

chapter A-6.002

TAX ADMINISTRATION ACT

This Act was formerly entitled “An Act respecting the Ministère du Revenu”. The title was replaced by section 91 of chapter 31 of the statutes of 2010.

The Minister of Finance exercises the functions of the Minister of Revenue provided for in this Act. Order in Council 55-2016 dated 3 February 2016, (2016) 148 G.O. 2 (French), 1272.

DIVISION V REGISTERS AND SUPPORTING DOCUMENTS

34. (1) Every person who carries on a business or is bound under a fiscal law to deduct, withhold or collect an amount must keep registers, including an annual inventory in the prescribed manner, at his establishment, at his residence or at any other place designated by the Minister.

The registers and the supporting documents that support the information contained in the registers must be kept in the appropriate form and, where applicable, in the manner the Minister determines and communicates in a writing notified by registered mail or personal service which directs the person concerned to comply therewith, and must contain the information necessary to establish any amount that must be deducted, withheld, collected or paid under a fiscal law.

[...]

chapter I-3

TAXATION ACT

PART I INCOME TAX

41.1.4. If an employer or a person to whom the employer is related makes an automobile, other than a vehicle in respect of which section 41.1.3

applies, available in a taxation year to an employee or to a person related to the employee, the employee shall keep, in respect of trips made with the automobile for the total number of days in the year during which the automobile is so made available to the employee or to a person to whom the employee is related, a logbook in which the employee enters the information provided for in section 41.1.5, and shall give a copy of the logbook to the employer on or before the tenth day following the last day of the year during which the employer or a person related to the employer made such an automobile available to the employee or to a person to whom the employee is related.

2005, c. 23, s. 37.

41.1.5. The information to which section 41.1.4 refers is:

(a) the total number of days in the year during which the employer or a person to whom the employer is related made the automobile available to the individual or to a person related to the individual;

(b) on a daily, weekly or monthly basis, the total number of kilometres travelled by the automobile during the total number of days referred to in subparagraph *a*; and

(c) on a daily basis, for each trip made with the automobile in connection with or in the course of the office or employment of the individual, the identification of the place of departure and the place of destination, the number of kilometres travelled by the automobile between those two places, and any information necessary to establish that the trip was made in connection with or in the course of the office or employment of the individual.

However, if the kilometres travelled by the automobile during the total number of days referred to in subparagraph *a* are kilometres exclusively travelled by the automobile otherwise than in connection with or in the course of the office or employment of the individual, the information to which section 41.1.4 refers is:

(a) the total number of days in the year during which the employer or a person to whom the employer is related made the automobile available to the individual or to a person related to the individual; and

(b) the kilometres registered on the odometer of the automobile at the beginning and end of each period, within the year, during which the automobile was made available, on a continuous basis, to the individual or a person to whom the individual is related by the employer or a person related to the employer.