

Application for Authorization to Act as an SRM Installer

Complete this form if you would like us to authorize your business to install sales recording modules (SRMs). This authorization is needed to acquire SRMs from the authorized supplier and to reinitialize, activate, deactivate, reactivate, maintain and update SRMs, and to perform similar tasks. Please be advised that under no circumstances does the authorization permit you to open or repair SRMs.

Use this form to:

- apply for authorization to act as an SRM installer;
- change the information already on file;
- confirm the information already on file; or
- request that the authorization be revoked.

In order for us to authorize your business to act as an SRM installer, you must register for clicSÉQR, the Québec government's authentication service, if you have not already done so. If you are granted authorization, clicSÉQR will give you access to our online services and allow you to install and activate SRMs.

Note that by completing Part 5 of this form, you authorize us to send the SRM supplier the information entered in parts 2 and 3.

Indicate why you are completing this form (check the appropriate box):

- To apply for authorization to act as an SRM installer
- To change the information already on file
- To confirm the information already on file
- To request that the authorization be revoked

1 Information about the business

Identification number T Q Do not use this area. Québec enterprise number (NEQ)

Name of business

2 Information about the principal establishment

Name under which the establishment operates (if different from the name in Part 1) Area code Telephone Extension

Apt., suite Number Street, rural route

City, town or municipality Province or state, country Postal code

Business website (French)

Business website (language other than French)

Business email address

3 Information about the contact person

Provide information about the person we can contact.

First name Last name

Area code Telephone Extension Toll-free number Extension Fax

Email address Position



4 Revocation of the authorization

If you want us to revoke your authorization to act as an SRM installer, use the box below; explain why and enter the date as of which you want the authorization revoked.

Date	Reason								
<table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <tr> <td style="width: 25%;">Y</td><td style="width: 25%;">Y</td><td style="width: 25%;">M</td><td style="width: 25%;">D</td> </tr> <tr> <td style="width: 25%;">Y</td><td style="width: 25%;">Y</td><td style="width: 25%;">M</td><td style="width: 25%;">D</td> </tr> </table>	Y	Y	M	D	Y	Y	M	D	
Y	Y	M	D						
Y	Y	M	D						

5 Authorization to disclose information

Authorizing the disclosure of information allows us to provide the SRM supplier with certain information given on this form. Without this authorization from, we cannot grant your business authorization to act as an SRM installer.

Check the box if you authorize us to send the SRM supplier the information entered in parts 2 and 3 of this form.

6 Certification

This form must be signed by one of the following people, as applicable:

- the individual in business;
- a member of the partnership;
- the president, vice-president, secretary or treasurer of the corporation; or
- any other authorized person.

In the case of a corporation, a person can be authorized to sign in a resolution of the board of directors or a unanimous agreement from the shareholders. In any other case, a person can be authorized to sign in a power of attorney. With this form, enclose the resolution of the board of directors, the unanimous agreement from the shareholders or the power of attorney, as applicable.

I certify that all of the information provided on this form and in any enclosed documents (the resolution of the board of the board of directors, the unanimous agreement from the shareholders or the power of attorney) is accurate and complete and that the business for which I am applying for an authorization to act as an SRM installer:

- has not been found guilty of an offence against a fiscal law within the preceding five years (and none of the directors or senior officers, if applicable, have been found guilty of such an offence within the preceding five years);
- is not controlled by a person who has been found guilty of an offence against a fiscal law within the preceding five years (and is not controlled by a corporation whose directors or senior officers, if applicable, have been found guilty of such an offence within the preceding five years);
- keeps registers and supporting documents in accordance with subsection 34(1) of the *Tax Administration Act* (see excerpts on page 3);
- has not failed to comply with a direction or order of the Minister of Revenue of Québec under section 34 or 35 of the Act within the preceding five years or, if such a direction or order has been issued, it has been complied with in accordance with the Minister’s instructions;
- has not contravened section 34.1 or 34.2 of the Act;
- preserves registers and supporting documents in accordance with sections 35.1 to 35.5 of the Act;
- meets the high standards of integrity that the public is entitled to expect from a person holding authorization to act as an SRM installer.

First name	Last name

Signature	Date	Position
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Please duly complete this form and send it to the following address:

Revenu Québec
 3800, rue de Marly, secteur QL-2535.02
 Québec (Québec) G1X 4A5

For more information or for technical support, call us at one of the following numbers:

- 418 652-6014
- 514 287-2014
- 1 855 271-0519

Do not use this area

Validé par	Code d'utilisateur	Secteur	Date
Commentaires			



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Excerpts from the *Tax Administration Act* (CQLR, c. A-6.002)

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.

Form and content

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 by 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.

34.1. Where a register or supporting documents are kept by means of an electronic device or computer system designed to record transaction data for the purpose of computing, compiling or processing the data in whatever manner, no function of any computer program or electronic component that is or may be installed in the electronic device or computer system to modify, correct, delete, cancel or otherwise alter data without preserving the original data and its subsequent modifications, corrections, deletions, cancellations or alterations may be used.

Presumption of use

Any person who keeps a register or supporting documents in accordance with subsection 1 of section 34 by means of such an electronic device or computer system is presumed to have used such a function if a computer program or an electronic component having a function described in the first paragraph is found in any premises or place in which the person carries on a business or keeps property or in which the person does anything relating to any business or keeps or should keep registers pursuant to a fiscal law. However, such presumption does not apply where the function is a standard component of software or a software subsystem of a computer system that is inherent in the operation of a computer.

Rebuttal

The foregoing presumption may be rebutted by proving that the computer program or electronic component contained the function described in the first paragraph without the knowledge or consent of the person keeping the register or the supporting documents.

34.2. No person may design, manufacture or install, sell, lease or otherwise make available to another person, update, maintain, upgrade, alter or service a computer program function or electronic component the use of which is prohibited by section 34.1, or in any way offer to install, sell, lease or otherwise make available to another person, update, maintain, upgrade, alter or service such a computer program function or electronic component.

35. Where a person does not keep appropriate registers, the Minister may, in a writing notified by registered mail or by personal service, direct the person to keep the registers specified by the Minister, and the person must comply with such obligation.

35.1. Every person required to keep registers shall preserve them, together with any supporting document that supports the information contained therein, for six years after the last year to which they relate.

Every person who keeps registers or supporting documents on electronic or computerized medium shall preserve them in intelligible form on the same medium for the preservation period indicated in the first paragraph.

The Minister may, subject to the terms and conditions the Minister determines, dispense a person or class of persons from the obligation set out in the second paragraph.

35.2. Notwithstanding section 35.1, a different retention period may be prescribed by regulation for certain documents.

35.2.1 Every person who obtains tax relief under a fiscal law shall preserve the supporting documents concerning the tax relief for six years after the last year to which they relate.

Every person who preserves the supporting documents referred to in the first paragraph on electronic or computerized medium shall preserve them in intelligible form on the same medium for the preservation period specified in that paragraph.

The first paragraph does not apply if

- a) the supporting document must be preserved under section 35.1; or
- b) the tax relief is obtained under the *Act respecting the Québec sales tax* (chapter T-0.1), unless it is obtained following an application for a rebate.

35.3. person referred to in this division who fails to file a return in the prescribed form and within the time provided for in section 36 of the *Mining Tax Act* (chapter I-0.4) for a fiscal year, or a fiscal return in the prescribed form and within the time provided for in section 1000 or 1159.8 of the *Taxation Act* (chapter I-3) for a taxation year, shall, for six years after the date on which the person files a return for that fiscal or taxation year, as applicable,

- a) preserve the registers or supporting documents relating to that fiscal or taxation year; and
- b) if the person preserves the registers or supporting documents on electronic or computerized medium, preserve them in intelligible form on the same medium.

35.4. A person referred to in this division who has filed a notice of objection in respect of an assessment or who is a party to an appeal under a fiscal law shall, until the time provided for in sections 93.1.10 and 93.1.13 to appeal has expired or until the appeal is disposed of and, where applicable, until the time for filing any further appeal has expired or until any further appeal is disposed of,

- a) preserve the registers or supporting documents necessary for examination of the objection or appeal; and
- b) if the person preserves the registers or supporting documents on electronic or computerized medium, preserve them in intelligible form on the same medium.

35.5. The Minister may require a person referred to in section 35.1, by means of a notice served on him or notified by registered mail, to keep the documents he indicates for such period as he may determine.

