



MANDATORY BILLING IN THE RESTAURANT SECTOR

# Group Events

Do you operate a restaurant establishment that is subject to the new tax measures in the restaurant sector and that is a Québec sales tax (QST) registrant?

Are you required to produce bills using a sales recording module (SRM)?

Since you most likely have to manage group events in the course of your activities, we recommend that you read the information contained in this document.

## What is a group event?

The term "group event" applies only if you provide meals or catering services to a group of people (at a banquet, wedding, convention or seminar, for example) **under a written agreement signed with a client.**

## Processing group events

You are not required to provide the client with an SRM-generated bill for a group event. However, if you decide not to provide a bill, you must produce a document marked "Événement de groupe" (group event) before the event takes place. To do so, enter the following information into the SRM using your cash register or point-of-sale (POS) system:

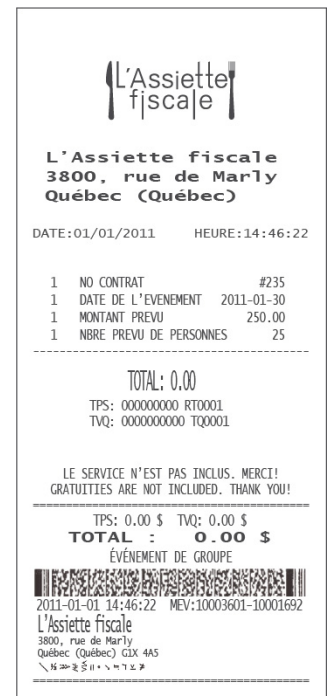
- the reference number shown on the written agreement
- the date(s) of the event
- the maximum number of people expected
- the estimated amount of the bill before taxes

The SRM will produce a document containing the above information. Additional information generated by the SRM, most notably a barcode, will also appear at the bottom of the document.

If the date of the event or the reference number of the agreement changes after the information has been entered into the SRM, you must correct the information before the event takes place.

The group event document must be attached to the payment request sent to the client. You must keep a copy of both the document and the written agreement.

In order for your SRM to produce a group event document, your cash register or POS system must be equipped with the necessary features. To find out if your equipment has these features, contact your installer or refer to our website ([www.revenuquebec.ca/resto](http://www.revenuquebec.ca/resto)) to see which cash registers and POS systems Revenu Québec has certified or is in the process of certifying. By clicking the appropriate link in the "Certification status" column, you will find information on your model's features.



## Group event Q&A



### Which group activities are not considered group events?

Any activity that is not the subject of a written agreement is not considered a group event. Such is the case, for example,

- of an order made by telephone for a group of people;
- where a meal is served to a group, regardless of whether or not a reservation was made ahead of time.

### When must I enter the information about a group event held under a written agreement into the SRM?

The information must be entered before the event takes place.

### If changes are made to the written agreement after the information about a group event has been entered into the SRM, do I need to update the information? If so, when?

If changes are made to the date of the event or to the reference number of the written agreement, you must correct the information entered into the SRM before the event takes place.

If, during the course of the event, a person orders a beverage at his or her own expense, am I required to remit to that person an SRM-generated bill?

If the beverage is served alone, you do not need to remit to the client a bill produced by an SRM. If, however, the beverage is accompanied by food that is not included under the written agreement, you must produce an SRM-generated bill.

### If a hotel is receiving a group of people under a written agreement and orders meals from a caterer, who is responsible for fulfilling the obligations relative to the event: the hotel or the caterer?

The hotel is responsible for:

- producing a document marked “Événement de groupe” (group event) with an SRM before the event takes place;
- attaching the document to the payment request that will be sent to the client;
- keeping a copy of the document and the written agreement.

The caterer is not required to remit an SRM-generated bill to the hotel. Under Québec law, the term “meal” does not include food or beverages sold for resale by a third party.

### Could entering information about group events into an SRM lead to discrepancies between the sales and taxes recorded by the SRM and those compiled by the restaurant establishment’s accounting system?

Yes. Such discrepancies are to be expected, since sales and taxes from group events are recorded as zero by the SRM.

## Contact us

For more information, contact our client services at

- 418 652-6014, if you are in the Québec City area;
- 514 287-2014, if you are in the Montréal area; or
- 1 855 271-0519 (toll-free), if you are elsewhere in Québec.

