

REVENU QUÉBEC



Check, please!

Information for Restaurateurs

Mandatory billing
in the restaurant sector

Québec 

www.revenu.gouv.qc.ca/en/resto

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Tax evasion in the restaurant sector

For several years, the Québec government has been fighting the underground economy and all forms of tax evasion. Among the different economic sectors targeted in this fight is the restaurant sector, one of the most highly affected by tax evasion.

Even though most restaurateurs fulfill their tax obligations, the Québec government sustains tax losses of more than \$400 million per year in the restaurant sector.

The impact of tax evasion

In Québec, losses related to tax evasion reduce the government's capacity to fund public services and finance programs that meet our society's needs, whether it be in the health, education or transportation sector. Because of tax evasion, some taxpayers pay for others, some workers are without social protection and honest businesses are confronted with unfair competition.

Fighting tax evasion is a question of fairness to

- consumers;
- taxpayers;
- restaurateurs; and
- workers.

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Introduction

On September 1, 2010, the Québec government implemented new measures to fight tax evasion and the underground economy in the restaurant sector.

Since these tax measures will affect the way restaurant establishments do business, it is important that you, as a restaurateur, have the necessary information to comply with them.

This document sets out the changes resulting from these new tax measures and will help you minimize the impact of these measures on your commercial transactions.

The document includes

- a description of the new measures and the important dates you need to remember;
- information to help you determine whether any of the new measures applies to your restaurant establishment;
- the procedure to follow to meet the new tax obligations.

Mandatory billing, a must for restaurateurs

New tax measures in the restaurant sector and dates to remember

Since September 1, 2010, all restaurant establishments subject to the new measures have been required by law to remit **bills**¹ to their **clients**² and to keep a copy of the bills.

You must remit bills to your clients.

The law also requires that, by November 1, 2011, all restaurant establishments that are subject to the measures and that are QST registrants provide their clients with bills produced by a sales recording module (SRM) selected by Revenu Québec.

The deadline to comply with this requirement will be earlier for

- restaurant establishments using the SRM on a voluntary basis (in this case, the deadline is the date the SRM is activated);
- new restaurant establishments (in this case, the deadline is the date on which the first meal is served in the course of the restaurant's business operations);
- restaurant establishments whose operators have failed to fulfill their tax obligations and who have received a notice from Revenu Québec (in this case, the deadline is the date indicated by Revenu Québec in the notice).

If you are required to use an SRM, you must use it as soon as it is activated.

1. The term "bill" refers to both the note that presents all expenditures by a client in a restaurant establishment and the receipt, which is the proof of payment issued to the client.
2. The term "client" refers to the person to whom the bill is issued.

Restaurant establishments subject to the new tax measures

The new tax measures apply to any restaurant establishment

The new tax measures apply to any restaurant establishment

- that is designed to sell **meals** generally for consumption on the premises;
- where take-out meals are offered for sale; or
- where a caterer carries on his or her business.

Exempt establishments

However, the new measures do not extend to restaurant establishments to which one or more of the following statements apply:

- 90% or more of sales consist of alcoholic beverages (such as in a bar, where very few or no solid foods are for sale).
- 90% or more of meal sales are **tax-exempt**²;
- 90% or more of the establishment is reserved for the staff of a business (such as the cafeteria of a business).
- The establishment is located in a mobile vehicle (such as a mobile canteen, an airplane, a ship or a train).
- 90% or more of the meals are sold for consumption in stands, bleachers, or in a space reserved for the clients of a theatre, a movie theatre, an amphitheatre, a racetrack, an arena, a stadium, a sports centre or any other similar business.
- The establishment is a butcher shop, bakery, fish market, grocery store or similar business where meals are sold for consumption elsewhere than on location.
- The establishment is located on the business premises of another business carried on by the same operator, provided it is designed so that less than 20 people can simultaneously have their meals on location (for example, a small restaurant in a hotel, store, grocery store, bakery, butcher shop or fish market).

1. In the current context, the term "meal" refers to food or beverage intended for human consumption. It does not refer to:
 - food or beverage sold from a vending machine;
 - food or beverage sold only to be resupplied.
2. Exempt sales are sales that are not taxable under the *Act respecting the Québec sales tax*.



Mandatory billing for all restaurant establishments subject to the new measures

Since September 1, 2010, all restaurant establishments subject to the new measures, whether they are QST registrants or not, have been required to remit bills to their clients and keep a copy of the bills (on paper or electronically).

If you operate a restaurant establishment and you hold a pub permit, a tavern permit or a bar permit issued under the *Act respecting liquor permits* (R.S.Q., chapter P-9.1), you are exempted from remitting a bill to the client for the beverage sold on the premises covered by the permit. However, if the client eats food with the beverage, you must remit a bill to the client for all the items that were ordered, including the beverage.

Restaurateurs that fail to fulfill one of their tax obligations after August 31, 2010, could have this exemption revoked. In this case, the operator will be notified.

Bills not produced by an SRM

Bills that are not produced by an SRM must be remitted to the client without delay and a copy must be kept on paper or electronically.

The bills can be produced by a cash register, a point-of-sale (POS) system or by hand.

INFORMATION REQUIRED TO BE ON THE BILL

Basic information

- Name and address of the restaurant establishment as indicated in the enterprise register or name under which the establishment is operating
- Date the bill was produced
- Identification number specific to each bill
- 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, beer, wine)
- Price paid or payable for each food item and beverage sold (if they were free of charge, it needs to be indicated.)
- Total or subtotal before taxes

Additional information to be provided by restaurant establishments that are QST registrants

- GST number
- QST number
- Amount of each tax
- Total amount of the bill including taxes



Special case: bills for package deals

Mandatory billing is an essential part of the new tax measures put in place in the restaurant sector. It also applies to package deals, even if the sales are recorded in another book of accounts.

For package deals, you must remit to your clients detailed bills specifying each food item or beverage included in the package deal, either with or without the price of each item or the total amount of the bill.

The bill should also specify any additional food items or beverages (for example, dessert or a bottle of wine not included in the package deal), and the total amount must be adjusted accordingly.

You must keep all supporting documents with the bill.



Menus

If you use generic terms on the 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 all your menus or a register that describes all your menus and specifies the price and the dates on which they were available.

This requirement does not apply to buffets such as salad bars.

You must remit a bill containing all the required information to each client.

Obligation to produce bills using an SRM

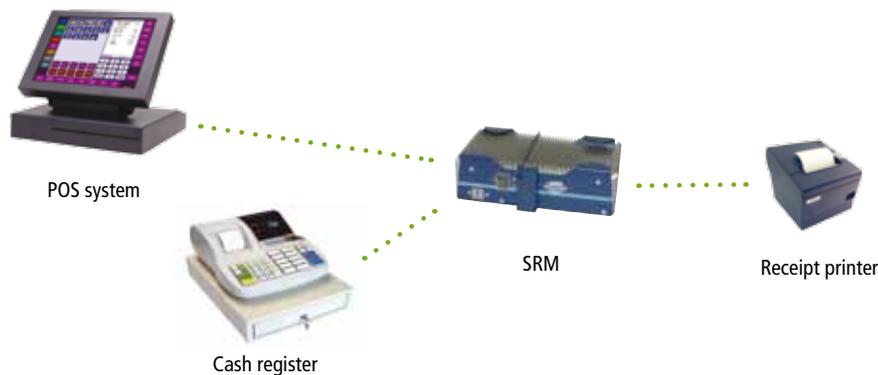
Since September 1, 2010, restaurateurs have been required to remit bills to their clients. In addition, by November 1, 2011, restaurant establishments that are subject to the new measures and that are QST registrants must start using an SRM to produce their bills. This obligation will impact the way you operate your restaurant establishment. It is therefore important to

- make sure that you have the required equipment and that the equipment is operational by the time the new tax measures come into effect;
- be aware of and file the documents required to meet your obligations.

Required equipment

To comply with the new tax measures in the restaurant sector, you need the following devices:

- an SRM selected by Revenu Québec
- an SRM-compatible cash register or POS system
- an SRM-compatible receipt printer



SRM



An SRM is a microcomputer that connects to a cash register or to a POS system.

It was developed to

- receive data related to commercial transactions;
- record transaction information (such as sales and taxes) in secure data storage;
- send to a printer the information required to be printed on the bill.

An SRM

- is the property of the restaurant establishment;
- is equipped with a display station used to send data to the SRM and retrieve data from it;
- has a unique serial number provided by the manufacturer;
- is protected with a security seal on which Revenu Québec's name appears and a unique serial number is engraved. The security seal prevents the module from being opened and must not be altered;
- has a mass storage device (which does not exempt you from the requirement to make backup copies on a regular basis);
- produces a bar code that is printed on each bill;
- allows you to consult and copy recorded data, without making it possible to alter the data;
- allows you to produce periodic sales summaries that you are required to send to Revenu Québec every month;
- allows Revenu Québec's personnel to consult and copy the recorded data;
- must be kept in good working order and updated when necessary;
- must always be available to Revenu Québec and installed in a way that allows Revenu Québec's personnel to connect an inspection device to it.

The SRM selected by Revenu Québec is an AAEON microcomputer, model AEC-6822. It is equipped with a security seal provided by IBM Canada.

The SRM is the device underlying the technological solution that Revenu Québec has chosen to fight tax evasion in the restaurant sector.



Cash register and POS system

These are computer systems used to produce bills, manage and record sales, and keep books of accounts.



Receipt printer

A receipt printer is used to print documents (such as bills) produced by a cash register or a POS system.

Complying with your obligation to produce bills using an SRM

This section describes the main actions you must take to comply with your obligation to produce bills using an SRM. A reference tool is included at the end of this section to help you.

Make sure that each of your restaurant establishments is properly registered with Revenu Québec

If you are a QST registrant, you received a letter from Revenu Québec in the summer 2010 confirming that your restaurant establishments are registered. Make sure the names and contact information of all your restaurant establishments are accurate and correspond to what is indicated in the enterprise register, because the information will appear on your bills. To modify information, complete form VD-350.52.A-V, *Information Form for Restaurant Establishments in Québec*, available on Revenu Québec's website at www.revenu.gouv.qc.ca, and send it to the address indicated on the form.

The confirmation letter also provides an identification number and a six-digit access code for each restaurant establishment. Keep that information as you will need it to enter the name and address of your restaurant establishment into your SRM and to activate, maintain and update your SRM.

If you did not receive a letter from Revenu Québec or if you lost your identification number or access code, call Revenu Québec at one of the telephone numbers indicated at the end of this document.

You are responsible for your access code.
You must enter it yourself when activating or updating your SRM.

Make sure you have the required equipment before installing the SRM

Your cash register or POS system and your receipt printer must be compatible with an SRM to communicate with it. Bills can be produced only if all devices communicate.

SRM-compatible cash registers and POS systems

It is your responsibility to ensure that the cash register or the POS system you are currently using in your restaurant establishment are compatible with an SRM and can communicate with it.

You can contact an installer to determine whether the device you are using needs to be replaced or if updating its software could make it SRM compatible. Also, if you are not currently using this type of device, or if you plan on operating a new restaurant establishment subject to the new tax measures, you must acquire one.

To be SRM compatible, cash registers and POS systems must be adapted by their manufacturers or developers according to the technical specifications provided by Revenu Québec.

Manufacturers or developers can apply for a certificate of compliance with Revenu Québec's technical specifications for the products they adapted. If the adapted device meets all the requirements, Revenu Québec issues a certificate of compliance confirming that the product is SRM compatible.

A list of cash registers and POS systems that are certified or in the process of being certified is available on Revenu Québec's website at www.revenu.gouv.qc.ca/en/resto.

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

SRM-compatible receipt printers

It is your responsibility to ensure that your receipt printer is compatible with an SRM and can communicate with it. Bills containing all the required information can be printed only if all devices communicate properly.

Most thermal printers used in the restaurant sector are SRM compatible. Receipt printers integrated into cash registers, however, are not.

You can consult the list of SRM-compatible printers on Revenu Québec's website at www.revenu.gouv.qc.ca/en/resto.

If the model number of your receipt printer is not in the list, you can contact an installer registered as such with Revenu Québec to find out how to make it SRM compatible. A list of registered installers is available on Revenu Québec's website at www.revenu.gouv.qc.ca/en/resto.

Acquire an SRM

You must contact an installer registered as such with Revenu Québec to acquire, install and activate an SRM. A list of registered installers is available on Revenu Québec's website at www.revenu.gouv.qc.ca/en/resto.

If you wish to register as an installer with Revenu Québec, complete form VD-350.56.IN-V, *Installer Registration*, available on Revenu Québec's website at www.revenu.gouv.qc.ca, and send it to the address indicated on the form.

Once you acquire an SRM, it becomes your property and you are responsible for safeguarding and protecting it.

If your SRM is stolen or broken, you must call Revenu Québec immediately at one of the telephone numbers provided at the end of this document.

For information on how to use the SRM, consult the document IN-577, *Guide d'utilisation du MEV* (the courtesy translation of which is entitled SRM User Guide), available on Revenu Québec's website at www.revenu.gouv.qc.ca/en/resto.

Subsidy program for restaurateurs

A subsidy program is available for a limited time to restaurateurs who acquire, update and install their SRMs and the equipment required for SRMs to work in their restaurant establishments.

The subsidy program covers the following equipment:

- SRMs activated by an installer registered as such with Revenu Québec;
- cash registers or POS systems;
- receipt printers; and
- installation material required for the proper functioning of SRMs.

All applications for the subsidy must be submitted between September 1, 2010, and December 31, 2011. If you activate your SRMs by March 31, 2011, you could benefit from a higher subsidy.

For all the terms and conditions of the program and for instructions on filing an application for the subsidy, consult the *Subsidy Program for Restaurateurs* (IN-574-V), which is available on Revenu Québec's website at www.revenu.gouv.qc.ca/en/resto.

Your SRMs must be activated
before you can obtain a subsidy.

Produce the required documents using the SRM

The SRM is required to produce two types of mandatory documents:

- bills to be remitted to clients
- periodic sales summaries to be sent to Revenu Québec

Bills to be remitted to clients

Bills produced using an SRM contain essentially the information indicated on page 8.

They also have a **footer** that contains certain SRM-generated data, such as a bar code.

Original bill

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

VEN 27 MAI 2010
ADDITION #100670-1
TABLE #7
CLIENT # 1

1 SPAGHETTI	\$8.95
1 TARTE AU SUCRE	\$3.95
1 CAFE	\$1.45
SOUS-TOTAL	\$14.35
TPS	\$0.72
TVQ	\$1.13
TOTAL	\$16.20

Heure: 09:45 1 CLIENT
1 ADDITION

TPS: 00000000 RT0001
TVQ: 000000000 T00001

VOUS AVEZ ETE SERVI
PAR : Pierre

TPS: 0.72 \$ TVQ: 1.13 \$
Total : 16.20 \$

FACTURE ORIGINALE

2010-05-27 09:45:17 MEV:10003601-10001692

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

Revised bill

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

VEN 27 MAI 2010
ADDITION #100670-2
TABLE #7
CLIENT # 1

1 BROCHETTE DE POULET	\$10.40
1 TARTE AU SUCRE	\$3.95
1 CAFE	\$1.45
SOUS-TOTAL	\$15.80
TPS	\$0.79
TVQ	\$1.24
TOTAL	\$17.83

Heure: 09:46 1 CLIENT
1 ADDITION

TPS: 00000000 RT0001
TVQ: 000000000 T00001

VOUS AVEZ ETE SERVI
PAR : Pierre

TPS: 0.79 \$ TVQ: 1.24 \$
Total : 17.83 \$

FACTURE REVISEE

Remplace 1 facture déjà produite

2010-05-27 09:46:21 MEV:10003601-10001693

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

As soon as your SRM is activated, you must use it to produce your bills and your sommaires périodiques des ventes (periodic sales summaries).

SPECIAL CASES

Bills for package deals

For more information, refer to page 9.

To make sure that your cash register or your POS system has the functionalities required to produce bills specific to package deals, contact your installer. You can also consult the list of cash registers and POS systems that are certified or in the process of being certified on Revenu Québec's website at www.revenu.gouv.qc.ca/en/resto.

Bill with amounts and bill without amounts

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

DATE: 21/05/2010 HEURE: 13:11:09
FACTURE #00000-1
TABLE NO: 001
CLIENTS: 01

1 SPAGHETTI	8.00
1 TARTE AU SUCRE	3.95
1 CAFE	1.40
SOUS TOTAL:	13.35
FORFAIT:	16.20
SOUS TOTAL 2:	8.00
TPS:	0.00
TVQ:	0.00
TOTAL: 0.00	

TPS: 00000000 RT0001
TVQ: 000000000 T00001
1 Client

VOUS AVEZ ETE SERVI
PAR : Jeff D.

LE SERVICE N'EST PAS INCLUS. MERCI!
GRATUITES ARE NOT INCLUDED. THANK YOU!

TPS: 0.00 \$ TVQ: 0.00 \$
Total : 0.00 \$

FACTURE REVENUE

2010-05-21 13:11:09 MEV:10000101-10001474

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

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

DATE: 21/05/2010 HEURE: 13:12:22
FACTURE #00000-1
TABLE NO: 001
CLIENTS: 01

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	

TPS: 00000000 RT0001
TVQ: 000000000 T00001
1 Client

VOUS AVEZ ETE SERVI
PAR : Jeff D.

LE SERVICE N'EST PAS INCLUS. MERCI!
GRATUITES ARE NOT INCLUDED. THANK YOU!

TPS: 0.00 \$ TVQ: 0.00 \$
Total : 0.00 \$

FACTURE ORIGINALE

2010-05-21 13:12:22 MEV:10000101-10001474

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

Bill with food or beverage not included in the package deal

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

DATE: 21/05/2010 HEURE: 13:19:50
FACTURE #00021-1
TABLE NO: 001
CLIENTS: 01

1 SPAGHETTI	8.95
1 TARTE AU SUCRE	3.95
1 CAFE	1.45
1 LITRE VIN MAISON	32.00
SOUS TOTAL:	46.35
FORFAIT:	16.20
SOUS TOTAL 2:	32.00
TPS:	1.60
TVQ:	2.52
TOTAL: 36.12	

TPS: 00000000 RT0001
TVQ: 000000000 T00001
1 Client

VOUS AVEZ ETE SERVI
PAR : Jeff D.

LE SERVICE N'EST PAS INCLUS. MERCI!
GRATUITES ARE NOT INCLUDED. THANK YOU!

TPS: 1.60 \$ TVQ: 2.52 \$
Total : 36.12 \$

FACTURE ORIGINALE

2010-05-21 13:19:50 MEV:10000101-10001474

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

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

DATE: 21/05/2010 HEURE: 13:25:50
FACTURE #00021-1
TABLE NO: 001
CLIENTS: 01

1 SPAGHETTI	0.00
1 TARTE AU SUCRE	0.00
1 CAFE	0.00
1 LITRE VIN MAISON	32.00
SOUS TOTAL:	32.00
TPS:	1.60
TVQ:	2.52
TOTAL: 36.12	

TPS: 00000000 RT0001
TVQ: 000000000 T00001
1 Client

VOUS AVEZ ETE SERVI
PAR : Jeff D.

LE SERVICE N'EST PAS INCLUS. MERCI!
GRATUITES ARE NOT INCLUDED. THANK YOU!

TPS: 1.60 \$ TVQ: 2.52 \$
Total : 36.12 \$

FACTURE ORIGINALE

2010-05-21 13:25:50 MEV:10000101-10001474

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

Bills and documents for group events

A group event refers to a situation where a restaurant establishment provides meals or catering services to a group of persons (for example, at a banquet, wedding, convention or seminar), either under a written agreement or not.

Bills for group events

If the group event is held without any written agreement, you must issue an SRM-generated bill at the time of the event.

Documents for group events

If the group event is held under a written agreement that was signed before the event took place, you are not required to issue an SRM-generated bill at the time of the event. However, you must use your cash register or POS system to enter the information below into your SRM, and print the document before the event.

Information to be entered in the SRM:

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

The document produced by the SRM before the group event takes place must be stapled to the document that will later be remitted to the client to request the payment.

To make sure that your cash register or your POS system has the functionalities required to produce the bills and documents specific to group events, contact your installer. You can also consult the list of cash registers and POS systems that are certified or in the process of being certified on Revenu Québec's website at www.revenu.gouv.qc.ca/en/resto.



Bills for deliveries and takeout orders

Bills produced by an SRM are printed on thermal sensitive paper. The information on a bill can be erased if it comes into contact with hot meals ready for takeout or delivery.

To ensure that SRM-generated bills remain intact until they are remitted to the client, you can use a separate delivery document (that does not mention the taxes or the total amount payable) for internal management purposes.

Information on payment methods

As soon as the bill is paid, you must enter the payment method used (cash, debit card, credit card or a combination of these payment methods) into your cash register or your POS system so that the payment method is recorded in the SRM.

If you cancel or modify a payment method after it was recorded in the SRM, you must keep the documents supporting the modification or cancellation of the transaction.



Periodic sales summaries to be sent to Revenu Québec

As its name indicates, the periodic sales summary contains summary information on the commercial transactions recorded by the SRM for a given period. The data in this report is presented in the form of bar codes.

For each SRM activated in your restaurant establishments, you must produce a periodic sales summary on paper or electronically every month. Each periodic sale summary must cover a one-month period and be sent to Revenu Québec by the last day of the following month.

To find out how to produce and file the periodic sales summary, consult the document IN-577, *Guide d'utilisation du MEV* (the courtesy translation of which is entitled SRM User Guide), available on Revenu Québec's website at www.revenu.gouv.qc.ca/en/resto.

As soon as your SRM is activated, you are required to send Revenu Québec a periodic sales summary every month.

Reference tool for producing mandatory documents with an SRM

Main steps	Description	Actions
Questions to ask yourself before starting the procedure to produce bills using an SRM	• Am I subject to the new measures?	• Consult page 6.
	• Am I a QST registrant?	• Go to Step 1.
	• Should I register for the QST?	• Complete form LM-1-V, available on Revenu Québec's website, and send it to the address indicated on the form.
Step 1 Read the letter you received from Revenu Québec confirming that all your restaurant establishments are registered with Revenu Québec.	• The information provided by Revenu Québec is accurate.	• Go to Step 2.
	• The information provided by Revenu Québec is incorrect; you must have it changed.	• Complete form VD-350.52.A-V, available on Revenu Québec's website, and send it to the address indicated on the form.
	• You have not received a letter from Revenu Québec.	• Call Revenu Québec at one of the telephone numbers indicated at the end of this document.
Step 2 Obtain an identification number and an access code to activate your SRM.	• The identification number and the access code are required to activate and update your SRM.	• Protect your access code and keep it for your exclusive use. • Go to Step 3.
	• You lost an identification number or an access code.	• Call Revenu Québec at one of the telephone numbers indicated at the end of this document.

Step 3 Acquire or adapt your devices to make sure they can communicate with your SRM.	<ul style="list-style-type: none"> The cash register or POS system you are using must be SRM compatible. 	<ul style="list-style-type: none"> Contact an installer to help you determine whether your device can be updated or must be replaced. Consult the list of cash registers and POS systems that are certified or in the process of being certified, available on Revenu Québec's website. Contact an installer to help you choose among the various products available on the market.
	<ul style="list-style-type: none"> Your receipt printer must be SRM compatible. 	<ul style="list-style-type: none"> Consult the list of SRM-compatible printers on Revenu Québec's website. If the model of your printer is not in the list, contact an installer registered as such with Revenu Québec.
Step 4 Acquire an SRM.	<ul style="list-style-type: none"> You must acquire an SRM. 	<ul style="list-style-type: none"> Contact an installer registered as such with Revenu Québec.
	<ul style="list-style-type: none"> You must use your SRM as soon as it is activated. 	<ul style="list-style-type: none"> Consult the document IN-577, <i>Guide d'utilisation du MEV</i> (the courtesy translation of which is entitled SRM User Guide), available on Revenu Québec's website.
Step 5 Produce the required documents.	<ul style="list-style-type: none"> You must produce bills using an SRM. 	<ul style="list-style-type: none"> Follow the instructions in this document and in document IN-577, <i>Guide d'utilisation du MEV</i> (the courtesy translation of which is entitled SRM User Guide). Once the bill is printed, remit it to the client without delay.
	<ul style="list-style-type: none"> You must produce periodic sales summaries. 	<ul style="list-style-type: none"> Follow the instructions in this document and in document IN-577, <i>Guide d'utilisation du MEV</i> (the courtesy translation of which is entitled SRM User Guide). Send Revenu Québec your periodic sales summaries every month according to the instructions in the document IN-577, <i>Guide d'utilisation du MEV</i> (the courtesy translation of which is entitled SRM User Guide).
Step 6 Apply for a subsidy.	<ul style="list-style-type: none"> You can apply for a subsidy. 	<ul style="list-style-type: none"> Refer to the <i>Subsidy Program for Restaurateurs</i> (IN-574-V), available on Revenu Québec's website.

SRM-generated documents for internal management purposes

The SRM allows you to produce documents for the internal management of your restaurant establishment. These documents do not include a footer; they can be kept and reproduced as needed.

The SRM can produce six types of reports that are not intended for Revenu Québec.

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 contained 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.

Merchant copy



Training document



Any bill reproduced for internal management purposes must bear the words "Duplicata" (duplicate) or "Copie du commerçant" (merchant copy).

Penalties and fines

You are required to comply with the new tax measures in each of your restaurant establishments. If you fail to do so, you are liable to penalties and fines. Below are examples of these new tax measures.

Since September 1, 2010, all restaurant establishments subject to mandatory billing have been required to

- produce a bill with all the required information;
- remit a bill to each client;
- keep a paper or electronic copy of the bills for six years after the current year;
- keep a register or a copy of all their menus for six years after the current year;
- keep all documents supporting the modification or cancellation of transactions.

In addition, all restaurant establishments that are required to remit SRM-generated bills to their clients must

- use their SRM as soon as it is activated;
- produce bills using an SRM;
- enter the payment method in the cash register or the POS system to record it in the SRM;
- inform Revenu Québec if their SRM is stolen or broken;
- make sure the security seal of the SRM remains intact and inform Revenu Québec if the seal is damaged.

Since September 1, 2010, Revenu Québec has increased its inspection activities to ensure adherence to the new tax measures in the restaurant sector.

Voluntary disclosure



As a restaurateur, you have several tax obligations to fulfill. If you failed to report certain fiscal information in the past, Revenu Québec's voluntary disclosure policy could give you an opportunity to rectify your tax situation.

Under this policy, Revenu Québec will not impose the penalties provided for under fiscal legislation and will waive its right to undertake penal proceedings as long as all conditions are met and the related fiscal debt is paid at the end of the disclosure process.

If you wish to make a voluntary disclosure, contact Revenu Québec to make your intention known. For more information on the subject, consult the brochure *Voluntary Disclosure: Rectifying Your Tax Situation* (IN-309-V), available on Revenu Québec's website at www.revenu.gouv.qc.ca.

Contact us



Online

We invite you to visit our website at www.revenu.gouv.qc.ca and, more specifically, the section dealing with mandatory billing in the restaurant sector, at www.revenu.gouv.qc.ca/en/resto.



By telephone

Hours of availability for telephone services

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
418 659-4692

Montréal
514 873-4692

Elsewhere
1 800 567-4692 (toll-free)



By mail

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

Direction principale des services
à la clientèle des entreprises

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

Capitale-Nationale
and other regions

Direction principale des services
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Vous pouvez vous procurer la version française de cette publication en demandant le document *Renseignements pour les restaurateurs* (IN-575).

