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## Consumer Taxes

Number : TVQ. 177-6/R1

Date : December 30, 2009

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Act(s) : An Act respecting the Québec sales tax (R.S.Q., c. T-0.1), s. 177

Subject: Ready-to-eat cold pizza

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*This version of interpretation bulletin TVQ. 177-6 supersedes the version dated November 30, 2001. However, the position set out in the bulletin remains unchanged. Only some style changes were made to ensure technical accuracy.*

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This bulletin clarifies the application of the Act respecting the Québec sales tax (AQST) with respect to supplies of ready-to-eat cold pizza which are made at food stores.

### CONTEXT

1. Some food stores sell cold pizzas consisting of cooked pizza dough topped with, for example, tomato sauce.
2. Generally speaking, food stores cook and then cool the pizzas before offering them for sale. Although the pizzas are usually consumed cold, they may also be reheated for consumption at the purchaser's home.

### PERTINENT PROVISION OF THE ACT

3. Pursuant to section 177 of the AQST, supplies of food or beverages for human consumption, other than supplies of the products listed in paragraphs 1 through 19 of that section, are zero-rated supplies.
4. More specifically, paragraphs 16, 16.2, 16.5 and 18 of section 177 of the AQST refer to supplies of the following products:
  - food or beverages heated for consumption;
  - sandwiches and similar products other than when frozen;

- food or beverages sold under a contract for, or in conjunction with, catering services;
- food or beverages sold at an establishment at which all or substantially all of the sales of food or beverages are taxable supplies.

### APPLICATION OF THE ACT

5. Supplies of ready-to-eat cold pizza which are made in the circumstances described in point 2 above are zero-rated supplies in accordance with section 177 of the AQST.
6. The Ministère du Revenu du Québec considers that such a supply does not constitute a supply of a sandwich or similar product, referred to in paragraph 16.2 of section 177 of the AQST, or a supply of food heated for consumption, referred to in paragraph 16 of section 177 of the AQST.
7. However, sales of ready-to-eat cold pizza by a food store under a contract for catering services are taxable supplies under paragraph 16.5 of section 177 of the AQST, as are all the sales of food or beverages under such a contract.
8. Likewise, sales of ready-to-eat cold pizza at an eating facility within a food store constitute taxable supplies under paragraph 18 of section 177 of the AQST. The Ministère considers the eating facility to be

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an establishment at which all or substantially all of the sales of food or beverages are taxable supplies.

**9.** Furthermore, sales of ready-to-eat cold pizza in the form of a pizza sandwich or pizza sub constitute taxable supplies under paragraph 16.2 of section 177 of the AQST since the product is then similar to a sandwich.