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Notice to Tobacco Retailers: Mandatory Registration

Did you know that all tobacco retailers, such as a *dépanneur* for example, are required, before June 16, 2006, to declare in the register that they sell tobacco?

This requirement stems from amendments to the *Tobacco Act (R.S.Q., c. T-0.01)* effective January 1, 2006, which renders the retail sale of tobacco an activity that must be declared in the Quebec register.

The sale of tobacco must be declared in connection with the establishments only. As a result, all tobacco retailers must now declare an establishment even if the address of the head office is identical to the one of the establishment.

Moreover, the sale of tobacco is declared in addition to the two sectors of activities carried out in such establishment.

Tobacco Retailers Registered with the REQ

For all establishments engaged in the retail sale of tobacco and that are already registered, you must fill out the form entitled *Déclaration en vertu de la Loi sur le tabac* (Declaration pursuant to the Tobacco Act). This form is available on the REQ's Web site www.req.gouv.qc.ca. Also available on that site is the [electronic form](#) that is personalized to each business.

The new form *Déclaration en vertu de la Loi sur le tabac* will be available for a short time only from January 1 to June 15 and when filed with the REQ, it will be recorded as an administrative document in the list that appears in the index of documents.

For those establishments that engage in the retail sale of tobacco but are not declared in the register, you must file an amending declaration in order to add those establishments to the register.

Be sure to complete every box in the section entitled "Identification of establishments in Quebec", that is, name, address, activity sector and activity that must be declared, for each establishment.

Tobacco Retailers Not Registered with the REQ

FOOD FOR THOUGHT

"Kind words can be short and easy to speak, but their echoes are truly endless."

Mother Teresa

Holiday Closings in June

The offices of the REQ and CRAC will be closed on Friday, June 23, 2006 for Saint-Jean-Baptiste Day and Friday, June 30, 2006 for Canada Day. However, Corporations Canada will be closed on Monday, July 3, 2006.

To get a certificate date of June 23 to 25, you must send us your documents no later than Thursday, June 22 at 4:30 pm. As for a certificate date between June 30 and July 2, please send us your documents at the latest Thursday, June 29, at 4:30 pm. The same goes for IncoWeb® users.

On behalf of the entire team, CRAC wishes you a sunny and fun-filled summer!

If your business is not yet registered with the REQ and it should be, you must file a declaration of registration, and in it, declare all your retail tobacco sales outlets.

Each individual operating a sole proprietorship under his/her own name and whose activities include the sale of tobacco, are obliged as of January 1, 2006, to register with the REQ notwithstanding the exception provided for in s. 2 of the *Act Respecting the Legal Publicity of Sole Proprietorships, Partnerships and Legal Persons*, (R.S.Q., c. P-45).

Updated Forms

The declaration of registration and the initial, amending and annual declarations have all been updated to include the activity of the sale of tobacco. Except for the annual declaration, you can get a copy of these declarations on our Web site www.crac.com by selecting the menu "Forms" and then clicking on "Corporate".

As of June 16, 2006, the sale of tobacco shall be declared in the register within 30 days of the commencement or cessation of such activity.

Fines

The tobacco retailer who fails to declare that he/she sells tobacco is liable to a fine between \$300 and \$2000, and for any subsequent offence, between \$600 and \$6000.

It'll be interesting to see if these fines will be enforced after June 15, 2006.

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June 15: Deadline for 2006 Annual Declaration for Individuals and Partnerships

June 15 is also the deadline for individuals in business (sole proprietors) and partnerships to file their 2006 annual declarations.

The new filing period for annual declarations for sole proprietorships and partnerships is now from January 1 to June 15.

Except for the change in the filing period, you may recall that partnerships are not affected by the joint filing initiative introduced by the new provisions to the *Act Respecting the Legal Publicity of Sole Proprietorships, Partnerships and Legal Persons*, (R.S.Q., c. P-45), which came into effect last January 1.

As a result, partnerships will continue to file their annual declarations with the REQ, and pay the annual fee of \$48 to the REQ, like they have always done in the past.

As for sole proprietors, they do get to exercise the joint filing option which allows them to file either Schedule O with their tax returns with Revenue Quebec or file their annual declarations with the REQ. However, regardless of which option they may exercise, the annual fee of \$32 shall always be paid to Revenue Quebec by the due date of April 30.

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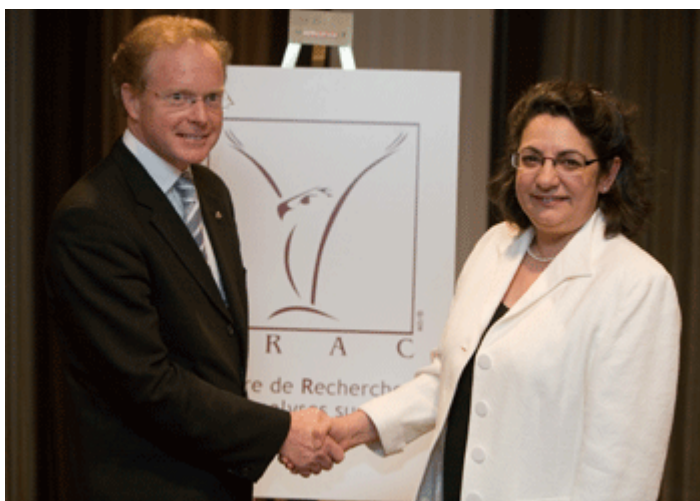
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Quebec Bar Convention: Passing of the Torch!

This year the Quebec Bar convention was held in Montreal on May 11, 12 and 13 at the Fairmont Queen Elizabeth Hotel. C.R.A.C. was pleased to sponsor the ceremony during which the office of the *bâtonnier* held by Ms. Madeleine Lemieux was officially passed on to Mr. Stéphane Rivard (photo). We extend our congratulations to the new *bâtonnier* and wish him much success in his future endeavours.



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