”;

“75. For the purposes of this division,

“brewer” means:

(a) the Société des alcools du Québec;

(b) every person being the holder of a brewer’s permit issued under the Québec Liquor Corporation Act (1971, chapter 20);

(c) every person operating an interprovincial or international passenger transport undertaking

(i) on land; or

(ii) on water and operating as a carrier between various ports of the province;

“distributor”.

“distributor” means:

(a) every person who distributes soft drinks in non-returnable containers, in or outside the province of Québec, except persons selling exclusively as retailers in the province and having no place of business outside the province;

(b) every person who packs soft drinks in non-returnable containers in the province or who brings into the province or has a supplier from outside the province deliver soft drinks to him in the province in such containers;

(c) every person operating an interprovincial or international passenger transport undertaking

(i) on land; or

(ii) on water and operating as a carrier between various ports of the province.

Brewer
distribu-
tor's
licence.

"76. No brewer may distribute beer in the province in non-returnable containers without obtaining a beer distributor's licence involving the following duties:

(a) \$10 annually; and

(b) \$0.02 for every non-returnable container of a capacity of 454ml or less and \$0.05 for every non-returnable container of a capacity of more than 454ml that he distributes, except:

(i) containers distributed to the holder of a beer distributor's licence issued under this division;

(ii) containers the brewer ships outside the province of Québec or delivers to air passenger transport undertakings or maritime transport undertakings not operating as carriers between various ports of the province; or

(iii) containers taken by a person from outside the province of Québec, other than a brewer, for distribution exclusively outside the province.

Soft drinks
distribu-
tor's
licence.

"77. No distributor may distribute soft drinks in the province in non-returnable containers without obtaining a soft drinks distributor's licence involving the following duties:

(a) \$10 annually; and

(b) \$0.02 for every non-returnable container of a capacity of 454ml or less and \$0.05 for every non-returnable container of a capacity of more than 454ml that he distributes, except:

(i) containers distributed to the holder of a soft drinks distributor's licence issued under this division;

(ii) containers the distributor ships outside the province of Québec or delivers to air passenger transport undertakings or maritime transport undertakings not operating as carriers between various ports of the province; or

(iii) containers taken by a person from outside the province of Québec, other than a distributor, for distribution exclusively outside the province.

Licences
issued by
Minister.

"78. The licences contemplated in sections 76 and 77 are issued by the Ministre du revenu on the conditions provided for in the act.

Duties
payable.

"79. The \$10 duty provided for in paragraph *a* of sections 76 and 77 shall be paid to the Minister upon application for a licence.

Monthly
duties.

The other duties provided for in this division shall be paid to the Minister each month and not later than the fifteenth day of the month following that in which the beer or soft drinks have been distributed in the province.

Report.

"80. The persons contemplated in section 76 or 77 shall, not later than the fifteenth day of each month, report to the Minister, in the form prescribed by him, on their distributing operations during the preceding calendar month, even where no duty is payable.

Offence.

"81. Every person contemplated in section 76 or 77 who does not hold a licence in force is guilty of an offence and liable to a fine equal to twice the duties payable under this division.

Offence.

"82. Every person contemplated in section 76 or 77 who omits within the prescribed time to report or pay the duties he is bound to pay is guilty of an offence and liable to a fine of ten per cent of such duties.

Applica-
bility.

"82a. This division applies to the Crown."

Effect.

10. Section 9 has effect as from 1 July 1978.

Coming
into force.

11. This act comes into force on the day of its sanction, except sections 1 to 7, which will come into force on 1 May 1979.