



CHAPTER 69

An Act to amend the act 16 George V, chapter 55, imposing the "Hospital Duty"

[Assented to, the 19th of February, 1932]

HIS MAJESTY, with the advice and consent of the Legislative Council and of the Legislative Assembly of Quebec, enacts as follows:

1. Section 1 of the act 16 George V, chapter 55, as amended by the act 21 George V, chapter 82, section 11, is replaced by the following:

1. 1. A duty of five per cent is imposed on the price, owing or paid, of each meal of thirty-five cents or more, given or taken in any establishment where, for monetary consideration, food is served. Every fraction of a cent of such duty shall be counted as a whole.

2. The word "establishment" designates an hotel or a restaurant situated in the Province, as well as any railway train and ship in the Province and any other premises in the Province, where, for monetary consideration, food is served; but it does not designate the establishments commonly known as "boarding-houses" which are not obliged to procure a Provincial license, nor does it designate educational, charitable, hospitalizing or sheltering institutions or other similar institutions, where, for monetary consideration, food is served.

3. Such duty shall not be exigible from employees of the person keeping an establishment for meals served therein to such employees."

2. The French version of section 2 of the said act is amended by replacing the word: "coût", in the first line thereof, by the word: "prix".

16 Geo. V, c. 55, s. 3, replaced. **3.** Section 3 of the said act, as amended by the act 17 George V, chapter 55, section 1, is replaced by the following:

Accounts to be kept by keeper of establishment.

"3. 1. For the meals given or taken in an establishment, the person keeping same must prepare and keep a bill or account of the price of the meals on which must be inscribed the words "hospital duty" with the amount of the duty opposite. Such duty shall be paid, by the person who owes or is paying such bill or account, to the person keeping the establishment, who acts, in such case, as an agent for the Province and must collect and remit such duty monthly, with a sworn statement, to the Provincial Secretary.

Indemnification.

2. The Provincial Secretary may indemnify the person keeping the establishment, for the collection and remittance of the duty."

16 Geo. V, c. 55, s. 4, am. **4.** Section 4 of the said act is amended by adding thereto the following paragraphs:

Calculation upon total amount.

"When a person pays more than one bill or account, the tax shall be calculated upon the total amount of the bills or accounts such person pays, whatever be the amount of each bill or account.

When board fixed at lump sum per day.

If the price of board is fixed at a lump sum per day or fraction of a day or other part of a day or period of time, without distinguishing between the price of meals and that of sleeping accomodation, the price of sleeping accomodation must be deducted from the total price and the duty be calculated on the balance.

Limitation of price of sleeping accomodation.

The price of sleeping accomodation shall not in any case exceed that which was actually agreed upon nor exceed that mentioned in the statement furnished to the Revenue Branch of the Province, in compliance with section 5 of the Hotel Inspection Act (Revised Statutes, 1925, chapter 183)."

16 Geo. V, c. 55, s. 8, am. **5.** Section 8 of the said act, as replaced by the act 18 George V, chapter 18, section 1, is amended:

a. By adding thereto, after the word: "act", in the first line of the first paragraph thereof, the words: "or of the regulations enacted thereunder";

b. By replacing the words: "hotel or restaurant", in the third line of the second paragraph thereof, by the word: "establishment's".

Id., s. 9, am. **6.** Section 9 of the said act is amended by adding thereto the following paragraph:

Regulations. **"He may also, by regulation, require that the person who keeps the establishment:**

a. shall make use of the system of vouchers determined in the regulation in order to enable the Crown to verify the collection and remittance of the duty;

b. shall receive the auditor in the establishment and deliver to him the books and documents which such officer may require."

7. This act shall come into force on the 1st of March, Coming into force.
1932.

