

chapter T-2

**BROADCAST ADVERTISING TAX ACT**



*Chapter T-2 ceased to apply in respect of any advertisement broadcast after 30 June 1992.  
(1991, c. 67, s. 616).*

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**REPEAL SCHEDULE**

**1.** In this Act, unless the context indicates otherwise,

“purchaser” means any person who buys or takes a lease of airtime for his own purposes and not for resale, letting or re-letting;

“advertisement” means a commercial advertisement or any message of public interest of not over three minutes’ duration;

“Minister” means the Minister of Revenue.

“price of airtime” means the total amount payable for the broadcast of an advertisement, including the tax paid or payable under Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15), determined without reference to the input tax credit provided for in that Part;

“regulation” means a regulation made by the Government under this Act;

“station” means a radio or television broadcasting station or a cable-delivery station;

“sale” includes a sale pure and simple, a conditional sale, an instalment sale, an exchange, a lease or any other contract whereby, for a price or any other consideration, a person procures or binds himself to procure, for another person, airtime for the broadcast of an advertisement, and any contract whereby a person procures airtime for another person for the broadcast of an advertisement for a rental or price which the latter binds himself to pay.

1977, c. 29, s. 1; 1990, c. 60, s. 50.

**2.** A tax of 2% is imposed on the price of airtime at the time of the broadcast of an advertisement by a station in Québec.

Where the price of airtime for the broadcast of an advertisement includes broadcasting by stations outside Québec, the amount of the tax otherwise payable is adjusted proportionately to the ratio between the price of airtime reasonably ascribable to the broadcast of the advertisement by stations in Québec and the price of airtime for the broadcast of the advertisement by all the stations.

Any fraction of a cent of such tax, if equal to or greater than one-half of a cent, shall be counted as one cent.

1977, c. 29, s. 2; 1990, c. 60, s. 51.

**3.** Where the price of airtime or the value ascribed to it is less than its real value, is not specified or is combined with the purchase price or rental of non-taxable goods or services, the Minister may fix the price or value that shall serve as the basis for the taxation provided for in this Act.

1977, c. 29, s. 3.

**4.** The tax must be paid by the purchaser to the vendor of the airtime, who must collect it, as agent for the Minister, within 30 days following the broadcast of the advertisement.

The vendor of the airtime shall indicate to the purchaser, in the manner prescribed by regulation or on the invoice, receipt, writing or other document recording the sale, that the price of airtime includes the tax or so indicate to him the amount of the tax separately from the price of airtime, in which case he may indicate a total amount consisting of both that tax and the tax provided for in Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15). Where the vendor indicates the rate of the tax to the purchaser, he shall do so separately from the rate of any other tax.

1977, c. 29, s. 4; 1990, c. 60, s. 52.

**5.** Within the first fifteen days of each month, the agent shall remit to the Minister the tax collected during the preceding month and, at the same time, send him a report of his activities as agent, in the form prescribed by the Minister, even if he has not collected any tax.

1977, c. 29, s. 5.

**6.** Every person who buys airtime from a vendor from outside Québec who is not an agent for the Minister shall, within 30 days following the broadcast of the advertisement, report thereon to the Minister and, at the same time, pay the Minister the tax provided for in section 2.

1977, c. 29, s. 6.

**7.** (1) Every person who sells airtime for the broadcast of advertisements must obtain a registration certificate issued under this Act.

(2) The application for the registration certificate shall be filed with the Minister.

(3) Such registration certificate is issued by the Minister or by any other person designated by him. It must be kept at the chief place of business of the agent in Québec, and is not transferable.

(4) The Minister may refuse to issue such registration certificate to any person who has been convicted of an offence against this Act. He may also suspend or cancel the certificate issued where a person has been convicted of any offence against this Act.

(5) The following information must be given when a certificate is applied for

(a) by one or more persons doing business under a common name or a firm name: the name and address of each person;

(b) by a partnership: the name and address of each partner;

(c) by a corporation, club, association or syndicate: the name and address of the president, if he resides in Québec; if not: the name and address of its manager or representative, if he resides in Québec, and the address of its place of business in Québec.

(6) The Minister may also require any other information he deems expedient when a registration certificate is applied for.

1977, c. 29, s. 7; 1990, c. 4, s. 849.

**8.** The Minister may require of any person as a condition of issue or continuance in force of a certificate in his name, security in such amount as he may fix, if such person:

(a) has been convicted of an offence against this Act;

(b) is insolvent; or

(c) owes duties within the meaning of the Act respecting the Ministère du Revenu (chapter M-31) and does not contest his obligation to pay such duties before the competent court.

In the case of the issue of a certificate, the amount of the security cannot exceed \$5,000.

In the case of the continuance in force of a certificate, the amount of the security is established by taking into account the amount of the tax payable by such person in respect of the six months preceding the date on which the security is required.

1977, c. 29, s. 8; 1990, c. 4, s. 849.

**8.1.** No person is entitled to any reimbursement of the tax paid by him in respect of an amount that is refunded or credited to him under Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15), unless the amount is an amount described in section 232 or 261 of the said Act.

1990, c. 60, s. 53.

**9.** (1) Every person who

(a) does not furnish a report or any other document or information in the manner and at the time prescribed under this Act or the regulations, or

(b) being agent for the Minister, refuses or neglects to collect, account for, report or remit the tax, the whole in accordance with this Act or the regulations,

is guilty of an offence and liable to a fine of not less than \$25 for each day that the offence continues.

(2) Every person who

(a) sells airtime for the broadcast of advertisements without a registration certificate still in force, or otherwise contravenes section 7 or the regulations, or

(b) contravenes section 4,

is guilty of an offence and incurs a fine of not less than \$200 nor more than \$5,000.

1977, c. 29, s. 9.

**10.** (*Repealed*).

1977, c. 29, s. 10; 1983, c. 49, s. 51.

**11.** (*Repealed*).

1977, c. 29, s. 11; 1983, c. 49, s. 51.

**12.** The Government may make the regulations deemed necessary to carry into effect the provisions of this Act.

Regulations made under this section shall come into force on the date of their publication in the *Gazette officielle du Québec* or on any later date fixed therein; they may also, once published and if they so provide, apply to a date preceding their publication but not preceding the current year.

1977, c. 29, s. 12.

**13.** The Minister of Revenue shall have charge of the application of this Act.

1977, c. 29, s. 14.



*The Minister of Finance exercises the functions of the Minister of Revenue provided for in this Act. Order in Council 1689-2022 dated 26 October 2022, (2022) 154 G.O. 2 (French), 6581.*

**14.** Notwithstanding any other general law or special Act, this Act is binding on the Government, Government departments and agencies and mandataries of the Crown.

1977, c. 29, s. 15; 1979, c. 20, s. 10.

**15.** (*This section ceased to have effect on 17 April 1987*).

1982, c. 21, s. 1; U. K., 1982, c. 11, Sch. B, Part I, s. 33.

**16.** This Act ceases to apply in respect of any advertisement broadcast after 30 June 1992.

1991, c. 67, s. 616.

REPEAL SCHEDULE

In accordance with section 17 of the Act respecting the consolidation of the statutes (chapter R-3), chapter 29 of the statutes of 1977, in force on 31 December 1977, is repealed, except sections 13, 16 and 17, effective from the coming into force of chapter T-2 of the Revised Statutes.