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Summary

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Coming into force of Acts

Gouvernement du Québec

O.C. 1234-2005, 14 December 2005

An Act to amend the Act respecting the Pension Plan of Peace Officers in Correctional Services and other legislative provisions (2004, c. 39)
— Coming into force of certain provisions

COMING INTO FORCE of certain provisions of the Act respecting the Pension Plan of Peace Officers in Correctional Services and other legislative provisions

WHEREAS the Act to amend the Act respecting the Pension Plan of Peace Officers in Correctional Services and other legislative provisions (2004, c. 39) was assented to on 17 December 2004;

WHEREAS, under section 293 of the Act, the latter came into force on 1 January 2005, except, among other sections, sections 68, 101, 122, 176, 192, 210 and 236 of the Act, which come into force on the date or dates to be set by the Government;

WHEREAS it is expedient to set 1 January 2006 as the date of coming into force of sections 68, 101, 122, 176, 192, 210 and 236 of the Act;

IT IS ORDERED, therefore, on the recommendation of the Minister responsible for Government Administration and Chair of the Conseil du trésor:

THAT 1 January 2006 be set as the date of coming into force of sections 68, 101, 122, 176, 192, 210 and 236 of the Act to amend the Act respecting the Pension Plan of Peace Officers In Correctional Services and other legislative provisions (2004, c. 39).

ANDRÉ DICAIRE,
Clerk of the Conseil exécutif

7351

Regulations and other acts

Gouvernement du Québec

O.C. 1235-2005, 14 December 2005

An Act respecting the Pension Plan
of Management Personnel
(R.S.Q., c. R-12.1)

Amendments to the Order in Council concerning the special provisions in respect of classes of employees designated under section 23 of the Act respecting the Pension Plan of Management Personnel and to the Order in Council concerning the provisions respecting the determination of supplementary benefits in respect of certain classes of employees under section 208 of the Act respecting the Pension Plan of Management Personnel

WHEREAS, under the first paragraph of section 23 of the Act respecting the Pension Plan of Management Personnel (R.S.Q., c. R-12.1), the Government may establish special provisions with respect to classes of employees it designates;

WHEREAS, under the first paragraph of section 208 of the Act respecting the Pension Plan of Management Personnel, the Government may, with respect to classes of employees designated under the first paragraph of section 23 of the Act, establish a plan that provides for supplementary benefits payable from the date of retirement;

WHEREAS, on 17 September 2003, the Government made Order in Council 960-2003 establishing such special provisions and Order in Council 961-2003 establishing such a plan;

WHEREAS it is expedient to amend those Orders in Council;

IT IS ORDERED, therefore, on the recommendation of the Minister responsible for Government Administration and Chair of the Conseil du trésor:

THAT the Order in Council concerning amendments to the Order in Council concerning the special provisions in respect of classes of employees designated under section 23 of the Act respecting the Pension Plan of Management Personnel and to the Order in Council concerning the provisions respecting the determination of supplementary benefits in respect of certain classes of

employees under section 208 of the Act respecting the Pension Plan of Management Personnel, attached to this Order in Council, be made.

ANDRÉ DICAIRE,
Clerk of the Conseil exécutif

SCHEDULE

AMENDMENTS TO THE ORDER IN COUNCIL CONCERNING THE SPECIAL PROVISIONS IN RESPECT OF CLASSES OF EMPLOYEES DESIGNATED UNDER SECTION 23 OF THE ACT RESPECTING THE PENSION PLAN OF MANAGEMENT PERSONNEL * AND TO THE ORDER IN COUNCIL CONCERNING THE PROVISIONS RESPECTING THE DETERMINATION OF SUPPLEMENTARY BENEFITS IN RESPECT OF CERTAIN CLASSES OF EMPLOYEES UNDER SECTION 208 OF THE ACT RESPECTING THE PENSION PLAN OF MANAGEMENT PERSONNEL **

An Act respecting the Pension Plan
of Management Personnel
(R.S.Q., c. R-12.1, ss. 23 and 208)

1. Section 36 of the Order in Council concerning the special provisions in respect of classes of employees designated under section 23 of the Act respecting the Pension Plan of Management Personnel is amended

* The Order in Council concerning the special provisions in respect of classes of employees designated under section 23 of the Act respecting the Pension Plan of Management Personnel, made by Order in Council 960-2003 dated 17 September 2003 (2003, *G.O.* 2, 2963), was last amended by Order in Council 482-2005 dated 25 May 2005 (2005, *G.O.* 2, 1653). For previous amendments to that Order in Council, refer to the *Tableau des modifications et Index sommaire*, Québec Official Publisher, 2005, updated to 1 September 2005.

** The Order in Council concerning the provisions respecting the determination of supplementary benefits in respect of certain classes of employees under section 208 of the Act respecting the Pension Plan of Management Personnel, made by Order in Council 961-2003 dated 17 September 2003 (2003, *G.O.* 2, 2972), was amended once by Order in Council 482-2005 dated 25 May 2005 (2005, *G.O.* 2, 1653).

(1) by inserting “or under section 3 of the Regulation respecting pension credits obtained pursuant to sections 101 and 158 of the Act respecting the Government and Public Employees Retirement Plan made by Conseil du trésor Decision 197198 dated 30 October 2001” after “Plan” in the first paragraph;

(2) by replacing the second sentence of the second paragraph by the following sentence: “It is computed, for pension credits acquired under section 95 of that Act, according to the table in Schedule IV.3 to the Regulation under the Act respecting the Government and Public Employees Retirement Plan and, for the other pension credits, according to the method and actuarial assumptions provided for in Schedule I to that Regulation.”.

2. The following is inserted after section 36:

“**36.1.** For the purposes of the fifth paragraph of section 23 of the Act, the actuarial values of the benefits are established using the method and actuarial assumptions provided for in section 10.1 of the Regulation under the Act respecting the Pension Plan of Management Personnel approved by Conseil du trésor Decision 202420 dated 24 May 2005, subject to the following:

(1) if the employee or the person is less than three years from retirement, the pensionable salary for the retirement plans concerned by the transfer and that are prior to the year in which it becomes covered by this Order must also be taken into account in determining average pensionable salary;

(2) taking into account the following retirement rate for the employee or person as follows:

For the Pension Plan of Peace Officers in Correctional Services:

For an employee attaining or who would attain 32 years of service before age 50	<ul style="list-style-type: none"> • 100% at age 50
For an employee attaining or who would attain 30 years of service before age 60	<ul style="list-style-type: none"> • 60% at 30 years of service • 100% (of the remaining 40%) at 32 years of service
For an employee who would attain 30 years of service at age 60 or after	<ul style="list-style-type: none"> • 60% at age 60 • 100% (of the remaining 40%) at 32 years of service or at age 65 if the employee attains that age without attaining 32 years of service

For an employee with at least 32 years of service at the time of transfer

- 100% six months after the transfer

For an employee who is 60 years of age or older at the time of transfer

- 60% six months after the transfer
- 100% (of the remaining 40%) at 32 years of service or at age 65 if the employee attains that age without attaining 32 years of service

If the first two criteria apply, the assumption retained is that of the first criteria attained.

If the last two criteria apply, the assumption retained is that of 32 years of service.

For the Pension Plan of Management Personnel:

For an employee attaining or who would attain 35 years of service before age 55	<ul style="list-style-type: none"> • 100% at age 55
For an employee whose age and years of service add up or would add up to 88 or more “criteria 88” at age 55 or older but before age 60	<ul style="list-style-type: none"> • 60% at criteria 88 • 100% (of the remaining 40%) at 35 years of service or at age 65 if the employee attains that age without attaining 35 years of service
For an employee who has fewer than 28 years of service at age 60	<ul style="list-style-type: none"> • 60% at age 60 • 100% (of the remaining 40%) at age 65
For an employee who has at least 35 years of service at the time of transfer	<ul style="list-style-type: none"> • 100% six months after the transfer
For an employee who is 60 years of age or older at the time of transfer	<ul style="list-style-type: none"> • 60% six months after the transfer • 100% (of the remaining 40%) at 35 years of service or age 65 if the employee attains that age without attaining 35 years of service

If the last two criteria apply, the assumption retained is that of the criteria of 35 years of service.”.

3. Schedule IV is replaced by the following :

**“SCHEDULE IV
ASSUMPTIONS
(s. 14)**

Actuarial assumptions

(1) Rate of interest :

For fully-indexed and non-indexed benefits :

The interest rates are those determined in accordance with the Standard of Practice for Determining Pension Commuted Values confirmed by the board of directors of the Canadian Institute of Actuaries on 15 June 2004, hereafter called the “CIA Standard”.

For partially indexed benefits :

The interest rates are determined according to the following formula :

$$\frac{((1 + \text{interest rate for a non-indexed benefit}) / (1 + \text{indexing rate for a partially-indexed benefit})) - 1}{}$$

The result must be rounded to the nearest multiple of 0.25%.

(2) Indexing rate :

(a) for a fully-indexed benefit according to the rate of increase in the pension index, the indexing rate is computed in the manner described in the CIA Standard ;

(b) for a benefit indexed according to the excess of the rate of increase in the pension index (PI) over 3% or to half of the rate of increase in the pension index, the indexing rate corresponds respectively to the excess of the indexing rate computed in the manner provided in subparagraph a over 3% or to half the indexing rate computed in the manner provided in that subparagraph.

In order to take into account the inflation rate variations, the following additions are made to the results of effective indexing formulas for actuarial value computation purposes.

Inflation level	Addition to the result of the PI-3% formula	Adjusted indexing rate	Addition to the result of the 50% PI, min. PI-3% formula	Adjusted indexing rate
0.5	0.1	0.1	0.05	0.3
1.0	0.1	0.1	0.10	0.6
1.5	0.3	0.3	0.15	0.9
2.0	0.5	0.5	0.20	1.2
2.5	0.7	0.7	0.15	1.4
3.0	1.0	1.0	0.20	1.7
3.5	0.8	1.3	0.25	2.0
4.0	0.6	1.6	0.30	2.3
4.5	0.5	2.0	0.45	2.7
5.0	0.4	2.4	0.50	3.0

”.

4. Schedule V to the Regulation is replaced by the following :

**“SCHEDULE V
ASSUMPTIONS AND ACTUARIAL METHOD
(ss. 16 and 37)**

Actuarial method

The actuarial method is the “projected benefit method pro rated on service”.

Actuarial assumptions

(1) Mortality rates :

The mortality rates are determined in accordance with the CIA Standard.

(2) Interest rates :

For fully-indexed and non-indexed benefits :

The interest rates are those determined in accordance with the CIA Standard.

For partially indexed benefits :

The interest rates are determined according to the following formula :

$((1 + \text{interest rate for a non-indexed benefit}) / (1 + \text{indexing rate for a partially-indexed benefit})) - 1$

The result must be rounded to the nearest multiple of 0.25%.

(3) Indexing rate:

(a) for a fully-indexed benefit according to the rate of increase in the pension index, the indexing rate is computed in the manner described in the CIA Standard;

(b) for a benefit indexed according to the excess of the rate of increase in the pension index (PI) over 3% or to half of the rate of increase in the pension index, the indexing rate corresponds respectively to the excess of the indexing rate computed in the manner provided in subparagraph a over 3% or to half the indexing rate computed in the manner provided in that subparagraph.

In order to take into account the inflation rate variations, the following additions are made to the results of effective indexing formulas for actuarial value computation purposes.

Inflation level	Addition to the result of the PI-3% formula	Adjusted indexing rate	Addition to the result of the 50% PI, min. PI-3% formula	Adjusted indexing rate
0.5	0.1	0.1	0.05	0.3
1.0	0.1	0.1	0.10	0.6
1.5	0.3	0.3	0.15	0.9
2.0	0.5	0.5	0.20	1.2
2.5	0.7	0.7	0.15	1.4
3.0	1.0	1.0	0.20	1.7
3.5	0.8	1.3	0.25	2.0
4.0	0.6	1.6	0.30	2.3
4.5	0.5	2.0	0.45	2.7
5.0	0.4	2.4	0.50	3.0

(4) Turnover rate: Nil

(5) Disability rate: Nil

(6) Rate of increase of the MPE:

The annual increase of the maximum pensionable earnings within the meaning of the Québec Pension Plan corresponds to the annual rate of inflation plus 1%.

(7) Rate of increase of salaries:

The annual increase in salaries corresponds to the annual increase of the MPE, increased by the annual rate of salary increase.

Age	Annual rate of increase
18 - 35 years	5.75%
36 - 50 years	2.50%
51 years and over	0.88%

(8) Retirement rate:

For an employee whose age and years of service add up or would add up to 85 or more "criteria 85" at age 55 or older but before age 60

- 60% at criteria 85

- 100% (of the remaining 40%) at 35 years of service or at age 65 if the employee attains that age without attaining 35 years of service

For an employee who has fewer than 25 years of service at age 60 or older

- 60% at age 60
- 100% (of the remaining 40%) at age 65

For an employee who has at least 35 years of service at the time of transfer

- 100% six months after the transfer

For an employee who is 60 years of age or older at the time of transfer

- 60% six months after the transfer
- 100% (of the remaining 40%) at 35 years of service or age 65 if the employee attains that age without attaining 35 years of service

If the last two criteria apply, the assumption retained is that of the criteria of 35 years of service.

(9) Proportion of employees with a spouse at retirement:

Age	Male	Female
18 - 64 years old	85%	65%
65 - 79 years old	80%	30%
80 - 109 years old	60%	10%
110 years old	0%	0%

(10) Age difference between spouses at retirement:

— the male spouse of the member is assumed to be one year older;

— the female spouse of the member is assumed to be four years younger.

For the purposes of section 16 of the Act, the actuarial assumptions apply taking into account the rules in Part D of Section 3 of the Standard of Practice for Determining Pension Commuted Values confirmed by the Canadian Institute of Actuaries on 15 June 2004, hereafter called the “CIA Standard”.

5. Schedule II to the Order in Council concerning the provisions respecting the determination of supplementary benefits in respect of certain classes of employees under section 208 of the Act respecting the Pension Plan of Management Personnel is replaced by the following:

“SCHEDULE II
ASSUMPTIONS AND ACTUARIAL METHOD
(s. 4)

Actuarial method

The actuarial method is the “benefit allocation” method.

Actuarial assumptions

(1) Mortality rates:

The mortality rates are those determined in accordance with the Standard of Practice for Determining Pension Commuted Values confirmed by the board of directors of the Canadian Institute of Actuaries on 15 June 2004, hereafter called the “CIA Standard”.

(2) Interest rates:

For fully-indexed and non-indexed benefits:

The interest rates are those determined in accordance with the CIA Standard.

For partially-indexed benefits:

The interest rates are those determined according to the following formula:

$$((1 + \text{interest rate for a non-indexed benefit}) / (1 + \text{indexing rate for a partially-indexed benefit})) - 1$$

The result must be rounded to the nearest multiple of 0.25%.

(3) Indexing rate:

(a) for a fully-indexed benefit according to the rate of increase in the pension index, the indexing rate is computed in the manner described in the CIA Standard;

(b) for a benefit indexed according to the excess of the rate of increase in the pension index (PI) over 3% or to half of the rate of increase in the pension index, the indexing rate corresponds respectively to the excess of the indexing rate computed in the manner provided in subparagraph a over 3% or to half the indexing rate computed in the manner provided in that subparagraph.

In order to take into account the inflation rate variations, the following additions are made to the results of effective indexing formulas for actuarial value computation purposes.

Inflation level	Addition to the result of the PI-3% formula	Adjusted indexing rate	Addition to the result of the 50% PI, min. PI-3% formula	Adjusted indexing rate
0.5	0.1	0.1	0.05	0.3
1.0	0.1	0.1	0.10	0.6
1.5	0.3	0.3	0.15	0.9
2.0	0.5	0.5	0.20	1.2
2.5	0.7	0.7	0.15	1.4
3.0	1.0	1.0	0.20	1.7
3.5	0.8	1.3	0.25	2.0
4.0	0.6	1.6	0.30	2.3
4.5	0.5	2.0	0.45	2.7
5.0	0.4	2.4	0.50	3.0

(4) Turnover rate: Nil

(5) Disability rate: Nil

(6) Proportion of married persons at retirement:

Age	Male	Female
18 - 64 years old	85%	65%
65 - 79 years old	80%	30%
80 - 109 years old	60%	10%
110 years old	0%	0%

(7) Age difference between spouses at retirement:

— the male spouse of the member is assumed to be one year older;

— the female spouse of the member is assumed to be four years younger.”.

6. This Regulation comes into force on 1 January 2006.

7350

Gouvernement du Québec

O.C. 1244-2005, 4 December 2005

Environment Quality Act
(R.S.Q., c. Q-2)

Heavy vehicles — Environmental standards

Regulation respecting environmental standards for heavy vehicles

WHEREAS sections 31, 53 and 109.1 of the Environment Quality Act (R.S.Q., c. Q-2) confer on the Government the power to make regulations on the matters set forth therein;

WHEREAS, in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1) and section 124 of the Environment Quality Act, the draft Regulation respecting environmental standards for heavy vehicles was published in Part 2 of the *Gazette officielle du Québec* of 11 May 2005 with a notice that it could be made by the Government on the expiry of 60 days following that publication;

WHEREAS it is expedient to make the Regulation with amendments, considering the comments received following publication in the *Gazette officielle du Québec*;

IT IS ORDERED, therefore, on the recommendation of the Minister of Sustainable Development, Environment and Parks:

THAT the Regulation respecting environmental standards for heavy vehicles, attached to this Order in Council, be made.

ANDRÉ DICAIRE,
Clerk of the Conseil exécutif

Regulation respecting environmental standards for heavy vehicles

Environment Quality Act
(R.S.Q., c. Q-2, s. 31, 1st par., subpars. *a*, *c*, *d*, *e*, *h*, *h.1*, *h.2* and *l*, s. 53, pars. *a*, *b* and *c*, and ss. 109.1, 118.6 and 124.0.1)

CHAPTER I SCOPE AND INTERPRETATION

1. The purpose of this Regulation is to set environmental standards for heavy vehicles. The standards apply to the pollution control devices and systems on heavy vehicles and to the testing of heavy vehicle emissions.

For the purposes of this Regulation, roadside testing to assess compliance with the standards is to be conducted on public highways within the meaning of section 4 of the Highway Safety Code (R.S.Q., c. C-24.2).

2. The heavy vehicles to which this Regulation applies are

(1) heavy vehicles within the meaning of subparagraph *a* of subparagraph 3 of the first paragraph of section 2 of the Act respecting owners, operators and drivers of heavy vehicles (R.S.Q., c. P-30.3), except farm tractors within the meaning of section 2 of the Regulation respecting road vehicle registration made by Order in Council 1420-91 dated 16 October 1991; and

(2) buses, minibuses and tow trucks referred to in subparagraph *b* of subparagraph 3 of section 2 of that Act having a net mass in excess of 3,000 kg.

3. This Regulation does not apply to heavy vehicles when they are participating in an automobile contest, show or race on a track or other location closed to all other automobile traffic.

4. Owners of heavy vehicles to which this Regulation applies are those referred to in subparagraph 1 of section 2 of the Act respecting owners, operators and drivers of heavy vehicles.

5. A laboratory accredited by the Minister of Sustainable Development, Environment and Parks under section 118.6 of the Environment Quality Act (R.S.Q., c. Q-2) includes an establishment accredited to assess the compliance of heavy vehicles with the environmental standards prescribed by this Regulation.

CHAPTER II POLLUTION CONTROL DEVICES AND SYSTEMS

6. Every heavy vehicle being operated in the part of the territory of Québec situated south of the 55th parallel and every heavy vehicle sold, leased, placed at the disposal of a person for valuable consideration or offered in any way to be sold, leased or placed at the disposal of a person for valuable consideration must be equipped with a pollution control device or system in working order that reduces the emission of hydrocarbons, carbon monoxide, nitrogen oxide or particles into the atmosphere.

This section does not apply to heavy vehicles that, with regard to the contaminants referred to in the first paragraph, comply with the emission standards prescribed by the regulations under the Motor Vehicle Safety Act (S.C. 1993, c. 16) or the Canadian Environmental Protection Act (S.C. 1999, c. 33) without being equipped with a pollution control device or system.

7. No owner of a heavy vehicle may allow a heavy vehicle pollution control device or system to be removed or modified and no person may remove or modify such a device or system, except to replace a defective device or system.

8. A replacement pollution control device or system installed on a heavy vehicle must conform to the device or system used as a replacement device or system by the vehicle manufacturer. The identification code of the manufacturer of the replacement system or device must be indicated on the device or system.

9. Sections 6 to 8 do not apply to heavy vehicles modified to operate solely on propane gas or natural gas.

CHAPTER III HEAVY VEHICLE EMISSIONS

DIVISION I GENERAL

10. Heavy vehicles being operated in the part of the territory of Québec situated south of the 55th parallel must comply with the emission standards set out in this Chapter that apply to a vehicle powered by diesel, gasoline or gas.

11. The owner of a non-compliant heavy vehicle is required within 30 days after receiving a repair notice from the Minister to repair the vehicle or have it repaired and to obtain an attestation from an accredited establishment certifying that the heavy vehicle complies with the emission standards.

DIVISION II EMISSIONS FROM DIESEL-POWERED HEAVY VEHICLES

12. No air emission from a diesel-powered heavy vehicle may exceed the opacity percentages listed in the following table, based on the vehicle model year:

Model year	Opacity (%)
For two years following the date of coming into force of this Regulation	
1991 and later	45
1990 and earlier	60
For subsequent years	
1991 and later	40
1990 and earlier	55

13. The opacity of emissions from diesel-powered heavy vehicles is measured using an opacimeter in accordance with the Society of Automotive Engineers recommended practice J1667 Snap-Acceleration Smoke Test Procedure for Heavy-Duty Diesel Powered Vehicles.

DIVISION III EMISSIONS FROM GASOLINE OR GAS-POWERED HEAVY VEHICLES

14. No gasoline, natural gas or propane gas-powered heavy vehicle may emit hydrocarbons (HC) and carbon monoxide (CO) into the atmosphere in excess of the values listed in the following table, based on the vehicle model year:

Model year	HC (ppm)	CO (%)	Visible emissions (s/min)
≥ 1998	200	1	5
1988-97	220	1.2	5
1980-87	300	3	5
1975-79	400	4	5
1970-74	800	6.5	5
≤ 1969	1000	8	5

In addition, the sum of carbon dioxide (CO₂) and carbon monoxide (CO) concentrations must not be less than 6%.

15. Hydrocarbon, carbon dioxide and carbon monoxide concentration in gasoline or gas-powered vehicle emissions is measured using a four-gas or five-gas analyzer in accordance with the Preconditioned Two Speed Idle Test Procedure [USEPA Publication EPA-AA-TSS-I/M-90-3 January 1991 – Recommended I/M Short Test Procedures for the 1990's: Six Alternatives] and published by the United States Environmental Protection Agency.

CHAPTER IV ACCREDITED ESTABLISHMENTS

16. An accredited establishment must measure emissions from a heavy vehicle for which a repair notice has been notified by the Minister following roadside testing by highway controllers of the Société de l'assurance automobile du Québec pursuant to an agreement under sections 519.64 to 519.66 of the Highway Safety Code.

If the test results meet the requirements set out in Chapter III, the establishment issues an attestation to the owner of the heavy vehicle certifying that the heavy vehicle is in compliance with environmental standards at the time of the emission measurement.

The attestation must indicate, in addition to its number,

- (1) the licence plate number;
- (2) the name of the driver;
- (3) the name of the person who performed the emission measurement, the person's number, if any, the address or location of the measurement and the date and time of the measurement;

(4) the emission measurement result and the signature of the person who performed the measurement;

(5) the environmental standards that apply to the vehicle; and

(6) that the vehicle complies with the standards on the date and at the time of the emission measurement.

The establishment must send a copy of the attestation to the Minister using media-based information technology not later than the working day that follows the working day on which the attestation is issued.

CHAPTER V PENALTIES

17. Every owner of a heavy vehicle being operated in the part of the territory of Québec situated south of the 55th parallel when the vehicle does not conform to section 6 is liable to a fine of

- (1) \$300 to \$600, in the case of a natural person; and
- (2) \$600 to \$1,200, in the case of a legal person.

Every person who sells, leases, places at the disposal of a person for valuable consideration or offers in any way to sell, lease or place at the disposal of a person for valuable consideration a heavy vehicle that does not conform to section 6 is liable to the fine under the first paragraph.

18. Every owner of a heavy vehicle who allows a pollution control device or system to be removed or modified contrary to section 7 is liable to a fine of

- (1) \$750 to \$1,500, in the case of a natural person; and
- (2) \$1,500 to \$3,000, in the case of a legal person.

Every person who removes or modifies a pollution control device or system contrary to section 7 is liable to the fine under the first paragraph.

19. Every person who installs a replacement pollution control device or system that does not conform to section 8 is liable to a fine of

- (1) \$750 to \$1,500, in the case of a natural person; and
- (2) \$1,500 to \$3,000, in the case of a legal person.

20. Every owner of a heavy vehicle that does not comply with section 10 is liable to a fine of

- (1) \$100 to \$200, in the case of a natural person; and
- (2) \$200 to \$400, in the case of a legal person.

21. Every owner of a heavy vehicle who does not comply with the requirements of section 11 is liable to a fine of

- (1) \$750 to \$1,500, in the case of a natural person; and
- (2) \$1,500 to \$3,000, in the case of a legal person.

22. In the case of a second or subsequent offence committed by the same offender, with the same vehicle, within two years following a conviction for an offence under the same provision as that for which the greater penalty is requested, the fines provided in this Chapter are doubled.

23. This Regulation comes into force on 1 June 2006, except sections 17 to 22 which come into force on 1 September 2006.

7354

Gouvernement du Québec

O.C. 1246-2005, 14 December 2005

Highway Safety Code
(R.S.Q., c. C-24.2)

Road vehicle registration — Amendments

Regulation to amend the Regulation respecting road vehicle registration

WHEREAS, under paragraphs 3, 4.1, 7, 8.5, 8.7, 8.8, 11, 11.2 and 12 of section 618 of the Highway Safety Code (R.S.Q., c. C-24.2), the Government may by regulation establish standards on the matters governed by those provisions, in particular on additional duties exigible for obtaining the registration of a road vehicle, the right to put a road vehicle into operation and retain the right to operate it;

WHEREAS, under section 619.4 of the Code, the Government may determine, by regulation, a class of road vehicles which are seven years old or less, whose value

exceeds \$40,000 and in respect of which an additional duty corresponding, on an annual basis, to 1% of the value of the vehicle in excess of \$40,000 is payable, as well as the rules for the calculation of the additional duty and the age of a vehicle and the rules for the determination of the value of a vehicle, which value determination rules may refer to a price or value fixed by another government, a body or a person specified by the regulation;

WHEREAS, under section 619.5 of the Code, the Government may establish, by regulation, a class of road vehicles equipped with an engine with a displacement it determines in respect of which an additional duty is payable and fix the amount of the additional duty according to the vehicle's engine displacement or determine the methods to calculate the additional duty;

WHEREAS, under section 47 of the Act respecting the Société de financement des infrastructures locales du Québec (R.S.Q., c. S-11.0102), the first regulation made under sections 618, 619.4 and 619.5 of the Highway Safety Code to determine the rules governing the application of the additional duty in respect of road vehicles equipped with an engine with a displacement determined by regulation is not subject to the publication requirement or the date of coming into force provided in sections 8 and 17 of the Regulations Act (R.S.Q., c. R-18.1); such Regulation comes into force on the date of its publication in the *Gazette officielle du Québec* and has effect from the date or dates set in the regulation but not prior to 1 November 2004;

WHEREAS the Regulation respecting road vehicle registration was made by Order in Council 1420-91 dated 16 October 1991;

WHEREAS it is expedient to make the Regulation to amend the Regulation respecting road vehicle registration;

IT IS ORDERED, therefore, on the recommendation of the Minister of Transport and Minister responsible for the Capitale-Nationale region:

THAT the Regulation to amend the Regulation respecting road vehicle registration, attached to this Order in Council, be made.

ANDRÉ DICAIRE,
Clerk of the Conseil exécutif

Regulation to amend the Regulation respecting road vehicle registration *

Highway Safety Code

(R.S.Q., c. C-24.2, s. 618, pars. 3, 4.1, 7, 8.5, 8.7, 8.8, 11, 11.2 and 12, ss. 619.4 and 619.5)

1. Section 2 of the Regulation respecting road vehicle registration is amended

(1) by inserting the following definition after the definition of “legal person” in the first paragraph :

““model year” means the year used by the manufacturer of a road vehicle to designate a particular vehicle model irrespective of the calendar year in which the vehicle was produced; the model year is indicated by a code in the vehicle serial number in accordance with the Motor Vehicle Safety Act (S.C. 1993, c. 16); (*année de modèle*)”;

(2) by replacing the definition of “commercial vehicle” by the following :

““commercial vehicle” means a motor vehicle owned by a legal person, other than a truck, a bus, a minibus or a vehicle referred to in subparagraphs 2 to 11 of the first paragraph of section 102; (*véhicule commercial*)”.

2. Section 2.1 is amended

(1) by replacing “The additional duty exigible for obtaining the registration of a road vehicle and the right to operate it and the additional duty exigible to retain that right applies solely to a motor vehicle” by “The category of road vehicles which are seven years old or less, whose value exceeds \$40,000 and in respect of which an additional duty is payable consists of motor vehicles”;

(2) by adding the following paragraph at the end :

“For the purposes of this section, the age of a motor vehicle is the number of years between the model year

of the vehicle and the current calendar year inclusively, and a vehicle whose model year is the same as or subsequent to the current calendar year is considered to be a vehicle less than one year old.”.

3. The following is inserted after section 2.1 :

“**2.1.1.** The category of road vehicles having a large engine displacement in respect of which an additional duty is payable consists of motor homes, commercial vehicles and passenger vehicles equipped with an engine with a displacement of 4 litres or greater. Engine displacements of 3.95 to 3.99 litres are deemed to be engine displacements of 4 litres.

However, the category of road vehicles having a large engine displacement referred to in the first paragraph does not include

(1) a road vehicle referred to in section 98 or 99 ;

(2) a road vehicle owned by a person referred to in section 122 or 123 ;

(3) a road vehicle specially adapted for the transportation of a person requiring the use of a rigid frame wheelchair or a 3-wheel or 4-wheel scooter ;

(4) a taxi ;

(5) a farm motor vehicle ;

(6) a road vehicle used in a locality not linked to the Québec highway system ;

(7) a road vehicle used exclusively on private lands or roads and that is not intended for operation on public highways ;

(8) a hand-crafted vehicle ;

(9) a road vehicle whose model year is prior to 1995 ;
or

(10) a road vehicle used exclusively in stations, ports and airports.”.

4. Section 3 is amended by striking out “in the case of a motorcycle or moped” in paragraph 7.

5. Section 13 is amended by replacing “cylinder displacement in the case of a motorcycle or moped” in subparagraph *d* of paragraph 6 by “engine displacement”.

* The Regulation respecting road vehicle registration, made by Order in Council 1420-91 dated 16 October 1991 (1991, *G.O.* 2, 4111), was last amended by the regulation made by Order in Council 909-2005 dated 4 October 2005 (2005, *G.O.* 2, 4495). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Québec Official Publisher, 2005, updated to 1 September 2005.

6. The following is inserted after section 18.1:

“**18.2.** For the purpose of calculating the additional duty payable in respect of a road vehicle in the category of road vehicles referred to in the first paragraph of section 2.1.1, the engine displacement is rounded off to the nearest decilitre and if the engine displacement is equidistant between two decilitres, it is rounded off to the higher decilitre.”.

7. Section 19 is amended by replacing “the additional duty” in the first paragraph by “the additional duties”.

8. Section 20 is amended by replacing “the additional duty” by “the additional duties”.

9. Section 21 is amended by replacing “the additional duty” by “the additional duties”.

10. Section 24 is amended by replacing “the additional duty” in the part preceding paragraph 1 by “the additional duties”.

11. Section 24.1 is amended by replacing “the additional duty” in the first paragraph by “the additional duties”.

12. Section 47 is amended by adding the following sentence at the end of the first paragraph: “The engine displacement must be provided only in the case of a motorcycle or mop.”.

13. Section 55.1 is revoked.

14. Section 61.1 is amended by replacing “In addition to the fees fixed in this Division, if a motor vehicle is 7 years old or less and valued at more than \$40,000, an additional duty is payable for registration of that vehicle and the right to operate it. The duty” by “In respect of a road vehicle in the category of road vehicles referred to in section 2.1, the additional duty payable for registration of the vehicle and the right to operate it”.

15. The following is inserted after section 61.1:

“**61.2.** In respect of a road vehicle in the category of road vehicles referred to in the first paragraph of section 2.1.1, the additional duty payable for registration of the vehicle and the right to operate it is calculated by multiplying the monthly duty fixed in section 90.1.1 by the number of full months, plus one, between the date on which registration is applied for and the last day of the month preceding the last month during which the amounts provided for in the first paragraph of section 31.1 of the Highway Safety Code next become due.”.

16. Section 67 is amended

(1) by replacing “the additional duty” in the first paragraph by “the additional duties”;

(2) by inserting “payable in respect of a road vehicle in the category of road vehicles referred to in section 2.1” after “duty” in the fifth paragraph;

(3) by inserting the following after the fifth paragraph:

“The additional duty payable in respect of a road vehicle in the category of road vehicles referred to in the first paragraph of section 2.1.1 is calculated by multiplying the monthly duty fixed in section 90.1.1 by the number of full months, plus one, which comprise the part of the 12-month period not affected by the election.”.

17. Section 68 is amended by replacing “the additional duty provided for in section 142.1” in the first paragraph by “the additional duties provided for in sections 142.1 and 142.2”.

18. Section 69 is amended by replacing “the additional duty provided for in section 142.1” in the first paragraph by “the additional duties provided for in sections 142.1 and 142.2”.

19. Section 72 is amended

(1) by replacing “the additional duty” in the first paragraph by “the additional duties”;

(2) by inserting “payable in respect of a road vehicle in the category of road vehicles referred to in section 2.1” after “duty” in the sixth paragraph;

(3) by adding the following paragraph at the end:

“The additional duty payable in respect of a road vehicle in the category of road vehicles referred to in the first paragraph of section 2.1.1 is calculated by multiplying the monthly duty fixed in section 90.1.1 by the number of full months, plus one, which comprise the part of the 12-month period preceding registration cancellation. If the duty is paid upon issue of new registration, the applicant for registration must also pay the additional duty prescribed by section 61.2.”.

20. Section 73 is amended

(1) by replacing “the additional duty” in the first paragraph by “the additional duties”;

(2) by inserting “payable in respect of a road vehicle in the category of road vehicles referred to in section 2.1” after “duty” in the fifth paragraph;

(3) by inserting the following after the fifth paragraph:

“The additional duty payable in respect of a road vehicle in the category of road vehicles referred to in the first paragraph of section 2.1.1 is calculated by multiplying the monthly duty fixed in section 90.1.1 by the number of full months, plus one, between the date of the lifting of the prohibition and the following due date for payment of the duty.”.

21. Section 74 is amended

(1) by replacing “the additional duty” in the first paragraph by “the additional duties”;

(2) by inserting “payable in respect of a road vehicle in the category of road vehicles referred to in section 2.1” after “duty” in the fifth paragraph;

(3) by inserting the following after the fifth paragraph:

“The additional duty payable in respect of a road vehicle in the category of road vehicles referred to in the first paragraph of section 2.1.1 is calculated by multiplying the monthly duty fixed in section 90.1.1 by the number of full months, plus one, which comprise that part of the 12-month period.”.

22. Section 75 is amended

(1) by replacing “the additional duty” in the first paragraph by “the additional duties”;

(2) by inserting “payable in respect of a road vehicle in the category of road vehicles referred to in section 2.1” after “duty” in the fifth paragraph;

(3) by inserting the following after the fifth paragraph:

“The additional duty payable in respect of a road vehicle in the category of road vehicles referred to in the first paragraph of section 2.1.1 is calculated by multiplying the monthly duty fixed in section 90.1.1 by the number of full months, plus one, between the date of the lifting of the prohibition and the following due date for payment of the duty.”.

23. Section 76 is amended

(1) by replacing “the additional duty” in the first paragraph by “the additional duties”;

(2) by inserting “payable in respect of a road vehicle in the category of road vehicles referred to in section 2.1” after “duty” in the sixth paragraph;

(3) by adding the following paragraph at the end:

“The additional duty payable in respect of a road vehicle in the category of road vehicles referred to in the first paragraph of section 2.1.1 is calculated by multiplying the monthly duty fixed in section 90.1.1 by the number of full months, plus one, which comprise the part of the 12-month period preceding registration cancellation. If the duty is paid upon issue of registration, the applicant for registration must also pay the additional duty prescribed by section 61.2.”.

24. Section 77 is amended

(1) by replacing “the additional duty” in the first paragraph by “the additional duties”;

(2) by inserting “payable in respect of a road vehicle in the category of road vehicles referred to in section 2.1” after “duty” in the fifth paragraph;

(3) by inserting the following after the fifth paragraph:

“The additional duty payable in respect of a road vehicle in the category of road vehicles referred to in the first paragraph of section 2.1.1 is calculated by multiplying the monthly duty fixed in section 90.1.1 by the number of full months, plus one, which comprise that part of the 12-month period.”.

25. Section 90.1 is amended by replacing “The” in the first paragraph by “In respect of a road vehicle in the category of road vehicles referred to in section 2.1, the”.

26. The following is inserted after section 90.1:

90.1.1. In respect of a road vehicle in the category of road vehicles referred to in the first paragraph of section 2.1.1, the additional monthly duty is calculated by dividing the duty fixed in section 142.2 based on the vehicle’s engine displacement by 12.”.

27. The title of Division XII of Chapter IV is replaced by the following: “ADDITIONAL DUTIES PAYABLE TO RETAIN THE RIGHT TO OPERATE A ROAD VEHICLE”.

28. Section 142.1 is amended by replacing “In addition to the fees fixed in this chapter, if a vehicle is 7 years old or less and is valued at more than \$40,000, an additional annual duty is payable to retain the right to operate the vehicle. The right” by “In respect of a road vehicle in the category of road vehicles referred to in section 2.1, the additional annual duty payable to retain the right to operate the vehicle”.

29. The following is inserted after section 142.1:

“**142.2.** The additional annual duty payable to retain the right to operate a road vehicle in the category of road vehicles referred to in the first paragraph of section 2.1.1 is shown opposite the vehicle’s engine displacement:

Engine displacement (litres)	Additional annual duty
4	\$30
4.1	\$40
4.2	\$50
4.3	\$60
4.4	\$70
4.5	\$80
4.6	\$90
4.7	\$100
4.8	\$110
4.9	\$120
5	\$130
5.1	\$140
5.2 or greater	\$150

30. Section 162 is amended by replacing “the additional duty” in the first paragraph by “the additional duties”.

31. Section 163 is amended by replacing “the additional duty” by “the additional duties”.

32. Section 164 is amended by replacing “the additional duty” in the first paragraph by “the additional duties”.

33. Section 170.1 is amended

(1) by inserting “in respect of a road vehicle in the category of road vehicles referred to in section 2.1” after “the additional duty”;

(2) by replacing “motor vehicle” by “road vehicle”.

34. The following is inserted after section 170.1:

“**170.2.** The reimbursement of the additional duty in respect of a road vehicle in the category of road vehicles referred to in the first paragraph of section 2.1.1 is determined by multiplying the additional monthly duty applicable to the road vehicle concerned by the number of full months from the date of the application for reimbursement or, in the cases referred to in section 169, from the date of the event or the date of the new registration to the expiry date of the period for which the additional duty was paid.”.

35. Section 179 is amended by replacing the words “additional duty” wherever they appear by “additional duties”.

36. This Regulation comes into force on the date of its publication in the *Gazette officielle du Québec* and has effect from 1 November 2004, except sections 14 to 18 and 22 to 24 which have effect from 1 January 2005.

7352

Gouvernement du Québec

O.C. 1247-2005, 14 December 2005

Automobile Insurance Act
(R.S.Q., c. A-25)

**Determination of income and employment
and payment of the indemnity in section 83.30
— Amendments**

CONCERNING the Regulation to amend the Regulation respecting the determination of income and employment and the payment of the indemnity in section 83.30 of the Act

WHEREAS under paragraph 11 of section 195 of the Automobile Insurance Act (R.S.Q., c. A-25) the Société de l’assurance automobile du Québec may, by regulation, establish the method for computing the net income of a victim and the amount equivalent to the income tax;

WHEREAS the Regulation respecting the determination of income and employment and the payment of the indemnity in section 83.30 of the Act was approved by Order in Council 1923-89 dated 13 December 1989;

WHEREAS at the session of its board of directors on 25 November 2005, the Société made the Regulation to amend the Regulation respecting the determination of income and employment and the payment of the indemnity in section 83.30 of the Act;

WHEREAS under section 197 of the Act, regulations of the Société must be approved by the Government;

WHEREAS under section 12 of the Regulations Act (R.S.Q., c. R-18.1), a proposed regulation may be approved without having been published as prescribed by section 8, if the authority approving it is of the opinion that the urgency of the situation requires it;

WHEREAS under section 18, a regulation may come into force between the date of its publication and the date applicable under section 17 where the authority approving it is of the opinion that the urgency of the situation requires it;

WHEREAS under sections 13 and 18, the reason justifying the absence of such prior publication and the coming into force shall be published with the regulation;

WHEREAS in the opinion of the Government, the urgency due to the following circumstances justifies the absence of prior publication and the coming into force of the Regulation to amend the Regulation respecting the determination of income and employment and the payment of the indemnity in section 83.30 of the Act, attached hereto:

— the Act respecting parental insurance (R.S.Q., c. A-29.011), as amended by chapter 13 of the Statutes of 2005, comes into force on 1 January 2006;

— the Société de l'assurance automobile is required to comply with that Act;

— the income compensation paid to an automobile accident victim must be calculated in accordance with provisions of that Act from 1 January 2006;

WHEREAS it is expedient to approve the Regulation;

IT IS ORDERED, therefore, on the recommendation of the Minister of Transport and Minister Responsible for the Capitale-Nationale Region:

THAT the Regulation to amend the Regulation respecting the determination of income and employment and the payment of the indemnity in section 83.30 of the Act, attached hereto, be approved.

ANDRÉ DICAIRE,
Clerk of the Conseil exécutif

Regulation to amend the Regulation respecting the determination of income and employment and the payment of the indemnity in section 83.30 of the Act*

Automobile Insurance Act
(R.S.Q., c. A-25, s. 195, par. 11)

1. The Regulation respecting the determination of income and employment and the payment of the indemnity in section 83.30 of the Act, approved by Order in Council 1923-89 dated 13 December 1989, is amended by adding the following paragraph to section 9:

“Where this calculation involves a rate that is expressed to more than two decimal points, only the first two are retained and the second decimal is rounded off to the next highest unit where the third decimal is greater than four.”.

2. Section 10 is amended by substituting the following for paragraph 1:

“(1) the yearly premium payable:

(a) under the Employment Insurance Act (S.C. (1996), c. 23), as determined in accordance with section 11;

(b) under the Act respecting parental insurance (R.S.Q., c. A-29.011), as amended by chapter 13 of the Statutes of 2005, determined in accordance with section 11.1.”.

* The only amendments to the Regulation respecting the determination of income and employment and the payment of the indemnity in section 83.30 of the Act, approved by Order in Council 1923-89 dated 13 December 1989 (1989, *G.O.*, 4652), were made by the regulation approved by O.C. 200-98 dated 17 February 1998 (1998, *G.O.* 2, 1209).

3. The Regulation is amended by inserting the following after section 11 :

“**11.1** In order to compute the yearly premium payable under the Act respecting parental insurance, a victim is deemed to hold employment covered by that Act, at the employer’s place of business, without taking into consideration the exceptions prescribed in the said Act.”

4. This regulation comes into force on 1 January 2006.

7348

Gouvernement du Québec

O.C. 1249-2005, 14 December 2005

An Act respecting parental insurance
(R.S.Q., c. A-29.011)

Taxation Act
(R.S.Q., c. I-3)

Licenses Act
(R.S.Q., c. L-3)

An Act respecting the Ministère du Revenu
(R.S.Q., c. M-31)

An Act respecting the Québec Pension Plan
(R.S.Q., c. R-9)

An Act respecting the Québec sales tax
(R.S.Q., c. T-0.1)

Fuel Tax Act
(R.S.Q., c. T-1)

Various regulations of a fiscal nature

— Amendments

Parental insurance plan premiums

Regulation respecting parental insurance plan premiums and other regulations to amend various regulations of a fiscal nature

WHEREAS, under the first paragraph of section 78 of the Act respecting parental insurance (R.S.Q., c. A-29.011), the Government may make regulations requiring any person in a prescribed class of persons to file prescribed returns in relation to any information necessary to determine a premium under Chapter IV of the Act and to transmit, where applicable, a copy of such a return or an extract therefrom to any prescribed person and prescribing the measures that are required for the purposes of Chapter IV ;

WHEREAS, under subparagraphs *e*, *e.2* and *f* of the first paragraph of section 1086 of the Taxation Act (R.S.Q., c. I-3), the Government may make regulations to establish classes of property for the purposes of section 130 of the Act, to require any person included in one of the classes of persons it determines to file any return it may prescribe relating to any information necessary for the establishment of an assessment provided for in the Act and to send, where applicable, a copy of the return or of a part thereof to any person to whom the return or part thereof relates and to whom it indicates in the regulation, and to generally prescribe the measures required for the application of the Act ;

WHEREAS, under subparagraph *d* of the first paragraph of section 5 of the Licenses Act (R.S.Q., c. L-3), the Government may make any other regulation necessary for the application of the Act ;

WHEREAS, under section 144 of that Act, enacted by section 307 of chapter 1 of the Statutes of 2005, the Licenses Act ceases to apply as of 1 September 2004 in respect of the situation described in that section ;

WHEREAS, under subparagraph 4 of the first paragraph of section 9.0.6 of the Act respecting the Ministère du Revenu (R.S.Q., c. M-31), the Government may make regulations to take any other measures necessary to implement the agreement referred to in section 2 of the Act and its amendments ;

WHEREAS, under the first paragraph of section 96 of that Act, the Government may make regulations, in particular to prescribe the measures required to carry out the Act and to exempt from the duties provided for by a fiscal law, under the conditions which it prescribes, the prescribed offices of a political division of a foreign State, the members of those offices and the members of their families ;

WHEREAS, under paragraph *a* of section 81 of the Act respecting the Québec Pension Plan (R.S.Q., c. R-9), the Government may make regulations prescribing anything that by Title III of the Act is to be prescribed ;

WHEREAS, under the first paragraph of section 677 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1), the Government may make regulations to prescribe the measures required for the purposes of the Act ;

WHEREAS, under the second paragraph of section 18 of the Fuel Tax Act (R.S.Q., c. T-1), the persons referred to in the first paragraph of that section shall pay fees relating to the colouring of fuel oil to the Minister in the amount, according to the terms and conditions and within the time prescribed by regulation ;

WHEREAS subparagraph *q* of the first paragraph of section 1 of the Act provides that the expression “regulation” means any regulation made by the Government under the Act;

WHEREAS it is expedient to make the Regulation respecting parental insurance plan premiums to complete Chapter IV of the Act respecting parental insurance by way of regulatory provisions, specifying the calculation to be used for the deduction at source of employees’ premiums, determining the prescribed amounts to which certain provisions relating to adjustment payments and the definition of “eligible wages” added in section 43 of that Act by section 25 of the Act to amend the Act respecting parental insurance and other legislative provisions (2005, c. 13) refer, identifying the prescribed plans to which certain persons who are resident in Québec may be subject and requiring employers to file an annual information return in respect of their employees’ eligible wages;

WHEREAS it is expedient to amend the Regulation respecting the Taxation Act (R.R.Q., 1981, c. I-3, r.1), the Regulation respecting the application of the Licenses Act (R.R.Q., 1981, c. L-3, r.1), the Regulation respecting fiscal administration (R.R.Q., 1981, c. M-31, r.1), the Regulation respecting fiscal privileges granted to members of a diplomatic mission or consular post and to the members of their families (Order in Council 1466-98 dated 27 November 1998) and the Regulation respecting the Québec sales tax (Order in Council 1607-92 dated 4 November 1992), primarily to give effect to the fiscal measures introduced into the Taxation Act, the Licenses Act and the Act respecting the Québec sales tax by chapter 21 of the Statutes of 2004 and by chapter 1 of the Statutes of 2005 and announced by the Minister of Finance in the Budget Speeches delivered on 1 November 2001, 12 June 2003 and 30 March 2004 and in the Information Bulletins published by the Ministère des Finances, in particular on 27 October 2000, 5 July 2001, 21 February 2002, 19 December 2002, 12 May 2004, 12 November 2004, 17 December 2004, 16 February 2005 and 13 May 2005 and in the technical document dated 13 February 1991;

WHEREAS it is expedient to amend the Regulation respecting the application of the Fuel Tax Act (R.R.Q., 1981, c. T-1, r.1) to change the base period that is used to calculate certain fees relating to the colouring of fuel oil;

WHEREAS it is expedient, with a view to more efficient application of the Taxation Act, the Act respecting the Ministère du Revenu, the Act respecting the Québec Pension Plan and the Act respecting the Québec sales tax, to amend the Regulation respecting the Taxation

Act, the Regulation respecting fiscal administration, the Regulation respecting contributions to the Québec Pension Plan (R.R.Q., 1981, c. R-9, r.2) and the Regulation respecting the Québec sales tax to make technical and consequential amendments;

WHEREAS it is expedient to amend the Regulation to amend the Regulation respecting the application of the Tobacco Tax Act, the Regulation respecting the application of the Licenses Act, the Regulation respecting fiscal administration, the Regulation respecting the Québec sales tax and the Regulation respecting the application of the Fuel Tax Act (Order in Council 1635-96 dated 18 December 1996) and the Regulation to amend the Regulation respecting the Taxation Act (Order in Council 1451-2000 dated 13 December 2000) to change a date of application relating to a provision amended or revoked by those regulations;

WHEREAS, under section 12 of the Regulations Act (R.S.Q., c. R-18.1), a proposed regulation may be made without having been published as provided in section 8 of that Act, if the authority making it is of the opinion that the fiscal nature of the norms established, amended or revoked in the regulation warrants it;

WHEREAS, under section 18 of that Act, a regulation may come into force on the date of its publication in the *Gazette officielle du Québec* where the authority that has made it is of the opinion that the fiscal nature of the norms established, amended or revoked in the regulation warrants it;

WHEREAS the Government is of the opinion that the fiscal nature of the norms established, amended or revoked by the Regulations warrants the absence of prior publication and such coming into force;

WHEREAS, under section 27 of that Act, the Act does not prevent a regulation from taking effect before the date of its publication in the *Gazette officielle du Québec* where the Act under which it is made expressly provides therefor;

WHEREAS, under the second paragraph of section 78 of the Act respecting parental insurance, a regulation made under Chapter IV of the Act comes into force on the date of its publication in the *Gazette officielle du Québec* and, if the regulation so provides, may have effect from a date that is later or earlier than the date of publication; in the latter case, however, the date may not be earlier than the date on which the legislative provision under which the regulation is made becomes effective;

WHEREAS, under the second paragraph of section 1086 of the Taxation Act, the regulations made under the Act 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 period prior to their publication, but not prior to the taxation year 1972;

WHEREAS, under the second paragraph of section 5 of the Licenses Act, every regulation made under the Act comes into force on the date of its publication in the *Gazette officielle du Québec* or on any later date fixed therein;

WHEREAS, under section 97 of the Act respecting the Ministère du Revenu, every regulation made under the Act comes into force on the date of its publication in the *Gazette officielle du Québec* or on any later date fixed therein; such a regulation may also, if it so provides, apply to a period prior to its publication;

WHEREAS, under section 82.1 of the Act respecting the Québec Pension Plan, every regulation made under Title III of the Act comes into force on the date of its publication in the *Gazette officielle du Québec* or on any later date fixed therein; such a regulation may also, once published and where it so provides, take effect from a date prior to its publication but not prior to the date from which the legislation under which it is made takes effect;

WHEREAS, under the second paragraph of section 677 of the Act respecting the Québec sales tax, a regulation made under the Act comes into force on the date of its publication in the *Gazette officielle du Québec*, unless it fixes another date which may in no case be prior to 1 July 1992;

WHEREAS, under section 56 of the Fuel Tax Act, every regulation made under the Act comes into force on the date of its publication in the *Gazette officielle du Québec* or on any later date fixed therein; such a regulation may also, once published and where it so provides, take effect on a date prior to its publication but not prior to the date on which the legislative provision under which it is made takes effect;

IT IS ORDERED, therefore, on the recommendation of the Minister of Revenue:

THAT the Regulations attached to this Order in Council be made:

— Regulation respecting parental insurance plan premiums;

— Regulation to amend the Regulation respecting the Taxation Act;

— Regulation to amend the Regulation respecting the application of the Licenses Act;

— Regulation to amend the Regulation respecting fiscal administration;

— Regulation to amend the Regulation respecting fiscal privileges granted to members of a diplomatic mission or consular post and to the members of their families;

— Regulation to amend the Regulation respecting contributions to the Québec Pension Plan;

— Regulation to amend the Regulation respecting the Québec sales tax;

— Regulation to amend the Regulation respecting the application of the Fuel Tax Act;

— Regulation to amend the Regulation to amend the Regulation respecting the application of the Tobacco Tax Act, the Regulation respecting the application of the Licenses Act, the Regulation respecting fiscal administration, the Regulation respecting the Québec sales tax and the Regulation respecting the application of the Fuel Tax Act made by Order in Council 1635-96 dated 18 December 1996;

— Regulation to amend the Regulation to amend the Regulation respecting the Taxation Act made by Order in Council 1451-2000 dated 13 December 2000.

ANDRÉ DICAIRE,
Clerk of the Conseil exécutif

Regulation respecting parental insurance plan premiums

An Act respecting parental insurance
(R.S.Q., c. A-29.011, s. 78)

DIVISION I INTERPRETATION

1. In this Regulation, unless the context indicates otherwise,

“Act” means the Act respecting parental insurance
(R.S.Q., c. A-29.011);

“adjustment payment” means an adjustment payment within the meaning of section 74.5 of the Act;

“applicable premium rate” means the premium rate referred to in subparagraph 1 of the first paragraph of section 6 of the Act;

“maximum insurable earnings” for a year means the maximum insurable earnings within the meaning of section 5 of the Act for that year;

“pay period” means the regular period for which an employee is paid or, if there is no regular period, the number of days for which an employee is actually paid.

DIVISION II ELIGIBLE WAGES

2. For the purposes of paragraph 2 of the definition of “eligible wages” of a person for a year, in respect of an employment and in relation to an establishment, set out in the first paragraph of section 43 of the Act, a prescribed amount paid to the person during the year is an amount paid to the person in respect of that employment and that would be included in the total amount of earnings that the person has from all insurable employment within the meaning of section 2 of the Insurable Earnings and Collection of Premiums Regulations, made under section 108 of the Employment Insurance Act (Statutes of Canada, 1996, chapter 23), if insurable earnings from that employment were determined for the year in respect of the person for the purposes of that Act.

DIVISION III PRESCRIBED PLAN

3. For the purposes of subparagraph 3 of the first paragraph of section 43.1 and subparagraph *b* of subparagraph 2 of the first paragraph of section 53.1 of the Act, a prescribed plan is a plan established under a law of a state of the United States that meets the following conditions:

(1) it is similar to the plan established by the Employment Insurance Act (Statutes of Canada, 1996, chapter 23); and

(2) it provides for the payment of one or more benefits similar to one or more benefits for which payment is provided under the Act.

In this section, “state of the United States” means a state within the meaning of subparagraph *ii* of paragraph *a* of article 1 of the Agreement Between Canada and the United States Respecting Unemployment Insurance.

DIVISION IV DEDUCTION AT SOURCE

4. For the purposes of section 60 of the Act, the amount prescribed as the employee’s premium that an employer is required to deduct from the wages paid to an employee in respect of an employment corresponds to

(1) the product obtained by multiplying the applicable premium rate by the aggregate of the amounts each of which is the portion of the employee’s eligible wages paid to the employee for the pay period in respect of the employment in relation to an establishment of the employer in Québec; or

(2) the amount determined in the table drawn up by the Minister under section 60 of the Act, taking into account the portion of the employee’s eligible wages paid to the employee for the pay period in respect of the employment in relation to an establishment of the employer in Québec.

5. Where the result obtained under paragraph 1 of section 4 is an amount containing a fraction of a cent,

(1) the fraction is disregarded if it is less than one-half, unless the application of this rule operates to produce a result of zero; or

(2) in all other cases, the fraction is counted as one cent.

6. The amount prescribed that is determined pursuant to section 4 for a pay period must not exceed the difference between the product obtained by multiplying the applicable premium rate by the maximum insurable earnings for the year and the total of the premiums deducted by the employer from the employee’s wages since the beginning of the year or that should have been deducted under this Regulation.

Despite the foregoing, if, during a year, an employer immediately succeeds another employer following the formation or winding-up of a legal person or following the acquisition of a major portion of the property of a business or of a separate part of a business, without there being an interruption of the services provided by an employee, the new employer must, for the purpose of applying the rule provided for in the first paragraph, take into account the premiums deducted from the employee’s wages since the beginning of the year by the preceding employer.

DIVISION V RETURN

7. An employer is required to file an annual information return in prescribed form in respect of the eligible wages on which the employer is required to pay and from which the employer is required to deduct premiums under, respectively, sections 59 and 60 of the Act. Title XXVII of the Regulation respecting the Taxation Act (R.R.Q., 1981, c. I-3, r.1) applies, with the necessary modifications, to the return.

DIVISION VI EMPLOYMENT INSURANCE PREMIUMS AND PARENTAL INSURANCE PLAN PREMIUMS UNDER ANOTHER PROVINCE'S PLAN

8. For the purposes of section 65 of the Act, the amount prescribed is the aggregate of all amounts each of which is an amount that

(1) was deducted as a premium from the wages paid to the person in the year under the statute of another province referred to in section 74 of the Act or under the Employment Insurance Act (Statutes of Canada, 1996, chapter 23); and

(2) was remitted to the Government of Québec as a payment equivalent to an adjustment payment by the government of the other province or by the Government of Canada.

9. For the purposes of the second paragraph of section 67 of the Act, the amount prescribed is the aggregate of all amounts each of which is an amount that

(1) was deducted or paid as a premium from the business income of the self-employed worker for the year under the statute of another province referred to in section 74 of the Act or under the Employment Insurance Act (Statutes of Canada, 1996, chapter 23); and

(2) was remitted to the Government of Québec as a payment equivalent to an adjustment payment by the government of the other province or by the Government of Canada.

DIVISION VII FINAL

10. This Regulation comes into force on the date of coming into force of section 78 of the Act respecting parental insurance (R.S.Q., c. A-29.011).

Regulation to amend the Regulation respecting the Taxation Act*

Taxation Act
(R.S.Q., c. I-3, s. 1086, 1st par., subpars. e.2
and f and 2nd par.)

1. (1) Section 22R7.1 of the Regulation is revoked.

(2) Subsection 1 applies to taxation years that end after 23 June 1998.

2. (1) Section 130R2 of the Regulation is amended by inserting the following subparagraph after subparagraph *j* of paragraph 1:

“(j.1) “Canadian film or video production” means a film or video production of a corporation, other than a Québec film production, in respect of which the Minister of Canadian Heritage has issued to the corporation, for the purposes of section 125.4 of the Income Tax Act, a certificate that has not been revoked under subsection 6 of that section 125.4;”.

(2) Subsection 1 applies from the taxation year 1995.

3. (1) Section 130R7 of the Regulation is amended by inserting “130R55.3.2,” after “130R55.3.1,”.

(2) Subsection 1 applies from the taxation year 1995.

4. (1) The Regulation is amended by inserting the following after section 130R55.3.1:

“DIVISION XV.2 CANADIAN FILM OR VIDEO PRODUCTIONS

130R55.3.2. A taxpayer may deduct an amount as additional depreciation in respect of property for which section 130R98.3.1 prescribes a separate class, to the extent that that amount does not exceed the lesser of

(a) the taxpayer's income for the year from that property, determined before any deduction under this section; and

(b) the undepreciated capital cost to the taxpayer of property of that class at the end of the taxation year, before any deduction under this section for the year.”.

* The Regulation respecting the Taxation Act (R.R.Q., 1981, c. I-3, r.1) was last amended by the Regulation to amend the Regulation respecting the Taxation Act made by Order in Council 1155-2004 dated 8 December 2004 (2004, G.O. 2, 3593). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Québec Official Publisher, 2005, updated to 1 September 2005.

(2) Subsection 1 applies from the taxation year 1995.

5. (1) Section 130R55.6 of the Regulation is amended

(1) by replacing “computed pursuant to paragraphs *c*, *d* and *e*” in paragraph *a* and calculated under paragraphs *c*, *d* and *e*” in paragraph *b* by “computed under paragraphs *c* to *f*”;

(2) by striking out “and” at the end of paragraph *d*;

(3) by replacing the period at the end of paragraph *e* by a semi-colon;

(4) by adding the following after paragraph *e*:

“(f) the portion of any debt obligation of the taxpayer outstanding at the end of that year that is convertible into an interest in the property referred to in section 130R55.5.”.

(2) Subsection 1 applies in respect of property acquired by a taxpayer or a partnership after 21 February 1994, other than property acquired before 1 January 1995 where

(1) it is acquired by the taxpayer or partnership pursuant to the terms of a written agreement entered into by the taxpayer or the partnership before 22 February 1994;

(2) it is acquired by a partnership pursuant to the terms of a prospectus, preliminary prospectus or registration statement filed before 22 February 1994 with a public authority in Canada pursuant to and in accordance with the securities legislation of Canada or of a province, and, where required by law, approved by the public authority; or

(3) it is acquired by a partnership pursuant to the terms of an offering memorandum distributed as part of an offering of securities where

(a) the memorandum contained a complete or substantially complete description of the securities contemplated in the offering as well as the terms and conditions of the offering;

(b) the memorandum was distributed before 22 February 1994;

(c) solicitations in respect of the sale of the securities contemplated by the memorandum were made before 22 February 1994;

(d) the sale of securities was substantially in accordance with the memorandum; and

(e) the funds raised pursuant to the terms of the memorandum were so raised before 1 January 1995.

3. Notwithstanding paragraph 2, subsection 1 applies after 31 December 1994

(1) to property acquired at any time by a partnership where section 261.1 of the Taxation Act (R.S.Q., c. I-3) does not apply to a member of the partnership before the end of the partnership’s fifth fiscal period ending after 31 December 1994 solely because of the application of subsection 2 of section 78 of chapter 39 of the Statutes of 1996;

(2) to property acquired after 21 February 1994 and before 1 January 1995 by a partnership pursuant to an agreement in writing entered into by the partnership after 21 February 1994 and before 1 January 1995, where

(a) paragraphs 2 and 3 of subsection 2 do not otherwise apply;

(b) the primary portion of the partnership interests is acquired before 1 January 1995;

(c) all or substantially all of the property, other than money, of the partnership is a film production or an interest in one or more partnerships all or substantially all of the property of which is film productions;

(d) the principal photography of the film production, or in the case of a production that is a television series, an episode of the series, commenced before 1 January 1995;

(e) the funds used to produce the film production were raised before 1 January 1995 and the principal photography of the film production was completed, and the funds were expended, before 1 January 1995, or in the case of a certified production within the meaning of subparagraph *j* of subsection 1 of section 130R2 of the Regulation, the principal photography of the production was completed, and the funds were expended, before 2 March 1995; and

(f) either

i. the producer of the film production has, before 22 February 1994, entered into a written agreement for the preproduction, distribution, broadcasting, financing or acquisition of the production or the acquisition of the screenplay for the production, or has entered into a written contract before 22 February 1994 with a screenwriter to write the screenplay for the production, or

ii. the producer of the film production has received before 1 January 1995 a commitment for funding or other government assistance, or an advance ruling or active status letter in respect of eligibility for such funding or other government assistance, for the film production from a federal or provincial government agency whose mandate is related to the provision of assistance to film productions in Canada, or

iii. the film production is a continuation of a television series in respect of an episode of which the producer has entered into an agreement or contract described in subparagraph *i*.

6. (1) The Regulation is amended by inserting the following after section 130R55.6.1:

“**130R55.6.1.1.** Where a taxpayer has acquired property described in paragraph *l* of subsection 2 of Class 10 of Schedule B or subparagraph *m* of the first paragraph of Class 12 of that Schedule, the deduction in respect of the property otherwise allowed to the taxpayer in computing the taxpayer’s income for a taxation year shall not exceed the amount that would otherwise be deducted under section 130R3 if the capital cost to the taxpayer of the property were reduced by the portion of any debt obligation of the taxpayer outstanding at the end of that year that is convertible into an interest in the property.”.

(2) Subsection 1 applies in respect of property acquired by a taxpayer or a partnership after 21 February 1994, other than property acquired before 1 January 1995 where

(1) it is acquired by the taxpayer or partnership pursuant to the terms of a written agreement entered into by the taxpayer or the partnership before 22 February 1994;

(2) it is acquired by a partnership pursuant to the terms of a prospectus, preliminary prospectus or registration statement filed before 22 February 1994 with a public authority in Canada pursuant to and in accordance with the securities legislation of Canada or of a province, and, where required by law, approved by the public authority; or

(3) it is acquired by a partnership pursuant to the terms of an offering memorandum distributed as part of an offering of securities where

(a) the memorandum contained a complete or substantially complete description of the securities contemplated in the offering as well as the terms and conditions of the offering;

(b) the memorandum was distributed before 22 February 1994;

(c) solicitations in respect of the sale of the securities contemplated by the memorandum were made before 22 February 1994;

(d) the sale of securities was substantially in accordance with the memorandum; and

(e) the funds raised pursuant to the terms of the memorandum were so raised before 1 January 1995.

(3) Notwithstanding paragraph 2, subsection 1 applies after 31 December 1994

(1) to property acquired at any time by a partnership where section 261.1 of the Taxation Act (R.S.Q., c. I-3) does not apply to a member of the partnership before the end of the partnership’s fifth fiscal period ending after 31 December 1994 solely because of the application of subsection 2 of section 78 of chapter 39 of the Statutes of 1996;

(2) to property acquired after 21 February 1994 and before 1 January 1995 by a partnership pursuant to an agreement in writing entered into by the partnership after 21 February 1994 and before 1 January 1995, where

(a) paragraphs 2 and 3 of subsection 2 do not otherwise apply;

(b) the primary portion of the partnership interests is acquired before 1 January 1995;

(c) all or substantially all of the property, other than money, of the partnership is a film production or an interest in one or more partnerships all or substantially all of the property of which is film productions;

(d) the principal photography of the film production, or in the case of a production that is a television series, an episode of the series, commenced before 1 January 1995;

(e) the funds used to produce the film production were raised before 1 January 1995 and the principal photography of the film production was completed, and the funds were expended, before 1 January 1995, or in the case of a certified production within the meaning of subparagraph *j* of subsection 1 of section 130R2 of the Regulation, the principal photography of the production was completed, and the funds were expended, before 2 March 1995; and

(f) either

i. the producer of the film production has, before 22 February 1994, entered into a written agreement for the preproduction, distribution, broadcasting, financing or acquisition of the production or the acquisition of the screenplay for the production, or has entered into a written contract before 22 February 1994 with a screenwriter to write the screenplay for the production, or

ii. the producer of the film production has received before 1 January 1995 a commitment for funding or other government assistance, or an advance ruling or active status letter in respect of eligibility for such funding or other government assistance, for the film production from a federal or provincial government agency whose mandate is related to the provision of assistance to film productions in Canada, or

iii. the film production is a continuation of a television series in respect of an episode of which the producer has entered into an agreement or contract described in subparagraph *i*.

7. (1) Section 130R55.8 of the Regulation is amended by replacing “*p* and *q* of the first paragraph of Class 12” in subparagraph *a* of the second paragraph by “*p*, *q* and *s* of the first paragraph of Class 12”.

(2) Subsection 1 applies in respect of property acquired after 12 December 1995.

8. (1) The Regulation is amended by inserting the following after section 130R72:

“**130R72.1.** Where property, while leased by a taxpayer under a lease contract, was the subject of the joint election referred to in section 125.1 of the Act and the taxpayer subsequently acquires the property through the exercise of a right to acquire it under the contract, the second and fourth paragraphs of Class 12 of Schedule B apply, in respect of the property while it was so leased by the taxpayer, as if the period during which the property was so leased by the taxpayer also included the subsequent period during which the taxpayer owns the property.”

Where the property, while leased by the taxpayer under the lease contract, was property that was included in Class 12 of Schedule B under the second or fourth paragraph of that Class and in respect of which a separate prescribed class had been created, the property must, where it is acquired by the taxpayer through the exercise of a right to acquire it under the lease contract, be included in the same separate prescribed class of the taxpayer.”

(2) Subsection 1 is declaratory.

9. (1) The Regulation is amended by inserting the following after section 130R98.3:

“**130R98.3.1.** A separate class must be created for all property of a corporation included in Class 10 of Schedule B under paragraph *s* of subsection 2 of that class that is property

(*a*) in respect of which the corporation is deemed under subsection 3 of section 125.4 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) to have paid an amount on account of its tax payable under Part I of that Act for a taxation year; or

(*b*) acquired from another corporation where

i. the other corporation is deemed under subsection 3 of section 125.4 of the Income Tax Act to have paid an amount on account of its tax payable under Part I of that Act for a taxation year in respect of the property, and

ii. the corporations are related to each other throughout the period that began when the other corporation first incurred a qualified labour expenditure, within the meaning of subsection 1 of section 125.4 of the Income Tax Act, in respect of the property and ended when the other corporation disposed of the property to the corporation.”

(2) Subsection 1 applies from the taxation year 1995.

10. (1) Section 144.1R1 of the Regulation is revoked.

(2) Subsection 1 applies in respect of amounts that become payable after 20 December 2002.

11. Section 145R1 of the Regulation is amended by replacing the portion before the formula in the first paragraph by the following:

“**145R1.** For the purpose of computing the income of a taxpayer for a taxation year that begins before 1 January 2007, the amount to which the first paragraph of section 145 of the Act refers is the amount determined by the formula”.

12. (1) Section 163.1R1 of the Regulation is replaced by the following:

“**163.1R1.** For the purposes of section 163.1 of the Act, the verification of the amount of interest in respect of a policy loan shall be made by the insurer in prescribed form on or before the filing-due date of the taxpayer referred to in that section for the taxation year in respect of which the interest is paid.”

(2) Subsection 1 applies from the taxation year 2006.

13. (1) Section 311.1R2 of the Regulation is revoked.

(2) Subsection 1 applies from the taxation year 2002.

14. Section 399.7R2 of the Regulation is amended by replacing “intangible” in subparagraph *v* of paragraph *b* by “incorporeal”.

15. (1) Section 421.6R1 of the Regulation is amended in subparagraph *a* of the second paragraph

(1) by replacing subparagraph *iv* by the following :

“iv. where the passenger vehicle was leased under a lease entered into after 31 December 1999 and before 1 January 2001, \$700;”;

(2) by adding the following after subparagraph *iv* :

“v. where the passenger vehicle was leased under a lease entered into after 31 December 2000, \$800; and”.

(2) Subsection 1 has effect from 1 January 2001.

16. (1) Section 487.0.2R1 of the Regulation is amended

(1) by replacing the period at the end of paragraph *l* by a semi-colon;

(2) by adding the following after paragraph *l* :

“(m) for the 2003 calendar year :

i. in the Province of Manitoba, the Rural Municipalities of Albert, Alonsa, Archie, Argyle, Armstrong, Arthur, Bifrost, Birtle, Blanshard, Brenda, Cameron, Clanwilliam, Coldwell, Cornwallis, Daly, Dauphin, Edward, Ellice, Elton, Eriksdale, Ethelbert, Fisher, Gilbert Plains, Gimli, Glenella, Glenwood, Grahamdale, Grandview, Hamiota, Harrison, Hillsburg, Kelsey, Lakeview, Langford, Lansdowne, Lawrence, Louise, McCreary, Miniota, Minitonas, Minto, Morton, Mossey River, Mountain, North Cypress, Oakland, Ochre River, Odanah, Park, Pipestone, Riverside, Roblin, Rockwood, Rosedale, Rosburn, Russell, Saskatchewan, Shellmouth-Boulton, Shell River, Shoal Lake, Sifton, Siglunes, Silver Creek, South Cypress, St. Laurent, Ste. Rose, Strathclair, Strathcona, Swan River, Turtle Mountain, Wallace, Westbourne, Whitehead, Whitewater, Winchester, Woodlands and Woodworth, the town of Grand Rapids and the census consolidated subdivision No. 19 (unorganized) as that subdivision was developed by Statistics Canada for the 2001 Census;

ii. in the Province of British Columbia, the Regional Districts of Bulkley-Nechako, Cariboo, Central Kootenay, Central Okanagan, Columbia-Shuswap, East Kootenay, Fort Nelson-Liard, Fraser-Fort George, Kootenay Boundary, North Okanagan, Okanagan-Similkameen, Peace River, Spallumcheen, Squamish-Lillooet and Thompson-Nicola;

iii. in the Province of Saskatchewan, the Rural Municipalities of Aberdeen, Abernethy, Antelope Park, Antler, Arborfield, Argyle, Barrier Valley, Battle River, Bayne, Beaver River, Benson, Big Quill, Big River, Biggar, Birch Hills, Bjorkdale, Blaine Lake, Blucher, Britannia, Brock, Brokenshell, Browning, Buchanan, Buckland, Buffalo, Calder, Cana, Canaan, Canwood, Chesterfield, Churchbridge, Clayton, Clinworth, Coalfields, Colonsay, Connaught, Corman Park, Cote, Coteau, Coulee, Cupar, Cut Knife, Cymri, Deer Forks, Douglas, Duck Lake, Dufferin, Dundurn, Eagle Creek, Edenwold, Elcapo, Eldon, Elfros, Emerald, Enniskillen, Excelsior, Fertile Belt, Fertile Valley, Fish Creek, Flett’s Springs, Foam Lake, Frenchman Butte, Garden River, Garry, Glenside, Good Lake, Grandview, Grant, Grayson, Great Bend, Griffin, Happyland, Harris, Hazel Dell, Hazelwood, Hillsdale, Hoodoo, Hudson Bay, Humboldt, Insinger, Invergordon, Invermay, Ituna Bon Accord, Kellross, Kelvington, Keys, Kindersley, King George, Kingsley, Kinistino, Kutawa, Lacadena, Laird, Lake Lenore, Lakeland, Lakeside, Lakeview, Langenburg, Last Mountain Valley, Leask, Leroy, Lipton, Livingston, Longlaketon, Loon Lake, Lumsden, Marriott, Martin, Maryfield, Mayfield, McKillop, McLeod, Meadow Lake, Medstead, Meeting Lake, Meota, Mervin, Milden, Milton, Miry Creek, Monet, Montrose, Moose Creek, Moose Mountain, Moose Range, Moosomin, Morse, Mount Hope, Mount Pleasant, Mountain View, Newcombe, Nipawin, North Battleford, North Qu’appelle, Oakdale, Orkney, Paddockwood, Parkdale, Paynton, Pense, Perdue, Pittville, Pleasant Valley, Pleasantdale, Ponass Lake, Porcupine, Prairie Rose, Prairiedale, Preeceville, Prince Albert, Reciprocity, Redberry, Redburn, Reford, Riverside, Rocanville, Rosemount, Rosthern, Round Hill, Rudy, Saltcoats, Sarnia, Saskatchewan Landing, Sasman, Shellbrook, Sherwood, Silverwood, Sliding Hills, Snipe Lake, Spalding, Spiritwood, Spy Hill, St. Andrews, St. Louis, St. Peter, St. Philips, Stanley, Star City, Storthoaks, Swift Current, Tecumseh, Three Lakes, Tisdale, Torch River, Touchwood, Tullymet, Turtle River, Usborne, Vanscoy, Victory, Viscount, Wallace, Walpole, Wawken, Webb, Weyburn, Willow Creek, Willowdale, Winslow and Wolverine; and

iv. in the Province of Alberta, the Counties of Athabasca, Barrhead, Birch Hills, Brazeau, Cardston, Clearwater, Grande Prairie, Kneehill, Lac Ste. Anne,

Lacombe, Lakeland, Leduc, Mountain View, Northern Sunrise, Parkland, Ponoka, Red Deer, Saddle Hills, Starland, Thorhild, Wetaskiwin, Woodlands and Yellowhead, the improvement districts of Banff, Jasper Park, Kananaskis, Waterton and Wilmore Wilderness, the municipal districts of Acadia, Big Lakes, Bighorn, Bonnyville, Clear Hills, Fairview, Greenview, MacKenzie, Northern Lights, Peace, Pincher Creek, Ranchland, Smoky River, Spirit River and Willow Creek, the municipalities of Crowsnest Pass and Jasper, and special areas 3 and 4.”

(2) Subsection 1 has effect from 1 January 2003.

17. (1) Section 488R1 of the Regulation is amended by striking out paragraph *t*.

(2) Subsection 1 applies from the taxation year 2005.

18. (1) The Regulation is amended by inserting the following after section 503.2R1:

“**504.2R1.** For the purposes of section 504.2 of the Act, section 1R2 applies, with the necessary modifications, in determining whether a particular corporation is connected with another corporation at a particular time.”

(2) Subsection 1 applies in respect of transactions occurring after 20 December 1992.

19. (1) The Regulation is amended by inserting the following after section 577.1R3:

“**578.1R1.** For the purposes of paragraphs *c* and *d* of section 578.1 of the Act, a prescribed distribution means a distribution referred to in section 578.2R1.

578.2R1. For the purposes of subparagraph *d* of the first paragraph of section 578.2 of the Act, a prescribed distribution means one of the following distributions of shares:

(*a*) the distribution by Active Biotech AB on 10 May 1999 of shares of Wilhelm Sonesson AB; and

(*b*) the distribution by Orckit Communications Ltd. on 30 June 2000 of shares of Tioga Technologies Ltd.

578.3R1. For the purposes of subparagraph *a* of the first paragraph of section 578.3 of the Act, a prescribed distribution means a distribution referred to in section 578.2R1.”

(2) Subsection 1 has effect from 1 January 1998.

20. (1) Section 712R1 of the Regulation is amended

(1) by inserting “, a recognized political education organization” in paragraph *d* after “a recognized arts organization”;

(2) by inserting “*iii.1*,” in paragraph *d.1* after “any of subparagraphs”.

(2) Subsection 1 has effect from 19 December 2002.

21. (1) Chapter IV.0.0.0.1 of Title XVIII of the Regulation is revoked.

(2) Subsection 1 applies from the taxation year 2001.

22. (1) Sections 737.21R1 to 737.22.0.7R1 of the Regulation are replaced by the following:

“**737.21R1.** For the purposes of subparagraph *b* of the second paragraph of section 737.21 of the Act, an eligible employer shall certify, in the manner prescribed in section 1086R8.12, a foreign researcher’s eligible income for a taxation year, in relation to the foreign researcher’s employment with the eligible employer.

737.22.0.3R1. For the purposes of subparagraph *b* of the second paragraph of section 737.22.0.0.3 of the Act, an eligible employer shall certify, in the manner prescribed in section 1086R8.12.0.0.1, the income of a foreign researcher on a post-doctoral internship for a taxation year, in relation to the post-doctoral internship employment of the foreign researcher with the eligible employer.

737.22.0.7R1. For the purposes of subparagraph *b* of the second paragraph of section 737.22.0.0.7 of the Act, an eligible employer shall certify, in the manner prescribed in section 1086R8.12.0.0.2, a foreign expert’s eligible income for a taxation year, in relation to the foreign expert’s employment with the eligible employer.

737.22.0.3R1. For the purposes of subparagraph *b* of the second paragraph of section 737.22.0.3 of the Act, an eligible employer shall certify, in the manner prescribed in section 1086R8.12.0.1, a foreign specialist’s eligible income for a taxation year, in relation to the foreign specialist’s employment with the eligible employer.

737.22.0.7R1. For the purposes of subparagraph *b* of the second paragraph of section 737.22.0.7 of the Act, an eligible employer shall certify, in the manner prescribed in section 1086R8.12.0.2, a foreign professor’s eligible income for a taxation year, in relation to the foreign professor’s employment with the eligible employer.”

(2) Subsection 1, where it replaces sections 737.21R1 and 737.22.0.0.3R1 of the Regulation, has effect from 1 January 2001 in respect of an individual

(1) who takes up employment for the first time after 9 March 1999 with an eligible employer pursuant to an employment contract entered into after that date; or

(2) whose research activity period was in progress at any time in 1999.

(3) Subsection 1, where it replaces sections 737.22.0.0.7R1, 737.22.0.3R1 and 737.22.0.7R1 of the Regulation, has effect from 1 January 2001.

(4) However, where sections 737.21R1 to 737.22.0.7R1 of the Regulation apply before the taxation year 2003, they shall be read without reference to “of subparagraph *b* of the second paragraph”.

23. (1) Section 752.0.10.3R1 of the Regulation is amended by inserting “*c.1,*” in the definition of “particular person” after “any of paragraphs”.

(2) Subsection 1 has effect from 19 December 2002.

24. (1) Section 771R5.1 of the Regulation is replaced by the following:

“**771R5.1.** Where a corporation, other than a bank, or a partnership of which the corporation is a member operates an international financial centre, the proportion that the business carried on in Québec of the aggregate of the business carried on in Canada or in Québec and elsewhere by the corporation, otherwise determined under this chapter and Chapters III and IV, shall be so determined taking into account neither 75% of the salaries and wages and the gross revenue, nor the net premiums, as the case may be, that are attributable to the operations of the international financial centre.”.

(2) Subsection 1 applies to a taxation year of a corporation that ends after 12 June 2003. However, where the percentage of 75% provided for in section 771R5.1 of the Regulation is to be applied to the salaries and wages, gross revenue or net premiums, as the case may be, that are attributable, for such a taxation year of the corporation that includes 12 June 2003 or for a fiscal year of partnership of which the corporation is a member that includes 12 June 2003 or ends before that date and that ends in a taxation year of the corporation that ends after 12 June 2003, to the operations of an international financial centre that the corporation or partnership, as the case may, operates, the percentage of 75% is to be replaced

(1) where the international financial centre is operated by the corporation, by the total of

(a) the percentage obtained by multiplying 100% by the proportion that the number of days in the taxation year before 13 June 2003 during which the corporation operates the international financial centre is of the number of days in the taxation year during which the corporation operates the international financial centre; and

(b) the percentage obtained by multiplying 75% by the proportion that the number of days in the taxation year after 12 June 2003 during which the corporation operates the international financial centre is of the number of days in the taxation year during which the corporation operates the international financial centre; or

(2) where the international financial centre is operated by the partnership, by the total of

(a) the percentage obtained by multiplying 100% by the proportion that the number of days in the fiscal period before 13 June 2003 during which the partnership operates the international financial centre is of the number of days in the fiscal period during which the partnership operates the international financial centre; and

(b) the percentage obtained by multiplying 75% by the proportion that the number of days in the fiscal period after 12 June 2003 during which the partnership operates the international financial centre is of the number of days in the fiscal period during which the partnership operates the international financial centre.

25. (1) The heading of Chapter III.2 of Title XXIV of the Regulation is replaced by the following:

“ELECTION IN RESPECT OF A SHARE OF THE CAPITAL STOCK OF A QUALIFIED CORPORATION OR OF A UNIT IN A QUALIFIED TRUST”.

(2) Subsection 1 applies in respect of periods occurring after 31 December 1985. However, where the heading of Chapter III.2 of Title XXIV of the Regulation respecting the Taxation Act applies in respect of periods occurring before 1 January 1992, it shall be read as follows:

“ELECTION IN RESPECT OF A UNIT IN A QUALIFIED TRUST”.

26. (1) Section 961.23R1 of the Regulation is revoked.

(2) Subsection 1 applies in respect of periods occurring after 31 December 1985.

27. (1) Section 961.24R1 of the Regulation is replaced by the following:

“**961.24R1.** For the purposes of section 961.24 of the Act, a qualifying trust or qualified corporation makes the election prescribed therein by forwarding to the Minister a declaration in duplicate, with supporting evidence, attesting that it has made the election referred to in subsection 1 of section 259 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) in respect of the period referred to in section 961.24.”

(2) Subsection 1 applies in respect of periods occurring after 31 December 1985. However, where section 961.24R1 of the Regulation respecting the Taxation Act applies in respect of periods occurring before 1 January 1992, it shall be read as follows:

“**961.24R1.** For the purposes of section 961.24 of the Act, a qualifying trust makes the election prescribed therein by forwarding to the Minister a declaration in duplicate, with supporting evidence, attesting that it has made the election referred to in subsection 1 of section 259 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) in respect of the period referred to in section 961.24.”

28. (1) Section 1015R1 of the Regulation is amended

(1) by replacing subparagraph *i* of paragraph *b* of the definition of “personal tax credits” by the following:

“*i.* would be entitled to deduct from the employee’s tax otherwise payable for the year under section 752.0.0.1 of the Act if the total of \$6,275 and the supplementary amount for the year were replaced by the amount used for the year in accordance with the second and third paragraphs of section 1015.3 of the Act;”;

(2) by replacing subparagraph *ii* of paragraph *b* in the definition of “personal tax credits” by the following:

“*ii.* is entitled to deduct from the employee’s tax otherwise payable under sections 752.0.1 and 752.0.7.1 to 752.0.8 of the Act;”;

(3) by striking out the definitions of “adjustment factor”, “child care expense”, “eligible child” and “qualified child care expense”;

(4) by replacing paragraphs *j* to *l* of the definition of “remuneration” by the following:

“(j) a payment made during the lifetime of an annuitant, within the meaning of paragraph *d* of section 961.1.5 of the Act, under a registered retirement income fund of the annuitant, other than a particular payment to the extent that

i. the particular payment is in relation to the minimum amount, within the meaning of paragraph *c* of that section 961.1.5, under the fund for a year, or

ii. where the fund governs a trust, the particular payment would be in relation to the minimum amount, within the meaning of paragraph *c* of that section 961.1.5, under the fund for a year if each amount that, at the beginning of the year, must be paid after the time of the particular payment and in the year to the trust under an annuity contract that is held by the trust both at the beginning of the year and at the time of the particular payment, is paid to the trust in the year;

(k) a payment made out of or under a registered retirement savings plan during the lifetime of an annuitant, within the meaning of paragraph *b* of section 905.1 of the Act, of such a plan for whom a retirement income is provided by the plan, other than a periodical annuity payment or a payment made by a person who has reasonable grounds to believe that the payment is deductible in computing an individual’s income under section 924 of the Act;

(l) a payment that is a benefit of a new plan referred to in section 914 of the Act or under such a plan, other than a periodical annuity payment or, where section 914 of the Act applies to the plan after 25 May 1976, a payment made in a year subsequent to the year in which that section 914 applies to the plan;”;

(5) by adding the following paragraph after paragraph *r* of the definition of “remuneration”:

“(s) a payment made in connection with the closing of a farm income stabilization account under sections 45 and 46 of the “Farm Income Stabilization Account” program established under the Act respecting La Financière agricole du Québec (R.S.Q., c. L-0.1);”;

(6) by striking out the definitions of “family income” and “personal income”.

(2) Paragraphs 1 to 4 and 6 of subsection 1 apply in respect of amounts paid after 31 December 2004.

(3) Paragraph 5 of subsection 1 has effect from 2 November 2001.

29. (1) Section 1015R2.3 of the Regulation is amended by replacing the second paragraph by the following:

“For the purposes of the first paragraph, the amount of the reduction for a taxation year determined in respect of an employee is the aggregate of the amounts, as shown on the employee’s most recent return referred to in section 1015.3 of the Act that the employee has provided to the employer, that the employee may deduct for the year under section 336.0.3 of the Act and section 350.1 of the Act by reason of subparagraph *b* of the first paragraph of section 350.2 of the Act.”.

(2) Subsection 1 has effect from 1 January 2005.

30. (1) Section 1015R3.3 of the Regulation is amended by striking out “and applicable at the time of the payment of the particular amount”.

(2) Subsection 1 applies from the taxation year 2005.

31. (1) Section 1015R5 of the Regulation is amended

(1) by replacing “auquel réfère le premier alinéa” in the portion of the second paragraph of the French text before the formula by “auquel le premier alinéa fait référence”;

(2) by replacing subparagraph *a* of the third paragraph by the following:

“(a) A is the amount used for the particular taxation year in accordance with the second and third paragraphs of section 1015.3 of the Act.”;

(3) by replacing subparagraph *c* of the third paragraph by the following:

“(c) C is the rate described in paragraph *a* of section 750 of the Act.”.

(2) Paragraphs 2 and 3 of subsection 1 apply from the taxation year 2005.

32. (1) Section 1015R11 of the Regulation is amended

(1) by replacing “Aux fins” in the portion of the French text before paragraph *a* by “Pour l’application”;

(2) by replacing paragraph *i* by the following:

“(i) a payment referred to in paragraphs *r* and *s* of the definition of “remuneration” in section 1015R1.”.

(2) Paragraph 2 of subsection 1 has effect from 2 November 2001.

33. (1) Section 1015R11.0.1 of the Regulation is amended

(1) by inserting “single” in the first paragraph before “payment”;

(2) by replacing subparagraphs *a* to *c* of the second paragraph by the following:

“(a) a payment made during the lifetime of an annuitant, within the meaning of paragraph *d* of section 961.1.5 of the Act, under a registered retirement income fund of the annuitant, other than a payment made in respect of the minimum amount, within the meaning of paragraph *c* of that section 961.1.5, that is to be paid under the fund for a year;

(b) a payment made out of or under a registered retirement savings plan during the lifetime of an annuitant, within the meaning of paragraph *b* of section 905.1 of the Act, of such a plan for whom a retirement income is provided by the plan, other than a periodical annuity payment or a payment made by a person who has reasonable grounds to believe that the payment is deductible in computing an individual’s income under section 924 of the Act; or

(c) a payment that is a benefit of a new plan referred to in section 914 of the Act or under such a plan, other than a periodical annuity payment or, where section 914 of the Act applies to the plan after 25 May 1976, a payment made in a taxation year subsequent to the taxation year in which that section 914 applies to the plan.”.

(2) Subsection 1 applies in respect of amounts paid after 31 December 2004.

34. (1) Section 1015R12 of the Regulation is amended by replacing the first paragraph by the following:

“**1015R12.** No amount shall be deducted under sections 1015R3, 1015R5 to 1015R7 and 1015R9 by the employer from the remuneration of an employee for a taxation year from the employee’s office or employment with the employer if the employee has filed with the employer the return referred to in section 1015.3 of the Act, for the year, stating that the employee’s income from all sources for the year will be less than the aggregate of

(a) the product obtained by multiplying the aggregate of the employee's personal tax credits in respect of the year, as shown in the return, by the quotient obtained by dividing the percentage referred to in section 750.1 of the Act for the year by the rate provided for in paragraph *a* of section 750 of the Act; and

(b) the amount of the reduction for the taxation year determined in respect of the employee under the second paragraph of section 1015R2.3, as shown in the return.”.

(2) Subsection 1 applies from the taxation year 2005.

35. (1) Section 1029.8.1R0.2 of the Regulation is amended

(1) by replacing subparagraph *ii* of paragraph *i* by the following:

“*ii.* its Centre intégré de fonderie et de métallurgie;”;

(2) by adding a semi-colon at the end of paragraph *y*;

(3) by adding the following after paragraph *y*:

“(z) the Collège Maisonneuve in respect of its Centre d'études des procédés chimiques du Québec (Céprocq).”.

(2) Paragraph 1 of subsection 1 applies from 16 February 1998.

(3) Paragraphs 2 and 3 of subsection 1 apply in respect of scientific research and experimental development carried out after 30 June 2003 under an eligible research contract entered into after that date.

36. (1) Section 1029.8.1R0.3 of the Regulation is amended

(1) by replacing the period at the end of paragraph *j* by a semi-colon;

(2) by adding the following after paragraph *j*:

“(k) the Réseau d'Informations Scientifiques du Québec (RISQ) Inc.;

(l) the Centre de recherche sur les biotechnologies marines (CRBM).”.

(2) Paragraph 1 of subsection 1 and paragraph 2 of that subsection, where it enacts paragraph *k* of section 1029.8.1R0.3 of the Regulation, apply in respect of scientific research and experimental development carried out after 16 April 2004 under an eligible research contract entered into after that date.

(3) Paragraph 2 of subsection 1, where it enacts paragraph *l* of section 1029.8.1R0.3 of the Regulation, applies in respect of scientific research and experimental development carried out after 13 July 2004 under an eligible research contract entered into after that date.

37. (1) The Regulation is amended by inserting the following after section 1029.8.1R0.3:

“**1029.8.1R0.4.** For the purposes of paragraph *a.1.1* of section 1029.8.1 of the Act, the Pulp and Paper Research Institute of Canada (Paprican) and Forintek Canada Corp. (FORINTEK) are prescribed bodies.”.

(2) Subsection 1 has effect from 10 December 2003.

38. (1) Section 1029.8.1R3 of the Regulation is amended by striking out paragraph *i*.

(2) Subsection 1 has effect from 1 January 2003.

39. (1) Section 1029.8.21.17R1 of the Regulation is amended

(1) by inserting the following after paragraph *a.2*:

“(a.3) the Centre collégial de transfert de technologie sur la forêt boréale;”;

(2) by inserting the following after paragraph *d*:

“(d.0.1) the Centre de photonique du Québec inc.;”;

(3) by inserting the following after paragraph *i*:

“(i.0.1) the Centre de technologie physique et de photonique de Montréal;”;

(4) by inserting the following after paragraph *o*:

“(o.1) the Centre technologique des résidus industriels (CTRI);”;

(5) by replacing subparagraph *i* of paragraph *s* by the following:

“*i.* its Centre intégré de fonderie et de métallurgie, or”;

(6) by inserting the following after paragraph *u*:

“(u.1) the Service d'innovation et de transfert technologiques pour l'entreprise (SITTE) inc. ;”.

(2) Paragraph 1 of subsection 1 applies in respect of qualified expenditures incurred after 21 July 2004 in relation to goods or services offered after that date.

(3) Paragraphs 2 and 3 of subsection 1 apply in respect of qualified expenditures incurred after 25 August 2002 in relation to goods or services offered after that date.

(4) Paragraph 4 of subsection 1 applies in respect of qualified expenditures incurred after 23 August 2004 in relation to goods or services offered after that date.

(5) Paragraph 5 of subsection 1 is declaratory.

(6) Paragraph 6 of subsection 1 applies in respect of qualified expenditures incurred after 1 December 2004 in relation to goods or services offered after that date.

40. (1) Section 1029.8.21.17R3 of the Regulation is amended

(1) by inserting the following after paragraph *d*:

“(d.1) the Centre d’information et de valorisation du secteur du meuble de la Mauricie;”;

(2) by inserting the following after paragraph *e*:

“(e.1) EQMBO Enterprises inc.;”.

(2) Paragraph 1 of subsection 1 applies in respect of qualified expenditures incurred after 11 July 2002 in relation to goods or services offered after that date.

(3) Paragraph 2 of subsection 1 applies in respect of qualified expenditures incurred after 27 April 2003 in relation to goods or services offered after that date and before 1 April 2005 under a contract entered into before 31 March 2004.

41. The Regulation is amended by inserting the following before section 1029.8.67R1:

“**1029.8.61.19R1.** The rules to which section 1029.8.61.19 of the Act refers for the purpose of determining if a child has an impairment or a developmental disability that substantially limits the child in the activities of daily living during a foreseeable period of at least one year are those set out in sections 1029.8.61.19R2 to 1029.8.61.19R6.

For the purposes of the first paragraph, activities of daily living are the activities a child performs, for the child’s age, to take care of himself or herself and participate in social life. The activities include feeding, mov-

ing about, dressing, communicating, and learning, and going to and moving about the places where the activities take place.

1029.8.61.19R2. A child whose condition during a foreseeable period of at least one year corresponds or compares to the cases specified in Schedule C.1 is presumed to be handicapped within the meaning of section 1029.8.61.19R1.

In all other cases, the extent of the child’s handicap is to be assessed in accordance with the following criteria:

(a) the disabilities that subsist in spite of facilitating factors;

(b) the obstacles in the child’s environment;

(c) the constraints on the child’s family.

Facilitating factors include devices such as corrective lenses, hearing aids, ortheses, medication administered by a natural route, technical aids available without charge or services accessible in the region in which the child lives.

Obstacles in the environment include having to alter the physical layout of the home, day care centre or school and to adapt devices and everyday tools or transportation.

Constraints on the child’s family, as a result of the impairment or developmental disability, are constraints that significantly complicate the task of caring for and educating the child. Such constraints include having to frequently accompany the child to care providers, to have the child accompanied to the day care centre or to school, and having to provide constant supervision or special assistance.

1029.8.61.19R3. A child whose condition corresponds to the exclusions in Schedule C.1 is not presumed to be handicapped within the meaning of section 1029.8.61.19R1.

1029.8.61.19R4. An impairment exists when a persistent loss of an organ or structure of the child’s body is manifested by a metabolic, cellular, histological, anatomical or physiological structure or function.

The abnormality must be confirmed by objective signs through a physical examination, biological tests or medical imaging or, for sight or hearing, a recognized measurement of visual acuity or hearing. The results must be attested to by an expert who is a member of a professional order.

1029.8.61.19R5. A developmental disability exists when a persistent psychological and emotional disturbance or cognitive impairment hinders or delays the integration of experiences and learning and compromises the child's adaptation.

The disability must be attested to by an expert who is a member of a professional order in a report describing the child's abilities and disabilities and the support measures and treatment initiated, and containing the expert's recommendations.

If the cognitive functions, including language, are assessed other than using a development scale or a standardized test, the data enabling the reliability and margin of error of the assessment method to be assessed must be specified in the expert's report. The results must enable the child to be assessed in comparison with the most directly comparable standardized group.

Where a standardized test or a development scale is used, the derived score must be expressed in centiles, standard deviations, quotients or age equivalents and the confidence interval must be stated in the expert's report.

A standardized test is a test where the raw score is converted into a relative measure that ranks the child in comparison with the norm for the child's age group. The norm is established by representative samples.

1029.8.61.19R6. Impairments and developmental disabilities are not presumed to be handicaps before the beginning of diagnostic or therapeutic intervention, or if they affect a function that is not yet developed in a healthy child.

If required for assessing a premature infant's condition, the age of the infant is adjusted by subtracting the number of weeks of prematurity."

42. Section 1079.1R4 of the Regulation is amended by replacing "tangible" by "corporeal" in the following provisions:

- subparagraph *i* of paragraph *a*;
- subparagraph 3 of subparagraph *ii* of paragraph *a*;
- subparagraph *i* of paragraph *b*;
- clause 1 of subparagraph *iii* of paragraph *b*.

43. Sections 1086R4 to 1086R6 of the Regulation are revoked.

44. (1) The Regulation is amended by inserting the following after section 1086R7.6:

"**1086R7.7.** A cooperative that, in a calendar year, redeems preferred shares it issued as a qualified patron-age dividend, within the meaning of section 726.27 of the Act, shall file an information return in prescribed form in respect of the transaction, indicating therein, in particular, the amount of the redemption.

For the purposes of the first paragraph, a cooperative is deemed to redeem the preferred shares issued by the cooperative that are identical properties in the order in which it issued them."

(2) Subsection 1 has effect from 22 February 2002.

45. (1) Section 1086R8.9 of the Regulation is amended

(1) by replacing "in any of paragraphs *a* to *c* of section 311.1R2; and" in subparagraph *a* of the first paragraph by "in paragraph *a* or *b* of the second paragraph of section 311.1 of the Act;";

(2) by replacing "subparagraph *ii* or *iii* of subparagraph *a*" in subparagraph *a.1* of the first paragraph by "paragraph *a* or *b*";

(3) by replacing the second paragraph by the following:

"Every person, other than the person referred to in the first paragraph, who pays an amount described in section 311.1 of the Act to a particular person shall file an information return in prescribed form in respect of the payment, except where

(*a*) in the case where the amount is paid as government assistance similar to last resort financial assistance paid under the Act respecting income support, employment assistance and social solidarity, the amount is an amount described in subparagraph *a* or *b* of the second paragraph of section 311.1 of the Act or is a payment described in section 311.1R1; or

(*b*) in all other cases, the amount is

i. an amount paid in respect of child care expenses, within the meaning that would be assigned by section 1029.8.67 of the Act if the definition of that expression were read with the words "neither prescribed nor" replaced by the word "not", incurred by or on behalf of the particular person or a person related to the particular person;

ii. an amount paid in respect of the funeral expenses of a person related to the particular person;

iii. an amount paid in respect of judicial expenses incurred by or on behalf of the particular person or a person related to the particular person;

iv. an amount paid in respect of vocational training or counselling of the particular person or a person related to the particular person;

v. an amount paid in a particular year as a part of a series of payments, the total of which in the year does not exceed \$500; or

vi. an amount paid that is not a part of a series of payments.”.

(2) Subsection 1 applies in respect of amounts paid after 31 December 2001. In addition, where the second paragraph of section 1086R8.9 of the Regulation applies in respect of an amount paid after 31 October 2000 and before 1 January 2002, the portion of the paragraph before subparagraph *a* shall be read with the reference to “section 311.1 or 311.2” replaced by a reference to “section 311.1”.

46. (1) Section 1086R8.12 of the Regulation is replaced by the following:

“**1086R8.12.** Every eligible employer shall file a statement of the amount of wages that is eligible income, in relation to a foreign researcher’s employment with the eligible employer, paid for a taxation year to the foreign researcher by the eligible employer, and give two copies of the statement to the foreign researcher in person or send the copies to the foreign researcher at the foreign researcher’s last known address, on or before the last day of February of each year in respect of the preceding calendar year.

In this section, “eligible employer”, “eligible income” and “foreign researcher” have the meaning assigned to them in section 737.19 of the Act.”.

(2) Subsection 1 has effect from 1 January 2001 in respect of an individual

(1) who takes up employment for the first time after 9 March 1999 with an eligible employer pursuant to an employment contract entered into after that date; or

(2) whose research activity period was in progress at any time in 1999.

47. (1) Section 1086R8.12.0.0.1 of the Regulation is amended by replacing the first paragraph by the following:

“**1086R8.12.0.0.1.** Every eligible employer shall file a statement of the amount of wages that is eligible income, in relation to the employment of a foreign researcher on a post-doctoral internship with the eligible employer, paid for a taxation year to the foreign researcher on a post-doctoral internship by the eligible employer, and give two copies of the statement to the foreign researcher in person or send the copies to the foreign researcher at the foreign researcher’s last known address, on or before the last day of February of each year in respect of the preceding calendar year.”.

(2) Subsection 1 has effect from 1 January 2001 in respect of an individual

(1) who takes up employment for the first time after 9 March 1999 with an eligible employer pursuant to an employment contract entered into after that date; or

(2) whose research activity period was in progress at any time in 1999.

48. (1) Section 1086R8.12.0.0.2 of the Regulation is amended by replacing the first paragraph by the following:

“**1086R8.12.0.0.2.** Every eligible employer shall file a statement of the amount of wages that is eligible income, in relation to a foreign expert’s employment with the eligible employer, paid for a taxation year to the foreign expert by the eligible employer, and give two copies of the statement to the foreign expert in person or send the copies to the foreign expert at the foreign expert’s last known address, on or before the last day of February of each year in respect of the preceding calendar year.”.

(2) Subsection 1 has effect from 1 January 2001.

49. (1) Section 1086R8.12.0.1 of the Regulation is amended by replacing the first paragraph by the following:

“**1086R8.12.0.1.** Every eligible employer shall file a statement of the amount of wages that is eligible income, in relation to a foreign specialist’s employment with the eligible employer, paid for a taxation year to the foreign specialist by the eligible employer, and give two copies of the statement to the foreign specialist in person or send the copies to the foreign specialist at the foreign

specialist's last known address, on or before the last day of February of each year in respect of the preceding calendar year.”.

(2) Subsection 1 has effect from 1 January 2001.

50. (1) Section 1086R8.12.0.2 of the Regulation is amended by replacing the first paragraph by the following:

“**1086R8.12.0.2.** Every eligible employer shall file a statement of the amount of wages that is eligible income, in relation to a foreign professor's employment with the eligible employer, paid for a taxation year to the foreign professor by the eligible employer, and give two copies of the statement to the foreign professor in person or send the copies to the foreign professor at the foreign professor's last known address, on or before the last day of February of each year in respect of the preceding calendar year.”.

(2) Subsection 1 has effect from 1 January 2001.

51. (1) Section 1086R8.16 of the Regulation is revoked.

(2) Subsection 1 applies from the taxation year 2001.

52. (1) Section 1086R8.21 of the Regulation is amended

(1) by replacing the portion before subparagraph *a* of the first paragraph by the following:

“**1086R8.21.** Subject to the third paragraph, a department of the Government of Québec or a body referred to in Schedule 1, 2 or 3 of the Financial Administration Act (R.S.Q., c. A-6.001) that pays, directly or indirectly, an amount to a person or a partnership in satisfaction of the price provided for in a contract described in the second paragraph, shall file an information return in respect of the amount in prescribed form, except in the case of any of the following amounts:”;

(2) by striking out “budget-funded” in subparagraph *c* of the first paragraph;

(3) by replacing the period at the end of subparagraph *e* of the first paragraph by a semi-colon;

(4) by adding the following subparagraph after subparagraph *e* of the first paragraph:

“(f) an amount paid by credit card.”;

(5) by striking out “budget-funded” in the third paragraph;

(6) by replacing “*a* to *e*” in the third paragraph by “*a* to *f*”.

(2) Paragraphs 1, 2 and 5 of subsection 1 apply in respect of amounts paid after 31 December 2004.

(3) Paragraphs 3, 4 and 6 of subsection 1 apply in respect of amounts paid after 31 December 2003.

53. Section 1086R12.1 of the Regulation is amended by inserting “, as it read before being repealed” after “Act” in paragraphs *a* and *b*.

54. Section 1086R23.12.2 of the Regulation is amended

(1) by replacing “intangible” in the first paragraph by “incorporeal”;

(2) by replacing “intangible” in the second paragraph by “incorporeal”.

55. (1) The Regulation is amended by inserting the following after section 1086R23.17:

“**1086R23.18.** La Financière agricole du Québec shall, in relation to the “Farm Income Stabilization Account” program established under the Act respecting La Financière agricole du Québec (R.S.Q., c. L-0.1), file an information return in prescribed form, for each fiscal period of a farming business of a participant in the program, in respect of the amounts related to the participant that represent

(a) a contribution referred to in any of sections 15 to 16.1 of the program;

(b) a withdrawal referred to in Division V or in sections 45 and 46 of the program; or

(c) a transfer referred to in Subdivision 3 of Division VI of the program.

La Financière agricole du Québec shall send to the Minister the information return on or before the last day of February of each calendar year that follows the year in which the fiscal period of the participant's farming business ends.

La Financière agricole du Québec shall also send to the participant two copies of the portion of the information return that concerns the participant; the copies must

be sent to the participant's last known address or given to the participant in person, on or before the last day of the second month that follows the end of the fiscal period of the participant's farming business."

(2) Subsection 1 has effect from 2 November 2001.

56. (1) The Regulation is amended by inserting the following after section 1088R2:

"**1088R2.1.** In the case of an individual who is a member of a partnership operating a business that includes an international financial centre, the individual's portion of income for a taxation year from the business that is attributable to an establishment in Québec, that is otherwise determined under this Title, must be reduced by the amount deducted by the individual in computing the individual's taxable income for the year under section 737.14 of the Act in relation to the international financial centre."

(2) Subsection 1 applies to taxation years that end after 20 October 2000.

57. (1) Section 1088R6.1 of the Regulation is revoked.

(2) Subsection 1 applies to taxation years that end after 20 October 2000.

58. (1) Section 1089R6.1 of the Regulation is revoked.

(2) Subsection 1 applies to taxation years that end after 23 June 1998.

59. (1) The Regulation is amended by inserting the following before Title XXXII:

"TITLE XXXI.2
ADDITIONAL TAX FOR MANUFACTURERS OF
TOBACCO PRODUCTS

1129.48R1. The ratio referred to in the second paragraph of section 1129.48 of the Act, in respect of a corporation for a taxation year, is the ratio determined in respect of a corporation for the year under Title XX."

(2) Subsection 1 applies to taxation years that end after 8 February 1994.

60. Class 8 of Schedule B to the Regulation is amended by replacing "tangible" in paragraph *j* by "corporeal".

61. (1) Class 10 of Schedule B to the Regulation is amended in paragraph 2

(1) by replacing paragraph *l* by the following:

"(*l*) a motion picture film or video tape acquired after 25 May 1976, other than a property referred to in paragraph *q*, *r* or *s* or a property included in Class 12;"

(2) by replacing paragraph *q* by the following:

"(*q*) a certified production acquired after 31 December 1987 and before 1 March 1996;"

(3) by replacing the period at the end of subparagraph *r* by a semi-colon;

(4) by adding the following after paragraph *r*:

"(*s*) a Canadian film or video production."

(2) Subsection 1 applies from the taxation year 1995.

62. (1) Class 12 of Schedule B to the Regulation is amended

(1) by replacing paragraph *s* of the first paragraph by the following:

"(*s*) a videotape cassette, a laser disc or a DVD acquired for the purpose of renting and that is not intended to be rented to any one person for more than seven days in any 30-day period;"

(2) by adding the following after the sixth paragraph:

"Where property to which the second paragraph refers consists of general-purpose electronic data processing equipment referred to in subparagraph *b* of the second paragraph, where that property is acquired after 14 March 2000 and is installed in Québec, "used entirely in Québec and primarily in the carrying on a business" in subparagraph *c* of the second paragraph is to be replaced by "used primarily in Québec in the carrying on of a business"."

(2) Paragraph 1 of subsection 1 applies in respect of property acquired after 12 December 1995.

(3) Paragraph 2 of subsection 1 has effect from 15 March 2000.

63. The Regulation is amended by inserting the following Schedule after Schedule C:

“SCHEDULE C.1

(ss. 1029.8.61.19R2 and 1029.8.61.19R3)

TABLES OF PRESUMED CASES OF SERIOUS HANDICAP

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1. IMPAIRMENTS**1.1 Sight****Presumed cases of serious handicap**

A child is presumed to be handicapped within the meaning of section 1029.8.61.19R1 in the following cases:

(a) the child is less than four years of age and wears contact lenses because of bilateral aphakia;

(b) the child has a visual acuity of 6/60 or less;

(c) the child's field of vision for both eyes is less than 30 degrees at the widest diameter, measured when focusing on a central point;

(d) one of the cases in A and one of the cases in B below both apply to the child:

A Cases	B Cases
A.1 the child has a visual acuity of 6/21 or less.	B.1 special services are required to stimulate and maximize the child's visual potential.

A Cases

A.2 the child's field of vision for both eyes is less than 60 degrees at the widest diameter, measured when focusing on a central point.

A.3 the child has a loss of sight of 30% or more, calculated in accordance with the method and tables of the American Medical Association and taking into account loss of central vision, field of vision and eye motility.

B Cases

B.2 assistance is required to move about in an unfamiliar environment or to go to school or move about there.

B.3 adapted learning tools are required, particularly special school books, audio recordings, magnifying devices or documents in braille.

Assessment methods

Visual acuity must be measured in both eyes simultaneously following correction by adequate refraction lenses.

The method used to measure visual acuity must be specified in the expert's report. If measured other than with a Snellen chart, the Allen method or ocular fixation, the data enabling the reliability and margin of error of the method to be assessed must be specified in the expert's report.

1.2 Hearing**Presumed cases of serious handicap**

A child is presumed to be handicapped within the meaning of section 1029.8.61.19R1 in the following cases:

(a) the average threshold for the better ear is more than 90 dB before correction, with equivalent results in air and bone conduction tests;

(b) the use of a hearing aid does not reduce the average threshold of pure sound below 40 dB for the better ear, with equivalent results in air and bone conduction tests;

(c) one of the cases in A and one of the cases in B below both apply to the child:

A Cases	B Cases
A.1 the child is less than five years of age and the average threshold of pure sound before correction is 25 dB or more for the better ear.	B.1 in spite of the use of a hearing aid, the child has delayed language development and requires professional services for learning the native language or an adapted language.
A.2 the child is five years of age or older and the average threshold of pure sound before correction is 40 dB or more for the better ear.	B.2 the average threshold of pure sound after correction is 25 dB or more for the better ear.
	B.3 in spite of the use of a hearing aid, speech discrimination is less than 60%.
	B.4 in spite of the use of a hearing aid, the child cannot use ordinary apparatus, in particular the telephone and television, unless they are specially adapted to the child's needs.

Assessment methods

Hearing loss is measured by taking into account the average threshold of pure sound at 500, 1,000 and 2,000 Hz. Where the child's average is near the selected criterion, the expert's report must show the child's level of hearing in the 4,000 or 6,000 Hz frequency range. If the hearing is not measured with an audiogram, the data enabling the reliability of the method used to be assessed must be specified in the expert's report.

Speech discrimination must be measured in a quiet environment, for the better ear, by a standardized test. The assessment must show the child's usual level of hearing; it must not be carried out in the case of temporary conduction deafness, such as otitis media. The sound intensity used must be stated in the expert's report.

If the child does not wear a hearing aid because of lack of improvement or because of an intolerance, the expert must specify that fact in the report.

Exclusion

A child in respect of whom a central auditory processing disorder is inferred is not presumed to be handicapped unless an assessment of the child's difficulties, using standardized tests, shows results comparable to those of the cases referred to in Tables 2.1 to 2.5 on developmental disabilities.

Specific rule

A child is not presumed to be handicapped before the first reliable measurement of hearing loss.

1.3 Musculoskeletal system

Presumed cases of serious handicap

A child is presumed to be handicapped within the meaning of section 1029.8.61.19R1 in the following cases :

(a) the child has a total brachial plexus palsy ;

(b) the child is two years of age or less and requires several surgical procedures for clubfoot ;

(c) the child is more than three years of age and requires a wheelchair or a walker because of limited motor skills ;

(d) the child is achondroplastic and the child's height is less than the third percentile ;

(e) one of the cases in A and one of the cases in B below both apply to the child :

A Cases	B Cases
A.1 the child has a deformity or agenesis affecting the musculoskeletal system. A.2 the child has a type of dwarfism.	B.1 the child is less than five years of age and the ability to maintain sitting and standing positions, handle objects and move about is less than that of the average healthy child half that age.
A.3 the child has a neuromuscular disease. A.4 the child has cerebral palsy.	B.2 the child is two years of age or older and has an upper limb impairment resulting in inefficient prehension in one hand or hindering the activities of daily living that require both hands.
A.5 the child has myopathy. A.6 the child has arthropathy. A.7 the child has sequelae of disease or trauma limiting motor skills.	B.3 the child is five years of age or older and is unable to walk about in places to which the child would normally go, to walk there or use public transportation to get there ; the abnormalities and limitations described in the expert's report imply that the child requires the assistance of another person, special apparatus or devices, adapted transportation or an adapted learning environment.

A Cases	B Cases
	B.4 the child is five years of age or older and prehension and coordination skills are such that the child cannot feed or dress or requires an inordinate amount of time to do so, thus requiring another person's help or a special apparatus or device.
	B.5 the child must undergo several specialized therapeutic interventions because of the limited skills, thus entailing more than two specific care treatments per month outside the home.

Assessment methods

The expert's report must include a diagnosis, confirmed by significant observations during a physical examination, by biological tests or medical imaging, as well as an assessment of the child's motor abilities and disabilities, in accordance with the child's age.

The report must describe any abnormality in muscular tone, motor control, range of motion, coordination and balance, muscular strength and endurance and contain comments on the limitations they entail in maintaining posture and in motor, exploratory and manipulative activities.

1.4 Respiratory function

Presumed cases of serious handicap

A child is presumed to be handicapped within the meaning of section 1029.8.61.19R1 in the following cases:

- (a) the child receives daily oxygen therapy at home;
- (b) the child has bronchopulmonary dysplasia requiring the daily use of a bronchodilator;
- (c) the child has a deformity of the thorax or a restrictive syndrome that reduces vital capacity to 50% or less compared to the normal vital capacity for the child's size; vital capacity must be measured when the child's condition is stable, in the absence of acute infection or decompensation;
- (d) one of the cases in A and one of the cases in B below both apply to the child:

A Cases	B Cases
A.1 the child is less than two years of age and has been treated for at least the past three months as recommended by the Asthma Committee of the Canadian Thoracic Society.	B.1 the child is less than two years of age and receives daily medication six months a year or more administered by wet nebulization, where a metered-dose inhaler is medically contraindicated.
A.2 the child is two years of age or older and has been treated for asthma for at least the past six months as recommended by the Asthma Committee of the Canadian Thoracic Society.	B.2 in spite of adequate preventive treatment, the child has had at least three severe decompensation episodes in the last twelve months, requiring treatment in hospital for more than 48 hours or oral corticosteroid treatment for more than seven days.
	B.3 in spite of inhaled beclomethasone in doses of 1,000 µg/day or 20 µg/kg/day with a metered-dose inhaler or its equivalent, the child's asthma cannot be controlled and the child has symptoms, at least six months a year, that limit the child's activities, or a condition that requires a higher dose of inhaled steroids or the addition of another medication the potential side effects of which require close medical supervision.

Assessment methods

The medical report must indicate the prescribed medication, dosage, frequency of medical visits, decompensation episodes, weight and height of the child, and the presence of avoidable respiratory irritants in the child's environment. Where respiratory allergens complicate control of the asthma, the allergy test results must be attached to the medical report.

If control of the asthma is not achieved, it must be demonstrated in the medical report, in accordance with any applicable measures given the child's age, through information concerning frequency of nocturnal symptoms, frequency of use of bronchodilators, variations in peak expiratory flow rates, results of bronchial and respiratory function challenge tests done when no infections or allergies are active. A preventive dose of a bronchodilator before exercise may not be considered in the assessment of daily needs.

A pharmaceutical record confirming the various medications and quantities purchased during the previous year must be attached to the medical report.

Where a nebulizer must be used, the medical report must describe the problems related to using a metered-dose inhaler or other method.

1.5 Cardiovascular function

Presumed cases of serious handicap

A child is presumed handicapped within the meaning of section 1029.8.61.19R1 in the following cases:

(a) the child is three years of age or less, has a heart disease and requires diuretics and digitalis;

(b) from birth to the end of two full years following surgery, if the child was born with hypoplastic left heart syndrome, transposition of the great vessels, pulmonary atresia or a tetralogy;

(c) the child has a valvular disease and is taking anticoagulants;

(d) the child has a pacemaker, and complications related to the implant site require two or more surgical procedures during the year;

(e) one of the cases in A and one of the cases in B below both apply to the child:

A Cases	B Cases
A.1 the child has a surgically uncorrected malformation of the heart.	B.1 the child, in spite of medication, has symptoms at rest or with low effort that hinder the activities of daily living.
A.2 the child has a malformation of the heart surgically corrected with a palliative procedure.	B.2 the child has seriously retarded growth: weight or height less than the third percentile or persistent weight or height loss of more than 15 percentiles.
A.3 the child has arrhythmia.	B.3 the progressive deterioration of the child's cardiovascular function requires surgery and the activities of daily living are affected, or the care required imposes substantial constraints on the child's family.

A Cases

A.4 the child has cardiac insufficiency.

B Cases

B.4 the child requires medical follow-up at least once a month to adjust medication according to the child's response to treatment and variations in weight.

Assessment methods

The medical report establishing the cardiovascular disability must indicate the diagnosis, the level of activity that triggers the cyanosis, dyspnea or tachycardia and must include a height and weight graph.

Exclusion

A child who has a malformation or cardiac disease with no active treatment, requiring only medically prescribed restrictions or limiting the playing of sports, is not presumed to be handicapped.

1.6 Nervous system abnormalities

Presumed cases of serious handicap

A child is presumed to be handicapped within the meaning of section 1029.8.61.19R1 in the following cases:

(a) the child has Lennox-Gastaut syndrome;

(b) one of the cases in A and one of the cases in B below both apply to the child:

A Cases	B Cases
A.1 the child has epilepsy and has been undergoing anticonvulsive therapy for more than six months.	B.1 in spite of medication, the child has more than one partial seizure a week.
A.2 the child has Tourette's disorder.	B.2 in spite of medication, the child has more than one episode of generalized seizures every two months.
A.3 the child has suffered a craniocerebral injury resulting in a coma.	B.3 in spite of medication, the child has persistent tics that significantly affect the activities of daily living.

A Cases	B Cases
	B.4 the side effects of the medication significantly affect the activities of daily living.
	B.5 the child cannot attend a day care centre or school without being accompanied.

Assessment methods

The diagnosis of nervous system impairments must be confirmed by a description of the objective abnormalities detected by a physical examination, analysis of diagnostic specimens, medical imaging or electrophysiology.

In the case of Tourette's disorder, the expert's report must describe the tics observed, stating at what age they began and how often they occur. A psychiatric assessment must be attached to the report.

Specific rules

Where a central nervous system dysfunction is the supposed cause of a cognitive, behavioural or communication disorder, or of dislexia, the provisions of Tables 2.1 to 2.5 on developmental disabilities apply.

Where the nervous system impairment is characterized by psychomotor retardation, the provisions of Table 2.1 on psychomotor retardation apply.

Where the nervous system impairment involves mainly motor skills, the provisions of Table 1.3 on impairments of the musculoskeletal system apply.

1.7 Nutrition and digestion

Presumed cases of serious handicap

A child is presumed to be handicapped within the meaning of section 1029.8.61.19R1 in the following cases:

- (a) the child is fed by naso-gastric hyperalimentation;
- (b) the child has a gluten-free diet;
- (c) the child has a colostomy or ileostomy;
- (d) the child has congenital anal imperforation and is two years of age or less;

(e) one of the cases in A and one of the cases in B below both apply to the child:

A Cases	B Cases
A.1 the child has a malformation or disease of the digestive tract.	B.1 the child's diet imposes substantial constraints on the child's family.
A.2 the child has oropharyngeal dyspraxia.	B.2 deglutition and mastication functions are such that the child requires the services of an occupational or speech therapist.
A.3 the child has an inflammatory intestinal disease.	B.3 the child's illness is not controlled by medication and the child has digestive problems, a deteriorated general condition or symptomatic anemia that restricts the activities of daily living for more than three months a year.
	B.4 the total period of hospitalization because of the inflammatory intestinal disease and its complications is more than one month a year.
	B.5 the child must go to a health care facility or a doctor more than ten times a year because of decompensation due to the inflammatory intestinal disease, extradigestive manifestations, endoscopy, biological tests and therapeutic adjustments.

Assessment methods

The diagnosis of an impairment related to nutrition must be confirmed, as the case may be, by a report from the occupational therapist or the speech therapist, by dated results of the abnormal biological tests, by the attending physician's notes on its course, hospitalization dates and the height and weight graph.

Exclusion

A child who has lactose intolerance or cow's milk protein intolerance is not presumed to be handicapped.

1.8 Renal and urinary functions

Presumed cases of serious handicap

A child is presumed to be handicapped within the meaning of section 1029.8.61.19R1 in the following cases:

- (a) the child has a chronic renal insufficiency and is undergoing dialysis;
- (b) the child uses a urinary catheter daily;
- (c) the child has had a vesicostomy or a urethrostomy;
- (d) the child is five years of age or older and diurnal incontinence requires daily care and sanitary products.

Exclusion

A child receiving prophylactic antibiotic therapy because of vesicourethral reflux is not presumed to be handicapped.

1.9 Metabolic or hereditary abnormalities

Presumed cases of serious handicap

A child is presumed to be handicapped within the meaning of section 1029.8.61.19R1 in the following cases:

- (a) the child has a hemoglobinopathy of type SC, SS or S β thalassemia with sickle cell anemia and is less than seven years of age;
- (b) the child has a phenylalanine-reduced diet due to phenylketonuria and is less than seven years of age;
- (c) the child has mucopolysaccharidosis of the Hunter or Hurler type;
- (d) the child has Gaucher's disease, infantile form;
- (e) the child has galactosemia;
- (f) the child has tyrosinemia;
- (g) the child has maple sugar urine disease;
- (h) the child has lactic acidosis;

(i) the child has cystic fibrosis and pulmonary and digestive complications and is under continuous treatment with enzymes;

(j) the child is a hemophiliac with Factor VIII or IX activity of less than 1%;

(k) the child receives daily insulin therapy;

(l) one of the cases in A and one of the cases in B below both apply to the child:

A Cases

A.1 the child has a metabolic illness resulting in an essential metabolite deficiency.

A.2 the child has a metabolic illness resulting in an accumulation of toxic metabolites.

A.3 the child has a metabolic illness resulting in an insufficient energy production.

B Cases

B.1 the child could experience severe decompensation after fasting for a few hours, with a fever or benign infection, a condition which requires specific care under medical supervision.

B.2 the child must consume proteins, lipids or glucides of a specific type or in closely supervised portions, which prevents the child from consuming the same food as the child's family.

B.3 the child requires at least every month a medical or paramedical follow-up because of the illness, decompensations or to prevent the child's development from being affected.

B.4 the child's fatigability restricts the activities of daily living.

Exclusion

A child who has a metabolic abnormality that is compensated by medication, vitamin therapy, food supplements or by excluding a food is not presumed to be handicapped.

Specific rules

Where the metabolic or genetic impairment causes psychomotor retardation, the provisions of Table 2.1 on psychomotor retardation apply.

1.10 Immune system abnormalities and neoplasia

Presumed cases of serious handicap

A child is presumed to be handicapped within the meaning of section 1029.8.61.19R1 in the following cases:

(a) the child is receiving chemotherapy or radiation therapy for leukemia or cancer;

(b) the child has AIDS and the condition imposes substantial constraints on the child's family;

(c) the child is undergoing immunosuppressive treatment for an autoimmune disease or following an organ transplant;

(d) the child has multiple food allergies to at least three different food groups consumed daily and the severity of the allergic reactions requires that emergency treatment be constantly available.

Assessment methods

The diagnosis must be confirmed by information on the type of tumour, the stage of the disease and the abnormal biological test reports.

For allergies, the medical report must describe any previous allergic reactions and include the allergy test results.

Exclusions

A child who is allergic to one food only, to pollens or to animals is not presumed to be handicapped.

A child whose tumour has been totally removed by surgery without any sequelae is not presumed to be handicapped.

1.11 Congenital malformations and chromosomal abnormalities

Presumed cases of serious handicap

A child is presumed to be handicapped within the meaning of section 1029.8.61.19R1 in the following cases:

(1) until the child is two years of age, if born with a complete unilateral or bilateral cleft lip and palate;

(2) the child has a trisomy involving the autosomes without mosaicism;

(3) the child has a monosomy involving the autosomes without mosaicism.

Assessment methods

The diagnosis must be confirmed by a description of the malformation. In the case of a syndrome in which the malformation or its degree varies from one subject to another, the child's abnormalities and functional limitations must be specified in the expert's report.

In the case of the chromosomal abnormalities referred to above, the karyotype analysis is sufficient.

Exclusion

A child who has a fissure of the soft palate or a cleft lip with an alveolar notch is not presumed to be handicapped.

2. DEVELOPMENTAL DISABILITIES

2.1 Psychomotor retardation

Presumed cases of serious handicap

A child is presumed to be handicapped within the meaning of section 1029.8.61.19R1 if one of the cases in A and one of the cases in B below both apply to the child:

A Cases	B Cases
A.1 the child has a delay in most areas of development which requires a specialized stimulation program.	B.1 the child is less than two years of age and the skills in at least two areas of development are the same as those acquired by a child half the child's age, based on the mean age of skill acquisition.
A.2 the child has a delay in most areas of development which imposes substantial constraints on the child's family.	B.2 the child is two to five years of age and the child's developmental quotient, assessed by an expert in accordance with a recognized development scale, in particular that of Bayley, Griffiths or Gesell, is less than 70.

A Cases	B Cases
	B.3 the child is two to five years of age and the child's developmental quotient, assessed by a standardized psychometric test, in particular that of Leiter, Brigance or the WPPSI, is less than 70, for a confidence interval of 90%.

Assessment methods

The diagnosis of psychomotor retardation must be confirmed by an assessment of skills acquired by the child in the main areas of development, namely motor skills, autonomy, communication, language and social interaction. The mean age of skill acquisition in those areas of development is the age given in

— WEBER, M.L., *Dictionnaire de thérapie pédiatrique*. Montréal/Paris : Les Presses de l'Université de Montréal/Doin éditeurs, 1995, and thereafter the most recent edition ; or

— NELSON, W.E., BEHRMAN, R.E., KLIEGMAN, R.M. and ARVIN, A.M., *Nelson Textbook of Pediatrics*. 15th Edition, Philadelphia, W.B. Saunders Company, 1996, and thereafter the most recent edition.

The expert's report must enable the child's developmental age to be determined or the child to be ranked within intragroup norms.

The developmental quotient is determined by multiplying the ratio of developmental age over chronological age by 100.

2.2 Mental retardation

Presumed cases of serious handicap

A child is presumed to be handicapped within the meaning of section 1029.8.61.19R1 in the following cases :

(1) the child is more than five years of age and has a global IQ of 50 or less, for a confidence interval of 90% ;

(2) one of the cases in A and one of the cases in B below both apply to the child :

A Cases	B Cases
A.1 the child is more than five years of age and the psychometric assessment shows, for a confidence interval of 90%, a global IQ equal to or less than 70.	B.1 the assessment of the child's adaptive skills using a recognized scale, in particular the Échelle québécoise des comportements adaptatifs (ÉQCA) [Maurice, P. et al. (1997, and thereafter the most recent edition). Manuel technique (97,0). Montréal : UQAM, Département de psychologie], or the Vineland scale, shows a standard deviation of two or more below the average.
A.2 the child is more than five years of age and the psychometric assessment shows, for a confidence interval of 90%, a percentile rank of two or less.	B.2 the child has an impairment in at least two of the following areas of adaptive functioning : communication, personal care, domestic skills, social skills, use of community resources, autonomy, functional academic abilities, leisure activities, work, health and security.
A.3 the child is more than five years of age and the psychometric assessment shows a standard deviation of two or more below the average.	B.3 the child's behavioural, emotional and social problems described by the expert markedly restrict the activities of daily living or impose substantial constraints on the child's family.
	B.4 the child is twelve years of age or less and school achievement is less than that of a child who is less than two-thirds the child's age.

Assessment methods

The diagnosis of mental retardation must be confirmed by standardized psychometric tests done in the year preceding the application and, especially in borderline cases, in accordance with a recognized adaptive behaviour assessment scale, in particular the Échelle québécoise des comportements adaptatifs (ÉQCA) [Maurice, P. et al. (1997, and thereafter the most recent edition). Manuel technique (97,0). Montréal : UQAM, Département de psychologie], or the Vineland scale.

Exclusion

A child described as "with handicaps or learning or adjustment difficulties" according to the criteria of the Ministère de l'Éducation is not presumed to be handi-

capped, unless an assessment shows that the child meets the conditions of this Regulation. The criteria are given in: Ministère de l'Éducation, *Élèves handicapés ou en difficulté d'adaptation ou d'apprentissage (EHDAM): Définitions, 2000*, and thereafter the most recent edition.

2.3 Pervasive development disorders

Presumed cases of serious handicap

A child is presumed to be handicapped within the meaning of section 1029.8.61.19R1 in the following cases:

(a) the child cannot attend a day care centre or school without being accompanied;

(b) the child attends a psychiatric centre during the day;

(c) care and tutoring at home impose substantial constraints on the child's family because of the disorder.

Assessment methods

The diagnosis of a pervasive development disorder must be confirmed by a psychiatric or multidisciplinary assessment that refers to the diagnostic criteria in the *Diagnostic and Statistical Manual of Mental Disorders: DSM-IV* published by the American Psychiatric Association, 4th Edition 1994, and thereafter the most recent edition.

2.4 Language disorders

Presumed cases of serious handicap

A child is presumed to be handicapped within the meaning of section 1029.8.61.19R1 in the following cases:

(a) the child is less than five years of age and language skills are those of a child less than half the child's age;

(b) the child is more than three years of age and does not speak;

(c) the child is more than six years of age and the child's speech is usually unintelligible to an adult who is not familiar with the child;

(d) the child obtained in the previous year, on standardized assessment tests for phonetic, semantic, morphosyntactic and pragmatic aspects, a result below the 2nd percentile and no result above the 10th percentile with respect to comprehension and expression;

(e) the child has a verbal IQ of less than 70, for a confidence interval of 90%;

(f) assessment of the child's adaptive skills using a recognized scale, in particular the *Échelle québécoise des comportements adaptatifs (ÉQCA)* [Maurice, P. et al. (1997, and thereafter the most recent edition). *Manuel technique (97,0)*. Montréal: UQAM, Département de psychologie], or the *Vineland scale*, shows a standard deviation of two or more below the average in the areas of communication and socialization;

(g) the child is twelve years of age or less and the language disorder hinders the child's learning in school, which is less than that of a child who is less than two-thirds the child's age.

Assessment methods

The language disorder must be confirmed by standardized tests specific to language. The results must rank the child in relation to the child's group and the confidence interval must be stated. Where the tests cannot be used, the assessment report must describe the skills acquired and the deviation noted in the acquisition of the language code and give concrete examples of the use of language in the child's activities of daily living.

The assessment must show that the language disorder is not a result of a hearing impairment, intellectual disability or a pervasive development disorder. The results of the audiogram and of the intellectual and behavioural assessment must be reported.

If the language disorder is associated with a hearing impairment, an intellectual disability or a pervasive development disorder, the provisions of Table 1.2 on hearing, Table 2.2 on mental retardation or Table 2.3 on pervasive development disorders apply.

A neurological assessment that does not show an abnormality at the somatic examination or a lesion visible through medical imaging or electrophysiology is not taken into account in the determination of the extent of the handicap caused by the language disorder.

Exclusions

A child less than six years of age who has not had a multidisciplinary cognitive assessment, in particular as regards the acquisition of symbolic thought, verbal and non-verbal skills and the integrity of sensorial functions, is not presumed to be handicapped because of a specific language disorder.

A child six years of age or older who has not had an assessment of verbal and non-verbal aptitudes through standardized psychometric tests selected or adapted to language problems is not presumed to be handicapped because of a specific language disorder.

2.5 Behavioural disorders

Presumed cases of serious handicap

A child is presumed to be handicapped within the meaning of section 1029.8.61.19R1 in the following cases:

(a) the child has had psychotherapy at least every month for at least six months and the therapist considers that it should continue at a monthly rate for a total duration of at least one year;

(b) the child cannot attend a day care centre or school without being accompanied.

Assessment methods

The behavioural disorder must be confirmed by a psychiatric assessment that describes the nature and the seriousness of the disorder and its consequences on the child's family and in the school and social environment. The description must be sufficiently detailed to enable the Régie des rentes du Québec to assess the seriousness of the condition. The report must include the therapist's recommendations.

Exclusion

A child who has an attention deficit disorder, with or without hyperactivity, and is treated solely through medication is not presumed to be handicapped."

64. This Regulation comes into force on the date of its publication in the *Gazette officielle du Québec*.

Regulation to amend the Regulation respecting the application of the Licenses Act*

Licenses Act

(R.S.Q., c. L-3, s. 5, 1st par., subpar. d and 2nd par. and s. 144; 2005, c. 1, s. 307)

1. The Regulation respecting the application of the Licenses Act is amended by adding the following after section 15:

"**16.** This Regulation ceases to apply in respect of

(1) an alcoholic beverage acquired by a retailer after 31 August 2004; and

(2) an alcoholic beverage made by a retailer at any time and disposed of by the retailer for consumption in the retailer's establishment after 31 August 2004."

2. This Regulation comes into force on the date of its publication in the *Gazette officielle du Québec*.

Regulation to amend the Regulation respecting fiscal administration**

An Act respecting the Ministère du Revenu (R.S.Q., c. M-31, ss. 9.0.6, 1st par., subpar. 4, 96, 1st par. and 97)

1. Section 7R5 of the Regulation respecting fiscal administration is amended by striking out "1029.8.30" in paragraph 2.

2. (1) Section 7R7 of the Regulation is amended by inserting "350.7.3, 350.15, 350.16," after "167," in paragraph 4.

(2) Subsection 1, where it adds, in paragraph 4 of section 7R7 of the Regulation,

* The Regulation respecting the application of the Licenses Act (R.R.Q., 1981, c. L-3, r.1) was last amended by the regulation made by Order in Council 1155-2004 dated 8 December 2004 (2004, *G.O.* 2, 3593). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Québec Official Publisher, 2005, updated to 1 September 2005.

** The Regulation respecting fiscal administration (R.R.Q., 1981, c. M-31, r.1) was last amended by the Regulation to amend the Regulation respecting fiscal administration made by Order in Council 711-2004 dated 30 June 2004 (2004, *G.O.* 2, 2299). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Québec Official Publisher, 2005, updated to 1 September 2005.

- (1) “350.7.3,” has effect from 20 December 2001 ;
- (2) “350.15, 350.16,” has effect from 1 July 1992.

3. Section 7R13 of the Regulation is amended

(1) by replacing “the position of Director of Investigations – Québec or Director of Investigations – Montréal” in the portion before paragraph 1 by “a position of director”;

(2) by replacing “6.7, 13.5 and 13.4.3” in paragraph 3 by “6.2, 6.3, 6.4, 6.7, 13.4.3 and 13.5”;

(3) by replacing “27.2, 27.3, 27.4, 27.7, 40.4, 40.5, 50.0.6 and 50.0.9” in paragraph 5 by “16, 23.1, 27.2, 27.3, 27.4, 27.7, 40.4, 40.5, 50.0.6, 50.0.9 and 50.0.10”.

4. Section 7R14 of the Regulation is amended

(1) by replacing “the position of Head of the Service des divulgations volontaires, a position of head of an inspection service, head of a fraud investigation service or head of a fraud investigation and activity service in connection with police forces at the Direction des enquêtes — Québec or the Direction des enquêtes — Montréal” in the portion before paragraph 1 by “a position of head of a service”.

(2) by inserting “17.9.1,” in paragraph 2 after “sections”.

5. Section 7R16 of the Regulation is replaced by the following:

7R16. A public servant who holds the position of Director, Mail (Montréal) or a position of Director, Records Management at the Direction principale du traitement massif or a public servant who holds the position of Head of the Service de réception et de dépouillement du courrier or that of Head of the Service de traitement systémique, d’appariement et de mise en lots at the Direction du courrier (Montréal) or holds the position of Head of the Service de gestion des dossiers de particuliers et de mise à jour des fichiers or that of Head of the Service de l’accès à l’information et de la gestion des dossiers de particuliers in one of the records management directorates at the Direction principale du traitement massif within the Direction générale du traitement et des technologies is authorized to sign the documents required for the purposes of sections 42, 58.1, 71 and 86 of the Act.”.

6. Section 7R17 of the Regulation is amended by replacing “the position of Director, Cheque Cashing at the Direction centrale du traitement — Québec or that of

Director, Cheque Cashing at the Direction centrale du traitement — Montréal” by “a position of Director, Cheque Cashing at the Direction principale du traitement massif”.

7. (1) Section 7R20 of the Regulation is amended by striking out “, 55” in paragraph 3.

(2) Subsection 1 has effect from 22 April 2004.

8. Section 7R22 of the Regulation is amended by replacing “section 1001” in subparagraph 7 of the first paragraph by “sections 1001, 1033.2, 1033.5, 1033.6, 1033.7, 1033.9 and 1033.10”.

9. The Regulation is amended by inserting the following after section 7R23:

7R23.1. A facsimile of the signature of a public servant holding one of the positions mentioned in sections 7R18 to 7R23 may be affixed to the documents that the public servant is authorized to sign under those sections.”.

10. (1) Subdivision 4 of Subdivision I of Division II of the Regulation is revoked.

(2) Subsection 1 has effect from 1 May 2004.

11. (1) The Regulation is amended by inserting the following after “Direction générale de la Capitale-Nationale et des régions” in Subdivision 4 of Subdivision I of Division II of the Regulation:

“§§4.1. Direction générale des particuliers

§§4.1.1. Direction principale des pensions alimentaires

7R57.1. A public servant who holds the position of Senior Director, Support Payments, a position of Director, Support Payments, or a position of head of an order management service or a public servant governed by the collective labour agreement for public servants who holds a position of support payment management clerk at the Direction principale des pensions alimentaires within the Direction générale des particuliers is authorized to sign the documents required for the purposes of

(1) articles 794 and 1326 of the Civil Code of Québec (Statutes of Québec, 1991, chapter 64) concerning the declaration of claim to the Public Curator;

(2) sections 5, 8, 13, 16, 19, 22, 23, 29, 31, 34, 36, 37, 46, 48, 53 and 76 of the Act to facilitate the payment of support (R.S.Q., c. P-2.2); and

(3) section 13 of the Family Orders and Agreements Enforcement Assistance Act (Revised Statutes of Canada, 1985, chapter 4, 2nd Supplement).

A public servant who holds one of the positions mentioned in the first paragraph is also authorized to sign the documents required to waive, in advance, the application of articles 795 and 796 of the Civil Code of Québec concerning the publication of an inventory, of article 806 of that Code concerning the annual rendering of accounts, of article 811 of that Code concerning the homologation by the court of a payment proposal, of article 822 of that Code concerning the publication of the closure of the account and of article 1330 of that Code concerning the publication of a notice of closure.

A facsimile of the signature of a public servant holding one of the positions mentioned in the first paragraph may be affixed to the documents required for the purposes of the provisions mentioned in subparagraphs 2 and 3 of the first paragraph.

7R57.2. A public servant governed by the collective labour agreement for public servants who holds a position of office clerk at the Direction principale des pensions alimentaires within the Direction générale des particuliers is authorized to sign the documents required for the purposes of section 13 of the Family Orders and Agreements Enforcement Assistance Act (Revised Statutes of Canada, 1985, chapter 4, 2nd Supplement).

A facsimile of the signature of a public servant holding a position mentioned in the first paragraph may be affixed to the documents required for the purposes of the provision mentioned in the first paragraph.

§§4.1.2. *Direction principale de la cotisation des particuliers*

7R57.3. A public servant who holds the position of Senior Director, Assessment of Individuals within the Direction générale des particuliers is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in the first paragraph of sections 7R57.5 and 7R57.6, sections 7R57.7 and 7R57.8 and in the first paragraph of section 7R57.9; and

(2) section 286.1, subparagraph *c* of the second paragraph of section 309.1, sections 325, 435, 444, 525 and 527.1, the second paragraph of section 647, the second paragraph of section 678, subparagraph *e* of the second paragraph of section 725.1.2 and section 752.0.18 of the Taxation Act (R.S.Q., c. I-3).

7R57.4. A public servant who holds the position of Director, Accounting and Non-filing of Personal Returns at the Direction principale de la cotisation des particuliers within the Direction générale des particuliers is authorized to sign the documents required for the purposes of the provisions mentioned in the first paragraph of sections 7R57.5 and 7R57.6.

A facsimile of the signature of the public servant mentioned in the first paragraph may be affixed to the documents required for the purposes of sections 39 and 94.1 of the Act and paragraph *f* of subsection 2 of section 1000 and section 1001 of the Taxation Act (R.S.Q., c. I-3).

7R57.5. A public servant who holds a position of head of a service at the Direction de la comptabilisation et de la non-production des déclarations de particuliers at the Direction principale de la cotisation des particuliers within the Direction générale des particuliers is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in the first paragraph of section 7R57.6;

(2) sections 36 and 86 of the Act;

(3) sections 776.33, 1056.4, 1098, 1100 and 1102.1 of the Taxation Act (R.S.Q., c. I-3); and

(4) the second paragraph of section 45 of the Act respecting the application of the Taxation Act (R.S.Q., c. I-4).

A facsimile of the signature of a public servant holding a position mentioned in the first paragraph may be affixed to the documents required for the purposes of sections 39 and 94.1 of the Act and paragraph *f* of subsection 2 of section 1000 and section 1001 of the Taxation Act.

7R57.6. A public servant governed by the collective labour agreement for public servants who holds a position of tax audit officer, information officer or office clerk in the Direction de la comptabilisation et de la non-production des déclarations de particuliers at the Direction principale de la cotisation des particuliers within the Direction générale des particuliers is authorized to sign the documents required for the purposes of

(1) sections 12.2, 30, 30.1, 31, 39, 58.1 and 94.1 of the Act; and

(2) sections 519.1, 520, 520.1, 522, 752.0.7 and 752.0.16, paragraph *f* of subsection 2 of section 1000 and section 1001 of the Taxation Act (R.S.Q., c. I-3).

A facsimile of the signature of a public servant holding one of the positions mentioned in the first paragraph may be affixed to the documents required for the purposes of sections 39 and 94.1 of the Act and paragraph *f* of subsection 2 of section 1000 and section 1001 of the Taxation Act.

7R57.7. A public servant who holds a position of Director, Assessment of Individuals at the Direction principale de la cotisation des particuliers within the Direction générale des particuliers is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in section 7R57.8 and the first paragraph of section 7R57.9;

(2) sections 34, 35, 35.5 and 35.6 of the Act;

(3) article 2631 of the Civil Code of Québec (Statutes of Québec, 1991, chapter 64);

(4) sections 7.3, 325, 359.12.1, 361, 581 and 752.0.18 of the Taxation Act (R.S.Q., c. I-3); and

(5) subsection 9 of section 130R2 of the Regulation respecting the Taxation Act (R.R.Q., 1981, c. I-3, r.1).

7R57.8. A public servant who holds a position of head of a service in one of the directorates of assessment of individuals at the Direction principale de la cotisation des particuliers within the Direction générale des particuliers is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in the first paragraph of section 7R57.9;

(2) section 36, section 37.1 in relation to the refusal of an application for registration to make an electronic filing of a fiscal return required under section 1000 of the Taxation Act (R.S.Q., c. I-3) and sections 39, 42, 71 and 86 of the Act;

(3) section 286.1, subparagraph *c* of the second paragraph of section 309.1, sections 435, 444, 519.1, 520, 525 and 527.1, subparagraph *e* of the second paragraph of section 725.1.2, subparagraphs *ii* and *iii* of subparagraph *f* of the first paragraph of section 832.23, subparagraphs *ii* and *iii* of subparagraph *f* of the first paragraph of section 832.24, subparagraph *ii* of subparagraph *i* of the first paragraph of section 935.12 in relation to the definition of “eligible amount”, paragraph *d* of section 935.13, paragraph *f* of subsection 2 of section 1000 and sections 1001, 1006, 1056.4, 1098, 1100 and 1102.1 of the Taxation Act; and

(4) the second paragraph of section 45 of the Act respecting the application of the Taxation Act (R.S.Q., c. I-4).

7R57.9. A public servant governed by the collective labour agreement for professionals who holds a position of financial management officer or tax research officer or a public servant governed by the collective labour agreement for public servants who holds a position of tax audit officer or office clerk in one of the directorates of assessment of individuals at the Direction principale de la cotisation des particuliers within the Direction générale des particuliers is authorized to sign the documents required for the purposes of

(1) sections 31, 58.1 and 94.1 of the Act; and

(2) sections 7.0.6, 84.1, 85, 85.6, 98, 195 and 216, the second paragraph of section 647, the second paragraph of section 678 and sections 752.0.7, 752.0.16 and 776.33 of the Taxation Act (R.S.Q., c. I-3).

A facsimile of the signature of a public servant holding one of the positions mentioned in the first paragraph may be affixed to the documents required for the purposes of section 94.1 of the Act.

§§§4.1.3. *Regional directorates, individuals*

7R57.10. A public servant who holds a position of Regional Director, Individuals, within the Direction générale des particuliers is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in the first paragraph of sections 7R57.13 to 7R57.16;

(2) section 15, subsection 2 of section 31 and section 38 of the Land Transfer Duties Act (R.S.Q., c. D-17); and

(3) the second paragraph of section 45 of the Act respecting the application of the Taxation Act (R.S.Q., c. I-4).

7R57.11. A public servant who holds a position of director in one of the regional directorates, individuals, within the Direction générale des particuliers is authorized to sign the documents required for the purposes of the provisions mentioned in the first paragraph of sections 7R57.13 to 7R57.16.

A facsimile of the signature of a public servant holding a position mentioned in the first paragraph may be affixed to the documents required for the purposes of section 94.1 of the Act and section 1016 of the Taxation Act (R.S.Q., c. I-3).

7R57.12. A public servant who holds a position of head of client services for individuals and tax audit in one of the regional directorates, individuals, within the Direction générale des particuliers is authorized to sign the documents required for the purposes of the provisions mentioned in the first paragraph of sections 7R57.13 to 7R57.16.

A facsimile of the signature of a public servant holding a position mentioned in the first paragraph may be affixed to the documents required for the purposes of section 94.1 of the Act and article 66 of the Code of Penal Procedure (R.S.Q., c. C-25.1) and for the purposes of section 7.0.6, the second paragraph of section 678 and section 1016 of the Taxation Act (R.S.Q., c. I-3).

7R57.13. A public servant who holds the position of Head of the Centre d'assistance aux services à la clientèle des particuliers or a position of head of client services for individuals in one of the regional directorates, individuals, within the Direction générale des particuliers is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in the first paragraph of section 7R57.14;

(2) sections 21, 30.1, 34, 35, 35.5, 36, 39, 42, 71 and 86 of the Act;

(3) article 2654 of the Civil Code of Québec (Statutes of Québec, 1991, chapter 64);

(4) article 66 of the Code of Penal Procedure (R.S.Q., c. C-25.1);

(5) sections 7.3, 42.15 and 286.1, subparagraph *c* of the second paragraph of section 309.1, sections 325, 359.10, 359.12.1, 361, 435, 444, 500, 519.1, 520, 522, 525, 527.1 and 581, subparagraph *e* of the second paragraph of section 725.1.2, subparagraphs *ii* and *iii* of subparagraph *f* of the first paragraph of section 832.23, subparagraphs *ii* and *iii* of subparagraph *f* of the first paragraph of section 832.24, sections 895.0.1 and 898.1, subparagraph *ii* of subparagraph *i* of the first paragraph of section 935.12 in relation to the definition of "eligible amount", paragraph *d* of section 935.13, sections 965.5, 965.11.9, 965.11.13 and 965.11.19.3, paragraph *f* of subsection 2 of section 1000 and sections 1001, 1006, 1029.7.6, 1029.7.9, 1056.4, 1098, 1100 and 1102.1 of the Taxation Act (R.S.Q., c. I-3);

(6) subsection 9 of section 130R2 of the Regulation respecting the Taxation Act (R.R.Q., 1981, c. I-3, r.1); and

(7) section 34.0.0.4 of the Act respecting the Régie de l'assurance maladie du Québec (R.S.Q., c. R-5).

A facsimile of the signature of a public servant holding one of the positions mentioned in the first paragraph may be affixed to the documents required for the purposes of section 94.1 of the Act and article 66 of the Code of Penal Procedure and for the purposes of section 7.0.6, the second paragraph of section 678 and section 1016 of the Taxation Act.

7R57.14. A public servant governed by the collective labour agreement for professionals who holds a position of financial management officer or tax research officer or a public servant governed by the collective labour agreement for public servants who holds a position of tax audit officer, information officer or office clerk in the Centre d'assistance aux services à la clientèle des particuliers, in one of the client services for individuals or in one of the client services for individuals and tax audit services in one of the regional directorates within the Direction générale des particuliers is authorized to sign the documents required for the purposes of

(1) sections 12.2, 30, 31, 35.6, 58.1 and 94.1 of the Act;

(2) articles 1769 and 2631 of the Civil Code of Québec (Statutes of Québec, 1991, chapter 64); and

(3) sections 7.0.6, 84.1, 85, 85.6, 98, 195 and 216, the second paragraph of section 647, the second paragraph of section 678 and sections 752.0.7, 752.0.16, 771.1.4, 776.33 and 1016 of the Taxation Act (R.S.Q., c. I-3).

A facsimile of the signature of a public servant holding one of the positions mentioned in the first paragraph may be affixed to the documents required for the purposes of section 94.1 of the Act and section 1016 of the Taxation Act.

7R57.15. A public servant who holds a position of head of tax audit services in one of the regional directorates, individuals, within the Direction générale des particuliers is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in the first paragraph of section 7R57.16;

(2) sections 21, 30.1, 34, 35, 35.5, 36, 39, 42, 71 and 86 of the Act;

(3) sections 7.3 and 286.1, subparagraph *c* of the second paragraph of section 309.1, sections 325, 359.12.1, 361, 435, 444, 500, 519.1, 520, 522, 525,

527.1 and 581, subparagraph *e* of the second paragraph of section 725.1.2, section 771.1.4, subparagraphs *ii* and *iii* of subparagraph *f* of the first paragraph of section 832.23, subparagraphs *ii* and *iii* of subparagraph *f* of the first paragraph of section 832.24, sections 895.0.1, 898.1, 965.5, 965.11.9, 965.11.13 and 965.11.19.3, paragraph *f* of subsection 2 of section 1000 and sections 1001, 1006, 1029.7.6, 1029.7.9, 1056.4, 1082.13, 1098, 1100 and 1102.1 of the Taxation Act (R.S.Q., c. I-3);

(4) subsection 9 of section 130R2 of the Regulation respecting the Taxation Act (R.R.Q., 1981, c. I-3, r.1); and

(5) section 34.0.0.4 of the Act respecting the Régie de l'assurance maladie du Québec (R.S.Q., c. R-5).

A facsimile of the signature of a public servant holding a position mentioned in the first paragraph may be affixed to the documents required for the purposes of section 94.1 of the Act and section 7.0.6 and the second paragraph of section 678 of the Taxation Act.

7R57.16. A public servant governed by the collective labour agreement for professionals who holds a position of financial management officer or a public servant governed by the collective labour agreement for public servants who holds a position of tax audit officer in one of the tax audit services in one of the regional directorates, individuals, within the Direction générale des particuliers is authorized to sign the documents required for the purposes of

(1) sections 12.2, 31, 35.6, 58.1 and 94.1 of the Act;

(2) articles 1769 and 2631 of the Civil Code of Québec (Statutes of Québec, 1991, chapter 64); and

(3) sections 7.0.6, 42.15, 84.1, 85, 85.6, 98, 195 and 216, the second paragraph of section 647, the second paragraph of section 678 and sections 752.0.7, 752.0.16 and 776.33 of the Taxation Act (R.S.Q., c. I-3).

A facsimile of the signature of a public servant holding one of the positions mentioned in the first paragraph may be affixed to the documents required for the purposes of section 94.1 of the Act and section 7.0.6 and the second paragraph of section 678 of the Taxation Act.”

(2) Subsection 1, where it enacts sections 7R57.1 to 7R57.3 and sections 7R57.5 to 7R57.16 of the Regulation, has effect from 1 May 2004. However, for the period beginning on 1 May 2004 and ending on 11 October 2004,

(1) section 7R57.5 of the Regulation, enacted by subsection 1, shall be read with “a position of head of a service at the Direction de la comptabilisation et de la” and “a position mentioned” replaced by “the position of Head of the Service de comptabilisation et de” and “the position mentioned”, respectively;

(2) section 7R57.6 of the Regulation, enacted by subsection 1, shall be read with “the Direction de la comptabilisation et de la” replaced by “the Service de comptabilisation et de”;

(3) sections 7R57.12 to 7R57.14 of the Regulation, enacted by subsection 1, shall be read with “client services for individuals” replaced by “client services”.

(3) Subsection 1, where it enacts section 7R57.4 of the Regulation, has effect from 12 October 2004.”

12. (1) Subdivision 5 of Subdivision I of Division II of the Regulation is revoked.

(2) Subsection 1 has effect from 1 May 2004.

13. (1) The Regulation is amended by inserting the following after “Direction générale de la métropole” in Subdivision 5 of Subdivision I of Division II of the Regulation:

“**§§5.1.** *Direction générale des entreprises*

§§5.1.1. *Direction principale de la cotisation des entreprises*

7R78.1. A public servant who holds the position of Senior Director, Assessment of Businesses within the Direction générale des entreprises is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in section 7R78.2, the first paragraph of section 7R78.3, section 7R78.4, the first paragraph of sections 7R78.5 to 7R78.8 and section 7R78.9;

(2) sections 17.2, 17.3 and 17.4 of the Act;

(3) section 15, subsection 2 of section 31 and section 38 of the Land Transfer Duties Act (R.S.Q., c. D-17); and

(4) the second paragraph of section 647 of the Taxation Act (R.S.Q., c. I-3).

7R78.2. A public servant who holds the position of Director, Assessment of Mandataries at the Direction principale de la cotisation des entreprises within the

Direction générale des entreprises is authorized to sign the documents required for the purposes of the provisions mentioned in the first paragraph of section 7R78.3 and in section 7R78.4.

The public servant mentioned in the first paragraph, designated by the Minister to act in the stead of the commissioner for the purposes of the International Fuel Tax Agreement, is also authorized to sign, within the limits of the public servant's duties, the documents required for the purposes of sections R340, R420.100, R1250.100 and R1360.200 of the Agreement.

7R78.3. A public servant who holds a position of head of a service in the Direction de la cotisation des mandataires at the Direction principale de la cotisation des entreprises within the Direction générale des entreprises is authorized to sign the documents required for the purposes of

- (1) the provisions mentioned in section 7R78.4;
- (2) sections 12.2., 17.5, 17.5.1, 17.6, 21, 30, 34, 35, 35.5, 35.6, 39, 58.1, 71 and 86 of the Act;
- (3) articles 1769 and 2631 of the Civil Code of Québec (Statutes of Québec, 1991, chapter 64);
- (4) sections 9.2 and 123.6 of the Companies Act (R.S.Q., c. C-38);
- (5) sections 6.2, 6.3, 6.4, 6.7, 7.12 and 11.1 of the Tobacco Tax Act (R.S.Q., c. I-2);
- (6) section 54 of the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (R.S.Q., c. P-45);
- (7) sections 75.1, 202, 317.1, 317.2, 339, 340, 341, 343, 344, 345, 350.15, 350.16, 411.1, 415, 416, 416.1, 417, 417.1, 417.2 and 418, paragraph 1 of section 433.9, subparagraph 3 of the second paragraph of section 434 and sections 458.1.2, 458.6, 473.3, 473.7, 475, 476, 477, 494, 495, 498, 505, 528, 532, 538, 539, 541.31 and 541.43 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1);
- (8) section 442R4 of the Regulation respecting the Québec sales tax made by Order in Council 1607-92 dated 4 November 1992;
- (9) sections 13, 14.1, 27.2, 27.3, 27.4, 27.7, 33, 50.0.6, 50.0.9 and 53 of the Fuel Tax Act (R.S.Q., c. T-1);

(10) sections R325, R345.100, R410.100, R510.200, R640 and R1250.100 of the International Fuel Tax Agreement.

A facsimile of the signature of a public servant holding a position mentioned in the first paragraph may be affixed to the documents required for the purposes of section 39 of the Act and sections 416.1, 417, 417.1, 417.2 and 418 of the Act respecting the Québec sales tax.

7R78.4. A public servant governed by the collective labour agreement for professionals who holds a position of financial management officer or a public servant governed by the collective labour agreement for public servants who holds a position of tax audit officer or office clerk in the Direction de la cotisation des mandataires at the Direction principale de la cotisation des entreprises within the Direction générale des entreprises is authorized to sign the documents required for the purposes of sections 30.1, 31, 31.1, 42 and 94.1 of the Act.

7R78.5. A public servant who holds the position of Director, Assessment of Corporations, at the Direction principale de la cotisation des entreprises within the Direction générale des entreprises is authorized to sign the documents required for the purposes of the provisions mentioned in the first paragraph of sections 7R78.6 to 7R78.8 and in section 7R78.9.

A facsimile of the signature of the public servant mentioned in the first paragraph may be affixed to the documents required for the purposes of section 39 of the Act, paragraph *f* of subsection 2 of section 1000 and sections 1001 and 1016 of the Taxation Act (R.S.Q., c. I-3).

7R78.6. A public servant who holds the position of Director, Assessment of Employers, at the Direction principale de la cotisation des entreprises within the Direction générale des entreprises is authorized to sign the documents required for the purposes of

- (1) the provisions mentioned in the first paragraph of section 7R78.8 and in section 7R78.9;
- (2) sections 359.12.1, 361, 500, 527.1, 581, 726.6.2 and 1016 of the Taxation Act (R.S.Q., c. I-3); and
- (3) subsection 9 of section 130R2 of the Regulation respecting the Taxation Act (R.R.Q., 1981, c. I-3, r.1).

A facsimile of the signature of the public servant mentioned in the first paragraph may be affixed to the documents required for the purposes of section 39 of the Act, paragraph *f* of subsection 2 of section 1000 and sections 1001 and 1016 of the Taxation Act.

7R78.7. A public servant who holds a position of head of a service in the Direction de la cotisation des sociétés at the Direction principale de la cotisation des entreprises within the Direction générale des entreprises is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in the first paragraph of section 7R78.8 and in section 7R78.9;

(2) section 37.1 of the Act relating to the refusal of an application for registration to make an electronic filing of a fiscal return required under section 1000 of the Taxation Act (R.S.Q., c. I-3).

A facsimile of the signature of a public servant holding a position mentioned in the first paragraph may be affixed to the documents required for the purposes of section 39 of the Act, section 7.0.6 and paragraph *f* of subsection 2 of section 1000 and section 1001 of the Taxation Act.

7R78.8. A public servant who holds a position of head of a service in the Direction de la cotisation des employeurs at the Direction principale de la cotisation des entreprises within the Direction générale des entreprises is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in section 7R78.9;

(2) sections 12.2, 17.5, 17.5.1, 17.6, 21, 30, 34, 35.5, 35.6, 39, 58.1, 71 and 86 of the Act;

(3) articles 1769 and 2631 of the Civil Code of Québec (Statutes of Québec, 1991, chapter 64);

(4) sections 9.2 and 123.6 of the Companies Act (R.S.Q., c. C-38);

(5) sections 21.22, 21.24 and 85.6, subparagraphs *ii* and *iii* of subparagraph *f* of the first paragraph of section 832.24, sections 895.0.1 and 898.1, subparagraph *ii* of subparagraph *i* of the first paragraph of section 935.12 in relation to the definition of “eligible amount”, paragraph *d* of section 935.13, sections 965.5, 965.11.9, 965.11.13, 965.11.19.3, 1006, 1029.7.6, 1029.7.9, 1056.4, 1098, 1100 and 1102.1 and subsection 1 of section 1168 of the Taxation Act (R.S.Q., c. I-3);

(6) the second paragraph of section 45 of the Act respecting the application of the Taxation Act (R.S.Q., c. I-4);

(7) section 54 of the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (R.S.Q., c. P-45); and

(8) section 34.0.0.4 of the Act respecting the Régie de l'assurance maladie du Québec (R.S.Q., c. R-5).

A facsimile of the signature of a public servant holding a position mentioned in the first paragraph may be affixed to the documents required for the purposes of section 39 of the Act, section 7.0.6, paragraph *f* of subsection 2 of section 1000 and section 1001 of the Taxation Act.

7R78.9. A public servant governed by the collective labour agreement for professionals who holds a position of financial management officer or a public servant governed by the collective labour agreement for public servants who holds a position of tax audit officer or office clerk in the Direction de la cotisation des sociétés or in the Direction de la cotisation des employeurs at the Direction principale de la cotisation des entreprises within the Direction générale des entreprises is authorized to sign the documents required for the purposes of

(1) sections 30.1, 31, 31.1, 42 and 94.1 of the Act; and

(2) sections 7.0.6, 84.1, 85, 98, 165.4, 195, 216, 519.1, 520, 520.1, 522, 752.0.7, 752.0.16 and 771.1.4, paragraph *f* of subsection 2 of section 1000 and sections 1001 and 1141.7 of the Taxation Act (R.S.Q., c. I-3).

§§5.1.2. *Regional business audit directorates*

7R78.10. A public servant who holds a position of Regional Director, Business Audits within the Direction générale des entreprises is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in sections 7R78.11 and 7R78.12, the first paragraph of sections 7R78.13 to 7R78.15 and in section 7R78.16; and

(2) sections 17.2, 17.3 and 17.4 of the Act.

A facsimile of the signature of a public servant holding a position mentioned in the first paragraph may be affixed to the documents required for the purposes of article 66 of the Code of Penal Procedure (R.S.Q., c. C-25.1), paragraph *f* of subsection 2 of section 1000 and section 1001 of the Taxation Act (R.S.Q., c. I-3) and sections 891R1, 985.9.2R2 and 985.9.2R3 of the Regulation respecting the Taxation Act (R.R.Q., 1981, c. I-3, r.1).

7R78.11. A public servant who holds the position of Director, Toronto Office, at the Direction régionale de la vérification des entreprises (Montréal) within the Direction générale des entreprises is authorized to sign the documents required for the purposes of

(1) sections 21, 31, 34, 35, 35.5, 35.6, 39, 58.1, 71 and 94.1 of the Act;

(2) article 2631 of the Civil Code of Québec (Statutes of Québec, 1991, chapter 64);

(3) sections 9.2 and 123.6 of the Companies Act (R.S.Q., c. C-38);

(4) section 15, subsection 2 of section 31 and section 38 of the Land Transfer Duties Act (R.S.Q., c. D-17);

(5) sections 7.10 and 7.12 of the Tobacco Tax Act (R.S.Q., c. I-2);

(6) sections 7.0.6, 85, 98, 195, 216, 361 and 525, the second paragraph of section 647, subparagraphs *ii* and *iii* of subparagraph *f* of the first paragraph of section 832.24, sections 895.0.1 and 898.1, subparagraph *ii* of subparagraph *i* of the first paragraph of section 935.12 in relation to the definition of “eligible amount”, paragraph *d* of section 935.13, paragraph *f* of subsection 2 of section 1000, sections 1001, 1006, 1082.13, 1098, 1100 and 1102.1 and subsection 1 of section 1168 of the Taxation Act (R.S.Q., c. I-3);

(7) subsection 9 of section 130R2 of the Regulation respecting the Taxation Act (R.R.Q., 1981, c. I-3, r.1);

(8) the second paragraph of section 45 of the Act respecting the application of the Taxation Act (R.S.Q., c. I-4);

(9) section 54 of the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (R.S.Q., c. P-45);

(10) section 34.0.0.4 of the Act respecting the Régie de l'assurance maladie du Québec (R.S.Q., c. R-5);

(11) sections 56, 202 and 383, subparagraph 3 of the second paragraph of section 434 and section 532 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1); and

(12) sections 14.1, 33, 35, 36 and 53 of the Fuel Tax Act (R.S.Q., c. T-1).

A public servant governed by the collective labour agreement for professionals who holds a position of financial management officer or a public servant governed by the collective labour agreement for public servants who holds a position of tax audit officer is, to the extent that the public servant is under the immediate authority of the public servant mentioned in the first paragraph, authorized to sign the documents required for the purposes of section 94.1 of the Act and article 2631 of the Civil Code of Québec.

7R78.12. A public servant who holds a position at the Direction régionale de la vérification des entreprises (Capitale-Nationale et Est du Québec) within the Direction générale des entreprises and is designated by the Minister to act as commissioner responsible for administration of the International Fuel Tax Agreement is authorized to sign the documents required for the purposes of sections R340, R420.100, R1250.100 and R1360.200 of the Agreement.

7R78.13. A public servant who holds a position of Director, Audit, in one of the regional business audit directorates within the Direction générale des entreprises is authorized to sign the documents required for the purposes of the provisions mentioned in the first paragraph of sections 7R78.14 and 7R78.15 and in section 7R78.16.

A facsimile of the signature of a public servant holding a position mentioned in the first paragraph may be affixed to the documents required for the purposes of section 1016 of the Taxation Act (R.S.Q., c. I-3).

7R78.14. A public servant who holds a position of head of an audit service in any of the directorates of audit in one of the regional business audit directorates within the Direction générale des entreprises is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in the first paragraph of section 7R78.15 and in section 7R78.16;

(2) sections 31.1, 34, 35, 35.5, 36, 39, 42 and 86 of the Act;

(3) article 66 of the Code of Penal Procedure (R.S.Q., c. C-25.1);

(4) section 50 of the Act respecting international financial centres (R.S.Q., c. C-8.3);

(5) sections 9.2 and 123.6 of the Companies Act (R.S.Q., c. C-38);

(6) section 15, subsection 2 of section 31 and section 38 of the Land Transfer Duties Act (R.S.Q., c. D-17);

(7) sections 6.2, 6.3, 6.4, 6.7, 7.10, 7.12 and 11.1 of the Tobacco Tax Act (R.S.Q., c. I-2);

(8) sections 21.22, 21.24, 359.12.1, 361, 443, 500, 519.1, 520, 525, 527.1, 581 and 726.6.2, subparagraphs *ii* and *iii* of subparagraph *f* of the first paragraph of section 832.23, subparagraphs *ii* and *iii* of subparagraph *f* of the first paragraph of section 832.24, sections 895.0.1 and 898.1, subparagraph *ii* of subparagraph *i* of the first paragraph of section 935.12 in relation to the definition of “eligible amount”, paragraph *d* of section 935.13, sections 965.5, 965.11.9, 965.11.13, 965.11.19.3 and 985.15, paragraph *f* of subsection 2 of section 1000, sections 1001, 1006, 1029.7.6, 1029.7.9, 1056.4, 1082.13, 1098, 1100 and 1102.1 and subsection 1 of section 1168 of the Taxation Act (R.S.Q., c. I-3);

(9) subsection 9 of section 130R2 and sections 891R1, 985.9.2R2 and 985.9.2R3 of the Regulation respecting the Taxation Act (R.R.Q., 1981, c. I-3, r.1);

(10) the second paragraph of section 45 of the Act respecting the application of the Taxation Act (R.S.Q., c. I-4);

(11) section 54 of the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (R.S.Q., c. P-45);

(12) section 34.0.0.4 of the Act respecting the Régie de l'assurance maladie du Québec (R.S.Q., c. R-5);

(13) sections 56, 75.1, 202, 297.1.3, 297.1.4, 297.1.6, 297.1.7, 317.1, 317.2, 339, 340, 341, 341.0.1, 343, 344, 345, 350.15, 350.16, 383, 411.1, 415, 416, 416.1, 417, 417.1, 417.2 and 418, paragraph 1 of section 433.9, subparagraph 3 of the second paragraph of section 434 and sections 458.1.2, 458.6, 473.3, 473.7, 475, 476, 477, 494, 495, 498, 505, 526.1, 526.2, 528, 532, 538, 539, 541.31 and 541.43 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1);

(14) section 442R4 of the Regulation respecting the Québec sales tax made by Order in Council 1607-92 dated 4 November 1992;

(15) sections 13, 14.1, 27.2, 27.3, 27.4, 27.7, 33, 35, 36, 50.0.6, 50.0.9 and 53 of the Fuel Tax Act (R.S.Q., c. T-1); and

(16) sections R325, R345.100, R410.100, R510.200, R640, R1250.100, R1360.200 and R1450.200 of the International Fuel Tax Agreement.

A facsimile of the signature of a public servant holding a position mentioned in the first paragraph may be affixed to the documents required for the purposes of section 39 of the Act, section 7.0.6, paragraph *f* of subsection 2 of section 1000 and sections 1001 and 1016 of the Taxation Act and sections 416, 416.1, 417, 417.1 and 418 of the Act respecting the Québec sales tax.

7R78.15. A public servant governed by the collective labour agreement for professionals who holds a position of financial management officer or a public servant governed by the collective labour agreement for public servants who holds a position of tax audit officer in one of the regional business audit directorates within the Direction générale des entreprises is authorized to sign the documents required for the purposes of

(1) sections 12.2, 21, 30, 30.1, 31, 35.6, 58.1 and 94.1 of the Act;

(2) article 2631 of the Civil Code of Québec (Statutes of Québec, 1991, chapter 64);

(3) sections 7.0.6, 42.15, 84.1, 85, 85.6, 98, 165.4 and 195, the second paragraph of section 647 and sections 752.0.7, 752.0.16, 771.1.4, 776.33, 1016 and 1141.7 of the Taxation Act (R.S.Q., c. I-3); and

(4) sections 350.23.7, 350.23.9, 427.5 and 427.6 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1).

A facsimile of the signature of a public servant holding one of the positions mentioned in the first paragraph may be affixed to the documents required for the purposes of sections 7.0.6 and 1016 of the Taxation Act.

7R78.16. A public servant governed by the collective labour agreement for professionals who holds a position of chartered appraiser or property assessment officer in one of the regional business audit directorates within the Direction générale des entreprises is authorized to sign the documents required for the purposes of section 71 of the Act.

§§§5.1.3. *Direction principale des services à la clientèle des entreprises*

7R78.17. A public servant who holds the position of Senior Director, Business Client Services, within the Direction générale des entreprises is authorized to sign the documents required for the purposes of the provisions mentioned in the first paragraph of sections 7R78.18 to 7R78.20.

A facsimile of the signature of a public servant mentioned in the first paragraph may be affixed to the documents required for the purposes of section 1016 of the Taxation Act (R.S.Q., c. I-3).

7R78.18. A public servant who holds a position of regional director of business client services at the Direction principale des services à la clientèle des entreprises within the Direction générale des entreprises is authorized to sign the documents required for the purposes of the provisions mentioned in the first paragraph of sections 7R78.19 and 7R78.20.

A facsimile of the signature of a public servant holding a position mentioned in the first paragraph may be affixed to the documents required for the purposes of section 1016 of the Taxation Act (R.S.Q., c. I-3).

7R78.19. A public servant who holds a position of head of business client services in one of the regional business client services directorates at the Direction principale des services à la clientèle des entreprises within the Direction générale des entreprises is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in the first paragraph of section 7R78.20;

(2) sections 17.5, 17.5.1, 17.6, 21, 30.1, 31.1, 34, 35, 35.5, 36, 39, 42, 71 and 86 of the Act;

(3) articles 2631 and 2654 of the Civil Code of Québec (Statutes of Québec, 1991, chapter 64);

(4) article 66 of the Code of Penal Procedure (R.S.Q., c. C-25.1);

(5) sections 6.2, 6.3, 6.4, 6.7, 7.12 and 11.1 of the Tobacco Tax Act (R.S.Q., c. I-2);

(6) section 1 in relation to the definition of “recognized arts organization”, sections 21.22, 21.24, 359.10, 359.12.1, 361, 443, 500, 519.1, 520, 522, 525, 527.1, 581, 726.6.2 and 752.0.18, paragraphs *f* and *g* of section 752.0.18.3, subparagraphs *ii* and *iii* of subparagraph *f* of the first paragraph of section 832.24, sections 895.0.1 and 898.1, subparagraph *ii* of subparagraph *i* of the first paragraph of section 935.12 in relation to the definition of “eligible amount”, paragraph *d* of section 935.13, sections 965.5, 965.11.9, 965.11.13, 965.11.19.3, 985.5, 985.6, 985.7, 985.8, 985.8.1, 985.9.4, 985.15, 985.29, 985.31, 985.33 and 985.34, section 985.36 in relation to the definition of “recognized political education organization”, paragraph *f* of subsection 2 of section 1000, sections 1001, 1006, 1029.7.6, 1029.7.9, 1056.4, 1079.3, 1098, 1100 and 1102.1 and subsection 1 of section 1168 of the Taxation Act (R.S.Q., c. I-3);

(7) subsection 9 of section 130R2 and sections 891R1, 985.9.2R2 and 985.9.2R3 of the Regulation respecting the Taxation Act (R.R.Q., 1981, c. I-3, r.1);

(8) section 34.0.0.4 of the Act respecting the Régie de l'assurance maladie du Québec (R.S.Q., c. R-5);

(9) sections 75.1, 202, 297.1.3, 297.1.4, 297.1.6, 297.1.7, 317.1, 339, 340, 341, 341.0.1, 343, 344, 345, 350.15, 416, 416.1, 417, 417.1, 417.2, 418 and 427.6, paragraph 1 of section 433.9, subparagraph 3 of the second paragraph of section 434 and sections 458.1.2, 458.6, 473.3, 473.7, 475, 476, 477, 494, 495, 498, 505, 526.1, 526.2, 528, 532, 538, 539, 541.31 and 541.43 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1);

(10) section 442R4 of the Regulation respecting the Québec sales tax made by Order in Council 1607-92 dated 4 November 1992;

(11) sections 13, 14.1, 27.2, 27.3, 27.4, 27.7, 33, 35, 36, 50.0.6, 50.0.9 and 53 of the Fuel Tax Act (R.S.Q., c. T-1); and

(12) sections R325, R345.100, R410.100, R510.200, R640 and R1250.100 of the International Fuel Tax Agreement.

A facsimile of the signature of a public servant holding a position mentioned in the first paragraph may be affixed to the documents required for the purposes of section 39 of the Act, article 66 of the Code of Penal Procedure, sections 7.0.6 and 1016 of the Taxation Act, sections 891R1, 985.9.2R2 and 985.9.2R3 of the Regulation respecting the Taxation Act and sections 416, 416.1, 417, 417.1, 417.2 and 418 of the Act respecting the Québec sales tax.

7R78.20. A public servant governed by the collective labour agreement for professionals who holds a position of financial management officer or tax audit officer or a public servant governed by the collective labour agreement for public servants who holds a position of information officer or office clerk in one of the regional business client services directorates at the Direction principale des services à la clientèle des entreprises within the Direction générale des entreprises is authorized to sign the documents required for the purposes of

(1) sections 12.2, 30, 31, 35.6, 58.1 and 94.1 of the Act; and

(2) sections 7.0.6, 42.15, 84.1, 85, 85.6, 98, 165.4, 195 and 216, the second paragraph of section 647 and sections 752.0.7, 752.0.16, 771.1.4, 776.33, 1016 and 1141.7 of the Taxation Act (R.S.Q., c. I-3).

A facsimile of the signature of a public servant holding one of the positions mentioned in the first paragraph may be affixed to the documents required for the purposes of section 1016 of the Taxation Act.”.

(2) Subsection 1 has effect from 1 May 2004. However, for the period beginning on 1 May 2004 and ending on 11 October 2004, Subdivision 5.1 of Subdivision I of Division II of the Regulation shall be read as follows:

“§§5.1. *Direction générale des entreprises*

§§5.1.1 *Direction principale de la cotisation des entreprises*

7R78.1. A public servant who holds the position of Senior Director, Business Assessment, within the Direction générale des entreprises is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in section 7R78.2, the first paragraph of sections 7R78.3 and 7R78.4 and in section 7R78.5;

(2) sections 17.2, 17.3 and 17.4 of the Act;

(3) section 15, subsection 2 of section 31 and section 38 of the Land Transfer Duties Act (R.S.Q., c. D-17); and

(4) the second paragraph of section 647 of the Taxation Act (R.S.Q., c. I-3).

A facsimile of the signature of a public servant mentioned in the first paragraph may be affixed to the documents required for the purposes of paragraph *f* of subsection 2 of section 1000 and section 1001 of the Taxation Act.

7R78.2. A public servant who holds the position of Director, Accounting and Assessment of Mandataries at the Direction principale de la cotisation des entreprises within the Direction générale des entreprises is authorized to sign the documents required for the purposes of the provisions mentioned in the first paragraph of sections 7R78.3 and section 7R78.4 and in section 7R78.5.

The public servant mentioned in the first paragraph, designated by the Minister to act in the stead of the commissioner for the purposes of the International Fuel Tax Agreement, is also authorized to sign, within the limits of the public servant’s duties, the documents required for the purposes of sections R340, R420.100, R1250.100 and R1360.200 of the Agreement.

7R78.3. A public servant who holds the position of Director, Assessment of Corporations, Tax Accounting and Reconciliation of At-Source Deductions or the position of Director, Assessment of Corporations and Mandataries at the Direction principale de la cotisation des entreprises within the Direction générale des entreprises is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in the first paragraph of section 7R78.4 and in section 7R78.5;

(2) sections 359.12.1, 361, 500, 525, 527.1, 581, 726.6.2 and 1016 of the Taxation Act (R.S.Q., c. I-3); and

(3) subsection 9 of section 130R2 of the Regulation respecting the Taxation Act (R.R.Q., 1981, c. I-3, r.1).

A facsimile of the signature of a public servant holding one of the positions mentioned in the first paragraph may be affixed to the documents required for the purposes of section 39 of the Act, paragraph *f* of subsection 2 of section 1000 and sections 1001 and 1016 of the Taxation Act.

7R78.4. A public servant who holds a position of head of a service in one of the directorates of the Direction principale de la cotisation des entreprises within the Direction générale des entreprises is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in section 7R78.5;

(2) sections 12.2, 17.5, 17.5.1, 17.6, 21, 30, 34, 35, 35.5, 35.6, 36, 39, 58.1, 71 and 86 of the Act;

(3) articles 1769 and 2631 of the Civil Code of Québec (Statutes of Québec, 1991, chapter 64);

(4) sections 9.2 and 123.6 of the Companies Act (R.S.Q., c. C-38);

(5) sections 6.2, 6.3, 6.4, 6.7, 7.12 and 11.1 of the Tobacco Tax Act (R.S.Q., c. I-2);

(6) sections 21.22, 21.24 and 85.6, subparagraphs *ii* and *iii* of subparagraph *f* of the first paragraph of section 832.23, subparagraphs *ii* and *iii* of subparagraph *f* of the first paragraph of section 832.24, sections 895.0.1 and 898.1, subparagraph *ii* of subparagraph *i* of the first paragraph of section 935.12 in relation to the definition of “eligible amount”, paragraph *d* of section 935.13, sections 965.5, 965.11.9, 965.11.13, 965.11.19.3, 1006, 1029.7.6, 1029.7.9, 1056.4, 1098, 1100 and 1102.1 and subsection 1 of section 1168 of the Taxation Act (R.S.Q., c. I-3);

(7) the second paragraph of section 45 of the Act respecting the application of the Taxation Act (R.S.Q., c. I-4);

(8) section 1 of the Licenses Act (R.S.Q., c. L-3);

(9) section 54 of the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (R.S.Q., c. P-45);

(10) section 34.0.0.4 of the Act respecting the Régie de l'assurance maladie du Québec (R.S.Q., c. R-5);

(11) sections 75.1, 202, 317.1, 317.2, 339, 340, 341, 343, 344, 345, 350.15, 350.16, 411.1, 415, 416, 416.1, 417, 417.1, 417.2 and 418, paragraph 1 of section 433.9, subparagraph 3 of the second paragraph of section 434 and sections 458.1.2, 458.6, 473.3, 473.7, 475, 476, 477, 494, 495, 498, 505, 528, 532, 538, 539, 541.31 and 541.43 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1);

(12) section 442R4 of the Regulation respecting the Québec sales tax made by Order in Council 1607-92 dated 4 November 1992;

(13) sections 13, 14.1, 27.2, 27.3, 27.4, 27.7, 33, 50.0.6, 50.0.9 and 53 of the Fuel Tax Act (R.S.Q., c. T-1); and

(14) sections R325, R345.100, R410.100, R510.200, R640 and R1250.100 of the International Fuel Tax Agreement.

A facsimile of the signature of a public servant holding a position mentioned in the first paragraph may be affixed to the documents required for the purposes of section 39 of the Act, section 7.0.6, paragraph *f* of subsection 2 of section 1000 and section 1001 of the Taxation Act and sections 416.1, 417, 417.1, 417.2 and 418 of the Act respecting the Québec sales tax.

7R78.5. A public servant governed by the collective labour agreement for professionals who holds a position of financial management officer or a public servant governed by the collective labour agreement for public servants who holds a position of tax audit officer or office clerk in one of the directorates of the Direction principale de la cotisation des entreprises within the Direction générale des entreprises is authorized to sign the documents required for the purposes of

(1) sections 30.1, 31, 31.1, 42 and 94.1 of the Act; and

(2) sections 7.0.6, 84.1, 85, 98, 165.4, 195, 216, 519.1, 520, 520.1, 522, 752.0.7, 752.0.16 and 771.1.4, paragraph *f* of subsection 2 of section 1000 and sections 1001 and 1141.7 of the Taxation Act (R.S.Q., c. I-3).

§§§5.1.2. *Toronto office, Direction des services administratifs et techniques and regional business directorates*

7R78.6. A public servant who holds the position of Director of the Toronto Office within the Direction générale des entreprises is authorized to sign the documents required for the purposes of

(1) sections 21, 31, 34, 35, 35.5, 35.6, 36, 39, 58.1, 71 and 94.1 of the Act;

(2) article 2631 of the Civil Code of Québec (Statutes of Québec, 1991, chapter 64);

(3) sections 9.2 and 123.6 of the Companies Act (R.S.Q., c. C-38);

(4) section 15, subsection 2 of section 31 and section 38 of the Land Transfer Duties Act (R.S.Q., c. D-17);

(5) sections 7.10 and 7.12 of the Tobacco Tax Act (R.S.Q., c. I-2);

(6) sections 7.0.6, 85, 98, 195, 216, 361 and 525, the second paragraph of section 647, subparagraphs *ii* and *iii* of subparagraph *f* of the first paragraph of section 832.23, subparagraphs *ii* and *iii* of subparagraph *f* of the first paragraph of section 832.24, sections 895.0.1 and 898.1, subparagraph *ii* of subparagraph *i* of the first paragraph of section 935.12 in relation to the definition of "eligible amount", paragraph *d* of section 935.13, section 985.15, paragraph *f* of subsection 2 of section 1000, sections 1001, 1006, 1082.13, 1098, 1100 and 1102.1 and subsection 1 of section 1168 of the Taxation Act (R.S.Q., c. I-3);

(7) subsection 9 of section 130R2 of the Regulation respecting the Taxation Act (R.R.Q., 1981, c. I-3, r.1);

(8) the second paragraph of section 45 of the Act respecting the application of the Taxation Act (R.S.Q., c. I-4);

(9) section 54 of the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (R.S.Q., c. P-45);

(10) section 34.0.0.4 of the Act respecting the Régie de l'assurance maladie du Québec (R.S.Q., c. R-5);

(11) sections 56, 202 and 383, subparagraph 3 of the second paragraph of section 434 and section 532 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1); and

(12) sections 14.1, 33, 35, 36 and 53 of the Fuel Tax Act (R.S.Q., c. T-1).

A public servant governed by the collective labour agreement for professionals who holds a position of financial management officer or a public servant governed by the collective labour agreement for public servants who holds a position of tax audit officer is, to the extent that the public servant is under the immediate authority of the public servant mentioned in the first paragraph, authorized to sign the documents required for the purposes of section 94.1 of the Act and article 2631 of the Civil Code of Québec.

7R78.7. A public servant who holds a position of regional director, businesses, within the Direction générale des entreprises is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in the first paragraph of sections 7R78.8 to 7R78.11, in section 7R78.12, the first paragraph of sections 7R78.13 to 7R78.15, section 7R78.16 and the first paragraph of sections 7R78.17 and 7R78.18; and

(2) sections 17.2, 17.3 and 17.4 of the Act.

A facsimile of the signature of a public servant holding a position mentioned in the first paragraph may be affixed to the documents required for the purposes of article 66 of the Code of Penal Procedure (R.S.Q., c. C-25.1), paragraph *f* of subsection 2 of section 1000 and section 1001 of the Taxation Act (R.S.Q., c. I-3) and sections 891R1, 985.9.2R2 and 985.9.2R3 of the Regulation respecting the Taxation Act (R.R.Q., 1981, c. I-3, r.1).

7R78.8. A public servant who holds the position of Director, Individuals in Business, or a position of Director, Businesses, Director, Services to Businesses or Director, Corporations, in one of the regional businesses directorates within the Direction générale des entreprises is authorized to sign the documents required for the purposes of the provisions mentioned in the first paragraph of sections 7R78.9 and 7R78.10, section 7R78.12 and in the first paragraph of sections 7R78.14, 7R78.17 and 7R78.18.

A facsimile of the signature of a public servant holding one of the positions mentioned in the first paragraph may be affixed to the documents required for the purposes of section 1016 of the Taxation Act (R.S.Q., c. I-3).

7R78.9. A public servant who holds a position of Director, Audit, or a position of Director, Tax Audit, in one of the regional businesses directorates within the Direction générale des entreprises is authorized to sign the documents required for the purposes of the provisions mentioned in the first paragraph of sections 7R78.13, 7R78.17 and 7R78.18.

A facsimile of the signature of a public servant holding one of the positions mentioned in the first paragraph may be affixed to the documents required for the purposes of section 1016 of the Taxation Act (R.S.Q., c. I-3).

7R78.10. A public servant who holds a position of Director, Client Services, in one of the regional businesses directorates within the Direction générale des entreprises is authorized to sign the documents required for the purposes of the provisions mentioned in the first paragraph of sections 7R78.14 and 7R78.18.

A facsimile of the signature of a public servant holding a position mentioned in the first paragraph may be affixed to the documents required for the purposes of section 1016 of the Taxation Act (R.S.Q., c. I-3).

7R78.11. A public servant who holds the position of Head of the Service d'activités relatives aux services financiers, aux sociétés de portefeuille et à la construction at the Direction régionale des entreprises (Montréal) within the Direction générale des entreprises is authorized to sign the documents required for the purposes of

(1) sections 12.2, 21, 30, 30.1, 31, 31.1, 34, 35, 35.5, 35.6, 36, 39, 42, 58.1, 71, 86 and 94.1 of the Act;

(2) article 2631 of the Civil Code of Québec (Statutes of Québec, 1991, chapter 64);

(3) article 66 of the Code of Penal Procedure (R.S.Q., c. C-25.1);

(4) section 50 of the Act respecting international financial centres (R.S.Q., c. C-8.3);

(5) sections 9.2 and 123.6 of the Companies Act (R.S.Q., c. C-38);

(6) section 15, subsection 2 of section 31 and section 38 of the Land Transfer Duties Act (R.S.Q., c. D-17);

(7) sections 6.2, 6.3, 6.4, 6.7, 7.10, 7.12 and 11.1 of the Tobacco Tax Act (R.S.Q., c. I-2);

(8) sections 7.0.6, 21.22, 42.15, 85, 98, 165.4, 195, 216, 361, 519.1, 520 and 525, the second paragraph of section 647, sections 752.0.7, 752.0.16, 771.1.4, 776.33, subparagraphs *ii* and *iii* of subparagraph *f* of the first paragraph of section 832.23, subparagraphs *ii* and *iii* of subparagraph *f* of the first paragraph of section 832.24, sections 895.0.1 and 898.1, subparagraph *ii* of subparagraph *i* of the first paragraph of section 935.12 in relation to the definition of “eligible amount”, paragraph *d* of section 935.13, sections 965.5, 965.11.9, 965.11.13, 965.11.19.3 and 985.15, paragraph *f* of subsection 2 of section 1000, sections 1001, 1006, 1016, 1029.7.6, 1029.7.9, 1056.4, 1082.13, 1098, 1100, 1102.1 and 1141.7 and subsection 1 of section 1168 of the Taxation Act (R.S.Q., c. I-3);

(9) subsection 9 of section 130R2 and sections 891R1, 985.9.2R2 and 985.9.2R3 of the Regulation respecting the Taxation Act (R.R.Q., 1981, c. I-3, r.1);

(10) the second paragraph of section 45 of the Act respecting the application of the Taxation Act (R.S.Q., c. I-4);

(11) section 1 of the Licenses Act (R.S.Q., c. L-3);

(12) section 54 of the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (R.S.Q., c. P-45);

(13) section 34.0.0.4 of the Act respecting the Régie de l'assurance maladie du Québec (R.S.Q., c. R-5);

(14) sections 56, 75.1, 202, 297.1.3, 297.1.4, 297.1.6, 297.1.7, 317.1, 317.2, 339, 340, 341, 341.0.1, 343, 344, 345, 350.15, 350.16, 383, 411.1, 415, 416, 416.1, 417, 417.1, 417.2, 418, 427.5 and 427.6, paragraph 1 of section 433.9, subparagraph 3 of the second paragraph of section 434 and sections 458.1.2, 458.6, 473.3, 473.7, 475, 476, 477, 494, 495, 498, 505, 526.1, 526.2, 528, 532, 538, 539, 541.31 and 541.43 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1);

(15) section 442R4 of the Regulation respecting the Québec sales tax made by Order in Council 1607-92 dated 4 November 1992;

(16) sections 13, 14.1, 27.2, 27.3, 27.4, 27.7, 33, 35, 36, 50.0.6, 50.0.9 and 53 of the Fuel Tax Act (R.S.Q., c. T-1); and

(17) sections R325, R345.100, R410.100, R510.200, R640 and R1250.100 of the International Fuel Tax Agreement.

A facsimile of the signature of the public servant mentioned in the first paragraph may be affixed to the documents required for the purposes of section 39 of the Act, sections 7.0.6 and 1016 of the Taxation Act and sections 416, 416.1, 417, 417.1 and 418 of the Act respecting the Québec sales tax.

7R78.12. A public servant who holds the position of Head of the Service à la clientèle et de vérification or holds a position of head of a service in the Direction des particuliers en affaires or in any of the directorates of businesses, directorates of services to businesses or directorates of corporations in one of the regional businesses directorates within the Direction générale des entreprises is authorized to sign the documents required for the purposes of the provisions mentioned in the first paragraph of sections 7R78.13, 7R78.14, 7R78.17 and 7R78.18.

7R78.13. A public servant who holds a position of head of an audit service or a position of head of a service in any of the directorates of audit or the directorates of tax audit in one of the regional businesses directorates within the Direction générale des entreprises is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in the first paragraph of sections 7R78.17 and 7R78.18;

(2) sections 31.1, 34, 35, 35.5, 36, 39, 42, 71 and 86 of the Act;

(3) article 66 of the Code of Penal Procedure (R.S.Q., c. C-25.1);

(4) sections 9.2 and 123.6 of the Companies Act (R.S.Q., c. C-38);

(5) section 15, subsection 2 of section 31 and section 38 of the Land Transfer Duties Act (R.S.Q., c. D-17);

(6) sections 6.2, 6.3, 6.4, 6.7, 7.10, 7.12 and 11.1 of the Tobacco Tax Act (R.S.Q., c. I-2);

(7) sections 21.22, 21.24, 359.12.1, 361, 443, 500, 519.1, 520, 525, 527.1, 581 and 726.6.2, subparagraphs *ii* and *iii* of subparagraph *f* of the first paragraph of section 832.23, subparagraphs *ii* and *iii* of subparagraph *f* of the first paragraph of section 832.24, sections 895.0.1 and 898.1, subparagraph *ii* of subparagraph *i* of the first paragraph of section 935.12 in relation to the definition of “eligible amount”, paragraph *d* of section 935.13, sections 965.5, 965.11.9, 965.11.13, 965.11.19.3 and 985.15, paragraph *f* of subsection 2 of section 1000,

sections 1001, 1006, 1029.7.6, 1029.7.9, 1056.4, 1082.13, 1098, 1100 and 1102.1 and subsection 1 of section 1168 of the Taxation Act (R.S.Q., c. I-3);

(8) subsection 9 of section 130R2 and sections 891R1, 985.9.2R2 and 985.9.2R3 of the Regulation respecting the Taxation Act (R.R.Q., 1981, c. I-3, r.1);

(9) the second paragraph of section 45 of the Act respecting the application of the Taxation Act (R.S.Q., c. I-4);

(10) section 1 of the Licenses Act (R.S.Q., c. L-3);

(11) section 54 of the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (R.S.Q., c. P-45);

(12) section 34.0.0.4 of the Act respecting the Régie de l'assurance maladie du Québec (R.S.Q., c. R-5);

(13) sections 56, 75.1, 202, 297.1.3, 297.1.4, 297.1.6, 297.1.7, 317.1, 317.2, 339, 340, 341, 341.0.1, 343, 344, 345, 350.15, 350.16, 383, 411.1, 415, 416, 416.1, 417, 417.1, 417.2 and 418, paragraph 1 of section 433.9, subparagraph 3 of the second paragraph of section 434 and sections 458.1.2, 458.6, 473.3, 473.7, 475, 476, 477, 494, 495, 498, 505, 526.1, 526.2, 528, 532, 538, 539, 541.31 and 541.43 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1);

(14) section 442R4 of the Regulation respecting the Québec sales tax made by Order in Council 1607-92 dated 4 November 1992;

(15) sections 13, 14.1, 27.2, 27.3, 27.4, 27.7, 33, 35, 36, 50.0.6, 50.0.9 and 53 of the Fuel Tax Act (R.S.Q., c. T-1); and

(16) sections R325, R345.100, R410.100, R510.200, R640, R1250.100, R1360.200 and R1450.200 of the International Fuel Tax Agreement.

A facsimile of the signature of a public servant holding one of the positions mentioned in the first paragraph may be affixed to the documents required for the purposes of section 39 of the Act, section 7.0.6, paragraph *f* of subsection 2 of section 1000 and sections 1001 and 1016 of the Taxation Act and sections 416, 416.1, 417, 417.1 and 418 of the Act respecting the Québec sales tax.

7R78.14. A public servant who holds a position of head of client services or holds a position of head of a service in any of the directorates of client services in one of the regional businesses directorates within the Direction générale des entreprises is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in section 7R78.18;

(2) sections 17.5, 17.5.1, 17.6, 21, 30.1, 31.1, 34, 35, 35.5, 36, 39, 42, 71 and 86 of the Act;

(3) articles 2631 and 2654 of the Civil Code of Québec (Statutes of Québec, 1991, chapter 64);

(4) article 66 of the Code of Penal Procedure (R.S.Q., c. C-25.1);

(5) sections 6.2, 6.3, 6.4, 6.7, 7.12 and 11.1 of the Tobacco Tax Act (R.S.Q., c. I-2);

(6) section 1 in relation to the definition of “recognized arts organization”, sections 21.22, 21.24, 359.10, 359.12.1, 361, 443, 500, 519.1, 520, 522, 525, 527.1, 581, 726.6.2 and 752.0.18, subparagraphs *ii* and *iii* of subparagraph *f* of the first paragraph of section 832.23, subparagraphs *ii* and *iii* of subparagraph *f* of the first paragraph of section 832.24, sections 895.0.1 and 898.1, subparagraph *ii* of subparagraph *i* of the first paragraph of section 935.12 in relation to the definition of “eligible amount”, paragraph *d* of section 935.13, sections 965.5, 965.11.9, 965.11.13, 965.11.19.3, 985.5, 985.6, 985.7, 985.8, 985.8.1, 985.9.4, 985.15, 985.29, 985.31, 985.33 and 985.34, paragraph *f* of subsection 2 of section 1000, sections 1001, 1006, 1029.7.6, 1029.7.9, 1056.4, 1079.3, 1098, 1100 and 1102.1 and subsection 1 of section 1168 of the Taxation Act (R.S.Q., c. I-3);

(7) subsection 9 of section 130R2 and sections 891R1, 985.9.2R2 and 985.9.2R3 of the Regulation respecting the Taxation Act (R.R.Q., 1981, c. I-3, r.1);

(8) section 1 of the Licenses Act (R.S.Q., c. L-3);

(9) section 34.0.0.4 of the Act respecting the Régie de l'assurance maladie du Québec (R.S.Q., c. R-5);

(10) sections 75.1, 202, 297.1.3, 297.1.4, 297.1.6, 297.1.7, 317.1, 317.2, 339, 340, 341, 341.0.1, 343, 344, 345, 350.15, 350.16, 411.1, 415, 416, 416.1, 417, 417.1, 417.2, 418, 427.5 and 427.6, paragraph 1 of section 433.9, subparagraph 3 of the second paragraph of section 434 and sections 458.1.2, 458.6, 473.3, 473.7, 475, 476, 477, 494, 495, 498, 505, 526.1, 526.2, 528, 532, 538, 539, 541.31 and 541.43 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1);

(11) section 442R4 of the Regulation respecting the Québec sales tax made by Order in Council 1607-92 dated 4 November 1992;

(12) sections 13, 14.1, 27.2, 27.3, 27.4, 27.7, 33, 35, 36, 50.0.6, 50.0.9 and 53 of the Fuel Tax Act (R.S.Q., c. T-1); and

(13) sections R325, R345.100, R410.100, R510.200, R640 and R1250.100 of the International Fuel Tax Agreement.

A facsimile of the signature of a public servant holding one of the positions mentioned in the first paragraph may be affixed to the documents required for the purposes of section 39 of the Act, article 66 of the Code of Penal Procedure, sections 7.0.6 and 1016 of the Taxation Act, sections 891R1, 985.9.2R2 and 985.9.2R3 of the Regulation respecting the Taxation Act and sections 416, 416.1, 417, 417.1, 417.2 and 418 of the Act respecting the Québec sales tax.

7R78.15. A public servant who holds the position of Director, Specialized Activities at the Direction régionale des entreprises (Québec) within the Direction générale des entreprises is authorized to sign the documents required for the purposes of

(1) sections 21, 34, 35, 35.6, 39, 58.1 and 71 of the Act;

(2) article 2631 of the Civil Code of Québec (Statutes of Québec, 1991, chapter 64);

(3) sections 7.0.6, 85, 98, 195, 216, 361 and 525, the second paragraph of section 647, paragraph *f* of subsection 2 of section 1000, sections 1001, 1006, 1098 and 1100 and subsection 1 of section 1168 of the Taxation Act (R.S.Q., c. I-3);

(4) the second paragraph of section 45 of the Act respecting the application of the Taxation Act (R.S.Q., c. I-4); and

(5) section 532 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1).

A public servant is also authorized to sign, as the commissioner designated by the Minister to be responsible for administration of the International Fuel Tax Agreement, the documents required for the purposes of sections R340, R420.100, R1250.100 and R1360.200 of the Agreement.

A facsimile of the signature of the public servant mentioned in the first paragraph may be affixed to the documents required for the purposes of section 7.0.6 of the Taxation Act.

7R78.16. A public servant governed by the collective labour agreement for professionals who holds a position of chartered appraiser or property assessment officer at the Direction des activités spécialisées at the Direction régionale des entreprises (Québec) or at the Direction

des services administratifs et techniques 2 (Montréal) within the Direction générale des entreprises is authorized to sign the documents required for the purposes of section 71 of the Act.

7R78.17. A public servant governed by the collective labour agreement for professionals who holds a position of financial management officer or a public servant governed by the collective labour agreement for public servants who holds a position of tax audit officer at the Direction des particuliers en affaires or in the Service à la clientèle et de vérification or holds one of those positions in any of the directorates of audit, directorates of tax audit, directorates of businesses, directorates of services to businesses, directorates of corporations or in an audit service in one of the regional businesses directorates within the Direction générale des entreprises is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in the first paragraph of section 7R78.18;

(2) sections 21 and 30.1 of the Act;

(3) article 2631 of the Civil Code of Québec (Statutes of Québec, 1991, chapter 64); and

(4) sections 350.23.7, 350.23.9, 427.5 and 427.6 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1).

A facsimile of the signature of a public servant holding one of the positions mentioned in the first paragraph may be affixed to the documents required for the purposes of sections 7.0.6 and 1016 of the Taxation Act (R.S.Q., c. I-3).

7R78.18. A public servant governed by the collective labour agreement for professionals who holds a position of financial management officer or tax research officer or a public servant governed by the collective labour agreement for public servants who holds a position of tax audit officer, information officer or office clerk at the Direction des particuliers en affaires or in the Service à la clientèle et de vérification or holds one of those positions in any of the directorates of client services, directorates of businesses, directorates of services to businesses, directorates of services to corporations or in a client service in one of the regional businesses directorates within the Direction générale des entreprises is authorized to sign the documents required for the purposes of

(1) sections 12.2, 30, 31, 35.6, 58.1 and 94.1 of the Act; and

(2) sections 7.0.6, 42.15, 84.1, 85, 85.6, 98, 165.4, 195 and 216, the second paragraph of section 647 and sections 752.0.7, 752.0.16, 771.1.4, 776.33, 1016 and 1141.7 of the Taxation Act (R.S.Q., c. I-3).

A facsimile of the signature of a public servant holding one of the positions mentioned in the first paragraph may be affixed to the documents required for the purposes of section 1016 of the Taxation Act.”.

14. (1) Section 7R79 of the Regulation is amended

(1) by replacing “The signature of the Deputy Minister may be affixed by means of an automatic device” in the portion before subparagraph 1 of the first paragraph by “A facsimile of the signature of the Deputy Minister may be affixed”;

(2) by replacing “and 50.0.9” in subparagraph 2 of the first paragraph by “, 50.0.9 and 50.0.10”;

(3) by striking out the second paragraph.

(2) Paragraph 2 of subsection 1 has effect from 17 February 1997.

15. Section 7R81 of the Regulation is amended by replacing “Programs and Budget” by “Administration and Research, or a public servant who holds the position of Assistant Director General, Planning, Financial and Material Resources within the Direction générale de la planification, de l’administration et de la recherche”.

16. The Regulation is amended by inserting the following after section 7R81:

“**7R81.1.** A public servant who holds the position of Director, Material and Immovable Resources, within the Direction générale de la planification, de l’administration et de la recherche is authorized to sign, in place of the Minister of Revenue, any purchase, typesetting and printing, leasing or services contract the amount of which does not exceed \$100,000.

7R81.2. A public servant who holds the position of Head of the Service d’approvisionnement et de reprographie or a position of head of the immovable property management service at the Direction des ressources matérielles et immobilières within the Direction générale de la planification, de l’administration et de la recherche is authorized to sign, in place of the Minister of Revenue, any purchase, typesetting and printing, leasing or services contract the amount of which does not exceed \$25,000.”.

17. Section 7R87 of the Regulation is amended by replacing “d’affaires électroniques, the Direction des systèmes des entreprises, the Direction des systèmes des particuliers” by “informatiques pour les particuliers, the Direction des solutions informatiques pour les entreprises, the Direction des solutions informatiques pour les mandataires, the Direction des solutions électroniques et des traitements massifs, the Direction de la normalisation des communications de masse”.

18. Section 7R88 of the Regulation is revoked.

19. (1) Section 8R2 of the Regulation is amended by replacing “and Technical Services within the Direction générale de la législation et des enquêtes or the position of Head of the Service du soutien et du registraire at the Direction des oppositions — Québec” by “Services or that of Director, Computer Services, within the Direction générale de la législation et des enquêtes or holds the position of Head of the Service du soutien et du registraire at the Direction des oppositions (Québec)”.

(2) Subsection 1 has effect from 23 June 2003.

20. Section 9.0.6R6 of the Regulation is revoked.

21. This Regulation comes into force on the date of its publication in the *Gazette officielle du Québec*.

Regulation to amend the Regulation respecting fiscal privileges granted to members of a diplomatic mission or consular post and to the members of their families*

An Act respecting the Ministère du Revenu (R.S.Q., c. M-31, s. 96, 1st par., subpar. f and s. 97)

1. (1) The title of the Regulation respecting fiscal privileges granted to members of a diplomatic mission or consular post and to the members of their families is replaced by the following:

“Regulation respecting fiscal privileges granted to members of a diplomatic mission, consular post or office of a political division of a foreign State, to the members of their families and to that office”.

* The Regulation respecting fiscal privileges granted to members of a diplomatic mission or consular post and to the members of their families, made by Order in Council 1466-98 dated 27 November 1998 (1998, *G.O.* 2, 4610), was last amended by the regulation made by Order in Council 1282-2003 dated 3 December 2003 (2003, *G.O.* 2, 3552) and has not been amended since.

(2) Subsection 1 has effect from 1 July 1992.

2. (1) Section 1 of the Regulation is amended by inserting the following definitions in alphabetical order:

“office employee” means a person employed in the administrative or technical service of an office of a political division of a foreign State;

“political division of a foreign State” means a province, State or similar division of a foreign State;

“representative” means a person appointed by a political division of a foreign State to exercise a function substantially comparable to that of a consular officer within the office of that division.”.

(2) Subsection 1 has effect from 1 July 1992.

3. Section 6 of the Regulation is revoked.

4. (1) The Regulation is amended by inserting the following after section 10:

“CHAPTER III.1

OFFICE OF A POLITICAL DIVISION OF A FOREIGN STATE, ITS MEMBERS AND THE MEMBERS OF THEIR FAMILIES

10.1. This Regulation applies to an office of a political division of a foreign State the name of which appears in Schedule A.

It also applies to a member of that office who is a representative or an office employee and to the members of that person’s family.

10.2. An office referred to in the first paragraph of section 10.1 is entitled to a refund or rebate of all duties imposed under the following Acts if the office applies therefor to the Minister in prescribed form:

(1) subject to the second and third paragraphs, the Act respecting the Québec sales tax (R.S.Q., c. T-0.1);

(2) the Tobacco Tax Act (R.S.Q., c. I-2);

(3) the Fuel Tax Act (R.S.Q., c. T-1).

The right to a refund or rebate applies in respect of tax under Titles I (except tax imposed on immovable property that is acquired for personal use), II, III, IV.2 and IV.5 of the Act respecting the Québec sales tax.

However, in respect of the sale of alcoholic beverages, the office shall be exempt from the payment of tax under Titles I and II of the Act respecting the Québec sales tax where the sale is made at one of the branches of the Société des alcools du Québec that are designated by the Ministère des Relations internationales.

10.3. The exemption and refund or rebate provided for in sections 4 and 5 also apply to a member of the office of a political division of a foreign State, if the member meets the conditions of section 3 and, as the case may be,

(1) for the purposes of section 4, is not engaged in a business in Québec; or

(2) for the purposes of section 5, is not carrying on a professional or commercial activity in Québec.

10.4. The exemption and refund or rebate provided in sections 4 and 5 also apply to a member of the family of a person referred to in section 10.3 if the member

(1) resides with that person;

(2) is not a Canadian citizen;

(3) is registered with the Ministère des Relations internationales;

(4) is not a permanent resident;

(5) is not performing the duties of an office or employment in Québec and,

(a) for the purposes of section 4, is not engaged in a business; and

(b) for the purposes of section 5, is not carrying on a professional or commercial activity.

CHAPTER III.2

GENERAL

10.5. An application for a refund or rebate under this Regulation shall be filed within the time specified in section 401 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1).”.

(2) Subsection 1 has effect from 1 July 1992. However,

(1) where it enacts sections 10.1 and 10.2 of the Regulation and those sections apply to the office of the Representation of the Bavarian State, subsection 1 has effect from 1 January 1999;

(2) where it enacts sections 10.1, 10.3 and 10.4 of the Regulation and those sections apply to a member of the Representation of the Bavarian State or to a member of that person's family, subsection 1

(a) applies, in respect of the exemption provided for in section 4 of the Regulation, from the taxation year 2001; and

(b) has effect, in respect of the refund or rebate or the exemption provided for in section 5 of the Regulation, from 1 August 2001;

(3) for the period that begins on 1 July 1992 and ending on 30 June 1998, subparagraph 1 of the first paragraph of section 10.2 of the Regulation, enacted by subsection 1, shall be read with "subject to the second and third paragraphs" replaced by "subject to the second paragraph";

(4) for the period that begins on 1 July 1992 and ending on 31 March 1997, the second paragraph of section 10.2 of the Regulation, enacted by subsection 1, shall be read with ", III, IV.2 and IV.5" replaced by "and III";

(5) for the period that begins on 1 April 1997 and ending on 30 September 1999, the second paragraph of section 10.2 of the Regulation, enacted by subsection 1, shall be read with ", IV.2 and IV.5" replaced by "and IV.2;"

(6) where it enacts the third paragraph of section 10.2 of the Regulation, subsection 1 has effect from 1 July 1998; and

(7) for the period that begins on 1 July 1992 and ending on the date of publication of this Regulation in the *Gazette officielle du Québec*, subsection 1, where it enacts Chapter III.2 of the Regulation, does not apply to an application for a refund or rebate provided for in section 5 of Chapter II of this Regulation.

5. (1) The Regulation is amended by adding the following Schedule:

“SCHEDULE A

OFFICE OF A POLITICAL DIVISION OF
A FOREIGN STATE
(s. 10.1, 1st par.)

Wallonie-Brussels Delegation;

Representation of the Bavarian State.”

(2) Subsection 1 has effect from

(1) 1 July 1992, regarding the Wallonie-Brussels Delegation;

(2) 1 January 1999, regarding the Representation of the Bavarian State.

6. This Regulation comes into force on the date of its publication in the *Gazette officielle du Québec*.

Regulation to amend the Regulation respecting contributions to the Québec Pension Plan*

An Act respecting the Québec Pension Plan
(R.S.Q., c. R-9, ss. 59 and 81, pars. a and j)

1. (1) Section 3 of the Regulation respecting contributions to the Québec Pension Plan is replaced by the following:

“**3.** The exemption per pay period provided for in section 2 must not be less than the quotient obtained by dividing the basic exemption for the year by 53 in the case referred to in paragraph a of that section and by 52 in the case referred to in paragraph b of that section.”

(2) Subsection 1 applies from the year 2005.

2. (1) The Regulation is amended by inserting the following after section 7:

“**7.1.** Where the pensionable salary and wages of an employee for a pay period exceed the exemption for the pay period referred to in Division II pertaining to the pensionable salary and wages, the result obtained under subparagraph a of the first paragraph of section 6 and section 7 is of at least one cent.”

(2) Subsection 1 applies from the year 2005.

3. (1) Section 8 of the Regulation is amended

(1) by replacing “deducted from his remuneration” by “deducted from the employee's remuneration by the employer”;

* The Regulation respecting contributions to the Québec Pension Plan (R.R.Q., 1981, c. R-9, r.2) was last amended by the regulation made by Order in Council 1451-2000 dated 13 December 2000 (2000, *G.O.* 2, 5885). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Québec Official Publisher, 2005, updated to 1 September 2005.

(2) by adding the following paragraph :

“However, where, during a year, an employer immediately succeeds another employer as a consequence of the formation or winding-up of a legal person or of the acquisition of a major portion of the property of an undertaking or of a separate part of an undertaking, without there being an interruption of the services furnished by an employee, the aggregate of all the contributions that the new employer is required to deduct for the year under section 6 in respect of the employee shall not exceed 4.95% of the amount by which the employee’s maximum contributory earnings for the year within the meaning of section 44 of the Act exceed the aggregate of all the contributions that the preceding employer paid for the year in respect of the employee to the extent that the employer was not reimbursed and is not entitled to be so reimbursed.”.

(2) Paragraph 1 of subsection 1 applies from the year 2005.

(3) Paragraph 2 of subsection 1 has effect from 1 January 2004.

4. Section 11 of the Regulation is amended by replacing “file a return annually in the prescribed form relative to the pensionable salary and wages on which that employer is required to pay or from which he” by “file an annual information return in prescribed form with respect to the pensionable salary and wages on which the employer is required to pay or from which the employer”.

5. This Regulation comes into force on the date of its publication in the *Gazette officielle du Québec*.

Regulation to amend the Regulation respecting the Québec sales tax*

An Act respecting the Québec sales tax
(R.S.Q., c. T-0.1, s. 677, 1st par. and 2nd par.)

1. Section 434R0.2 of the Regulation respecting the Québec sales tax is amended by replacing “intangible” in the definition of “eligible capital property” by “incorporeal”.

* The Regulation respecting the Québec sales tax, made by Order in Council 1607-92 dated 4 November 1992 (1992, *G.O.* 2, 4952), was last amended by the regulation made by Order in Council 1155-2004 dated 8 December 2004 (2004, *G.O.* 2, 3593). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Québec Official Publisher, 2005, updated to 1 September 2005.

2. (1) Section 489.1R2 of the Regulation is amended

(1) by striking out “, or a specific duty imposed under subparagraph *b* or *c* of the first paragraph of section 79.11 of the Licenses Act (R.S.Q., c. L-3),” in paragraph 1 ;

(2) by striking out “, or a specific duty imposed under subparagraph *b* or *c* of the first paragraph of section 79.11 of the Licenses Act,” in paragraph 2.

(2) Subsection 1 applies from the calendar year 2005.

3. (1) Section 489.1R5 of the Regulation is amended by striking out “, or a specific duty imposed under subparagraph *d* or *e* of the first paragraph of section 79.11 of the Licenses Act (R.S.Q., c. L-3),”.

(2) Subsection 1 applies from the calendar year 2005.

4. (1) Schedule II.2 to the Regulation is amended by inserting the following tourist regions and included territorial entities in alphabetical order :

“Laurentides

Amherst; Arundel; Baie-des-Chaloupes; Barkmere; Blainville; Boisbriand; Bois-des-Filion; Brébeuf; Brownsburg-Chatham; Chute-Saint-Philippe; Deux-Montagnes; Doncaster; Ferme-Neuve; Gore; Grenville; Grenville-sur-la-Rouge; Harrington; Huberdeau; Kanesatake; Kiamika; La Conception; La Minerve; Labelle; Lac-Akonapwehikan; Lac-Bazinet; Lac-De La Bidière; Lac-de-la-Maison-de-Pierre; Lac-de-la-Pomme; Lac-des-Écorces; Lac-des-Seize-Îles; Lac-Douaire; Lac-du-Cerf; Lac-Ernest; Lachute; Lac-Marguerite; Lac-Oscar; Lac-Saguay; Lac-Saint-Paul; Lac-Supérieur; Lac-Wagwabika; Lantier; L’Ascension; Lorraine; Mille-Isles; Mirabel; Montcalm; Mont-Laurier; Mont-Saint-Michel; Mont-Tremblant; Morin Heights; Nominigüe; Notre-Dame-de-Pontmain; Notre-Dame-du-Laus; Oka; Piedmont; Pointe-Calumet; Prévost; Rivière-Rouge; Rosemère; Saint-Adolphe-d’Howard; Saint-André-d’Argenteuil; Saint-Colomban; Saint-Eustache; Saint-Faustin-Lac-Carré; Saint-Hippolyte; Saint-Jérôme; Saint-Joseph-du-Lac; Saint-Placide; Saint-Sauveur; Sainte-Adèle; Sainte-Agathe-des-Monts; Sainte-Anne-des-Lacs; Sainte-Anne-des-Plaines; Sainte-Anne-du-Lac; Sainte-Lucie-des-Laurentides; Sainte-Marguerite-Estérel; Sainte-Marthe-sur-le-Lac; Sainte-Sophie; Sainte-Thérèse; Val-David; Val-des-Lacs; Val-Morin; Wentworth; Wentworth-Nord.

Montérégie

Acton Vale; Akwesasne; Ange-Gardien; Beauharnois; Beloeil; Béthanie; Calixa-Lavallée; Candiac; Carignan; Chambly; Châteauguay; Contrecoeur; Coteau-du-Lac; Delson; Dundee; Elgin; Franklin; Godmanchester; Havelock; Hemmingford (Canton); Hemmingford (Village); Henryville; Hinchinbrooke; Howick; Hudson; Huntingdon; Kahnawake; La Prairie; La Présentation; Lacolle; Léry; Les Cèdres; Les Coteaux; L'Île-Cadieux; L'Île-Perrot; Longueuil; Marieville; Massueville; McMasterville; Mercier; Mont-Saint-Grégoire; Mont-Saint-Hilaire; Napierville; Notre-Dame-de-l'Île-Perrot; Noyan; Ormstown; Otterburn Park; Pincourt; Pointe-des-Cascades; Pointe-Fortune; Richelieu; Rigaud; Rivière-Beaudette; Rougemont; Roxton; Roxton Falls; Saint-Aimé; Saint-Alexandre; Saint-Amable; Saint-Anicet; Saint-Antoine-sur-Richelieu; Saint-Barnabé-Sud; Saint-Basile-le-Grand; Saint-Bernard-de-Lacolle; Saint-Bernard-de-Michaudville; Saint-Blaise-sur-Richelieu; Saint-Césaire; Saint-Charles-sur-Richelieu; Saint-Chrysostome; Saint-Clet; Saint-Constant; Saint-Cyprien-de-Napierville; Saint-Damase; Saint-David; Saint-Denis-sur-Richelieu; Saint-Dominique; Saint-Édouard; Saint-Étienne-de-Beauharnois; Saint-Georges-de-Clarenceville; Saint-Gérard-Majella; Saint-Hugues; Saint-Hyacinthe; Saint-Isidore; Saint-Jacques-le-Mineur; Saint-Jean-Baptiste; Saint-Jean-sur-Richelieu; Saint-Joseph-de-Sorel; Saint-Jude; Saint-Lazare; Saint-Liboire; Saint-Louis; Saint-Louis-de-Gonzague; Saint-Marcel-de-Richelieu; Saint-Marc-sur-Richelieu; Saint-Mathias-sur-Richelieu; Saint-Mathieu; Saint-Mathieu-de-Beloeil; Saint-Michel; Saint-Nazaire-d'Acton; Saint-Ours; Saint-Patrice-de-Sherrington; Saint-Paul-d'Abbotsford; Saint-Paul-de-l'Île-aux-Noix; Saint-Philippe; Saint-Pie; Saint-Polycarpe; Saint-Rémi; Saint-Robert; Saint-Roch-de-Richelieu; Saint-Sébastien; Saint-Simon; Saint-Stanislas-de-Kostka; Saint-Télesphore; Saint-Théodore-d'Acton; Saint-Urbain-Premier; Saint-Valentin; Saint-Valérien-de-Milton; Saint-Zotique; Sainte-Angèle-de-Monnoir; Sainte-Anne-de-Sabrevois; Sainte-Anne-de-Sorel; Sainte-Barbe; Sainte-Brigide-d'Iberville; Sainte-Catherine; Sainte-Christine; Sainte-Clotilde-de-Châteauguay; Sainte-Hélène-de-Bagot; Sainte-Julie; Sainte-Justine-de-Newton; Sainte-Madeleine; Sainte-Marie-Madeleine; Sainte-Marthe; Sainte-Martine; Sainte-Victoire-de-Sorel; Salaberry-de-Valleyfield; Sorel-Tracy; Terrasse-Vaudreuil; Très-Saint-Rédempteur; Très-Saint-Sacrement; Upton; Varennes; Vaudreuil-Dorion; Vaudreuil-sur-le-Lac; Venise-en-Québec; Verchères; Yamaska.”.

(2) Subsection 1 applies

(1) with respect to the Laurentides tourist region and the included territorial entities, in respect of the supply of a sleeping-accommodation unit that is invoiced after 30 June 2005 by the operator of a sleeping-accommodation establishment for occupancy after that date, except if the price of the unit was fixed pursuant to an agreement entered into before 1 July 2005 between the operator of the establishment and a travel agent within the meaning of section 2 of the Travel Agents Act (R.S.Q., c. A-10), a foreign tour operator or a convention organizer that supplies the sleeping-accommodation units to the attendees and the occupancy of the unit occurs between 30 June 2005 and 1 April 2006;

(2) with respect to the Montérégie tourist region and the included territorial entities, in respect of the supply of a sleeping-accommodation unit that is invoiced after 30 April 2005 by the operator of a sleeping-accommodation establishment for occupancy after that date, except if the price of the unit was fixed pursuant to an agreement entered into before 1 May 2005 between the operator of the establishment and a travel agent within the meaning of section 2 of the Travel Agents Act (R.S.Q., c. A-10), a foreign tour operator or a convention organizer that supplies the sleeping-accommodation units to the attendees and the occupancy of the unit occurs between 30 April 2005 and 1 February 2006.

5. (1) Schedule III to the Regulation is amended

(1) by inserting “Agence des partenariats public-privé du Québec”, “Commissaire au lobbyisme”, “Commission de l'équité salariale”, “Commission des relations du travail”, “Services Québec” and “Société de financement des infrastructures locales du Québec” in alphabetical order;

(2) by replacing, in alphabetical order, «Agence nationale d'encadrement du secteur financier» by «Autorité des marchés financiers»;

(3) by striking out “Bureau de transition de l'encadrement du secteur financier” and “Société de la faune et des parcs du Québec”.

(2) Paragraph 1 of subsection 1 has effect from

(1) 17 December 2004 as regards the Agence des partenariats public-privé du Québec, Services Québec and the Société de financement des infrastructures locales du Québec;

(2) 13 June 2002 as regards the Commissaire au lobbyisme;

(3) 21 November 1996 as regards the Commission de l'équité salariale;

(4) 25 November 2002 as regards the Commission des relations du travail.

(3) Paragraph 2 of subsection 1 has effect from 1 February 2004.

(4) Paragraph 3 of subsection 1 has effect from

(1) 6 May 2004 as regards the Bureau de transition de l'encadrement du secteur financier;

(2) 30 June 2004 as regards the Société de la faune et des parcs du Québec.

6. This Regulation comes into force on the date of its publication in the *Gazette officielle du Québec*.

Regulation to amend the Regulation respecting the application of the Fuel Tax Act*

Fuel Tax Act
(R.S.Q., c. T-1, s. 1, 1st par., subpar. *q*, s. 18, 2nd par. and s. 56)

1. (1) Section 18R11 of the Regulation respecting the application of the Fuel Tax Act is amended by replacing “the 12 months immediately preceding 1 September of the particular year” in subparagraph *iii* of subparagraph *a* of the first paragraph by “the quarter”.

(2) Subsection 1 applies in respect of quarters commencing after 31 August 2005.

2. This Regulation comes into force on the date of its publication in the *Gazette officielle du Québec*.

Regulation to amend the Regulation to amend the Regulation respecting the application of the Tobacco Tax Act, the Regulation respecting the application of the Licenses Act, the Regulation respecting fiscal administration, the Regulation respecting the Québec sales tax and the Regulation respecting the application of the Fuel Tax Act made by Order in Council 1635-96 dated 18 December 1996*

An Act respecting the Québec sales tax
(R.S.Q., c. T-0.1, s. 677, 1st par. and 2nd par.)

1. (1) The Regulation respecting the application of the Tobacco Tax Act, the Regulation respecting the application of the Licenses Act, the Regulation respecting fiscal administration, the Regulation respecting the Québec sales tax and the Regulation respecting the application of the Fuel Tax Act, made by Order in Council 1635-96 dated 18 December 1996, is amended by replacing “30 March 1997” in subsection 2 of section 7 by “a date of taking of effect fixed by order of the Government”.

(2) Subsection 1 has effect from 31 December 1996.

2. This Regulation comes into force on the date of its publication in the *Gazette officielle du Québec*.

* The Regulation respecting the application of the Fuel Tax Act (R.R.Q., 1981, c. T-1, r.1) was last amended by the regulation made by Order in Council 1155-2004 dated 8 December 2004 (2004, *G.O.* 2, 3593). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Québec Official Publisher, 2005, updated to 1 September 2005.

* The Regulation to amend the Regulation respecting the application of the Tobacco Tax Act, the Regulation respecting the application of the Licenses Act, the Regulation respecting fiscal administration, the Regulation respecting the Québec sales tax and the Regulation respecting the application of the Fuel Tax Act was made by Order in Council 1635-96 dated 18 December 1996 (1996, *G.O.* 2, 5561).

Regulation to amend the Regulation to amend the Regulation respecting the Taxation Act made by Order in Council 1451-2000 dated 13 December 2000*

Taxation Act
(R.S.Q., c. I-3, s. 1086, 1st par., subpar. f)

1. (1) Section 22 of the Regulation to amend the Regulation respecting the Taxation Act, made by Order in Council 1451-2000 dated 13 December 2000, is amended in subsection 4

(1) by adding the following after subparagraph *d* of paragraph 2:

“(e) with subparagraph *iii* of paragraph *u* replaced by the following:

“iii. a person or partnership that is not described in subparagraph *i* or *ii*, in relation to an international transaction described in this section made by that person or partnership or on its behalf.”;

(2) by replacing the period at the end of paragraph 5 by a semi-colon;

(3) by adding the following after paragraph 5:

“(6) before 20 December 1999, it shall be read with the following inserted after paragraph *l*:

“(l.1) activities relating to loans or the deposit of money, fiduciary services after 31 March 1998, financial packaging services, or in dealer or adviser activities, that are carried on with investor immigrants in the course of their participation in the investor immigrant program administered under Subdivision 3 of Division II of the Regulation respecting the selection of foreign nationals (R.R.Q., 1981, c. M-23.1, r.2);”.

(2) Subsection 1 has effect from 27 December 2000.

2. This Regulation comes into force on the date of its publication in the *Gazette officielle du Québec*.

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Gouvernement du Québec

O.C. 1250-2005, 14 December 2005

An Act respecting the Ministère du Tourisme
(2005, c. 37)

Terms and conditions for the signing of certain deeds, documents and writings of the Ministère du Tourisme

WHEREAS the second paragraph of section 14 of the Act respecting the Ministère du Tourisme (2005, c. 37) provides that a deed, document or writing is binding on the Minister or may be attributed to the Minister only if it is signed by the Minister, the Deputy Minister, a member of the personnel of the department or an office holder, and, in the last two cases, only to the extent determined by the Government;

WHEREAS section 16 of the Act provides that a document or copy of a document emanating from the department or forming part of its records, signed or certified true by a person referred to in the second paragraph of section 14 of the Act, is authentic;

WHEREAS section 17 of the Act provides that an intelligible transcription of a decision or other data stored by the department on a computer or any other electronic medium is a document of the department and is proof of its contents if certified true by a person referred to in the second paragraph of section 14 of the Act;

WHEREAS it is expedient that the Government determine the deeds, documents or writings that, once signed by members of the personnel of the department or an office holder, bind the Minister and may be attributed to the Minister, and it is expedient to authorize the persons referred to in the second paragraph of section 14 of the Act to certify as true the documents referred to in sections 16 and 17 of the Act;

IT IS ORDERED, therefore, on the recommendation of the Minister of Tourism:

THAT the Terms and conditions for the signing of certain deeds, documents and writings of the Ministère du Tourisme, attached to this Order in Council, be made.

ANDRÉ DICAIRE,
Clerk of the Conseil exécutif

* The Regulation to amend the Regulation respecting the Taxation Act, made by Order in Council 1451-2000 dated 13 December 2000 (2000, *G.O.* 2, 5885), was amended by Order in Council 1463-2001 dated 5 December 2001 (2001, *G.O.* 2, 6328), by Order in Council 1470-2002 dated 11 December 2002 (2002, *G.O.* 2, 6552) and by Order in Council 1282-2003 dated 3 December 2003 (2003, *G.O.* 2, 3552).

SCHEDULE

TERMS AND CONDITIONS FOR THE SIGNING OF CERTAIN DEEDS, DOCUMENTS AND WRITINGS OF THE MINISTÈRE DU TOURISME

1. The members of the personnel of the Ministère du Tourisme who hold, on a permanent or temporary basis, the positions set forth in these Terms and conditions are authorized, within the limits of their respective duties, to sign alone and with the same authority as the Minister of Tourism, the deeds, documents or writings listed in these Terms and conditions, on the conditions prescribed under the Financial Administration Act (R.S.Q., c. A-6.001) and the Public Administration Act (R.S.Q., c. A-6.01).

2. The members of the personnel of the department whose positions are listed in the departmental plan of delegation of powers regarding financial management, in the Division entitled "Pouvoir de contracter et de certifier", attached hereto, are authorized to sign the deeds, documents and writings that correspond to their respective position.

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M.O., 2005

Order by the Minister of Public Security dated 12 December 2005

Police Act
(R.S.Q., c. P-13.1)

CONCERNING the Regulation to amend the Training plan regulation of the École nationale de police du Québec

WHEREAS École nationale de police du Québec shall establish, by by-law, in accordance with section 16 of the Police Act (R.S.Q., c. P-13.1), standards for its professional training activities, the approval of training activities developed outside the school, admission requirements, teaching requirements, examinations and certificates of studies and diplomas, as well as standards of equivalence. The by-law must be submitted to the Minister of Public Security. The admission requirements for training in police patrolling shall establish, in particular, the medical requirements and the requirements relating to physical condition that must be met by students;

WHEREAS, in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), a draft Regulation was published in Part 2 of the *Gazette officielle du*

Québec of June 29, 2005, with a notice that it could be submitted for comments on the expiry of 45 days following that publication;

WHEREAS, on October 7, 2005, the governing board of the École nationale de police du Québec has adopted the Regulation to amend the Training plan regulation of the École nationale de police du Québec;

WHEREAS it has grounds to approve this regulation;

CONSEQUENTLY, the Minister of Public Security approves the Regulation to amend the Training plan regulation of the École nationale de police du Québec enclosed.

JACQUES P. DUPUIS,
Minister of Public Security

Regulation to amend the Training plan regulation of the École nationale de police du Québec

Police Act
(R.S.Q., c. P-13.1, s. 16)

1. Section 1 of the Règlement sur le régime des études de l'École nationale de police du Québec¹ is replaced by the following:

"**1.** The academic year of the École nationale de police du Québec begins on August 1 of one year and ends on July 31 of the following year."

2. Section 4 of this regulation is replaced by the following:

"**4.** To be admitted to this program an applicant must, at the time of their application for admission and until they have completed their training, meet the following conditions:

1° be a Canadian citizen;

2° have obtained a diploma of college studies in police technology issued by the Minister of Education or an attestation of college studies in police technology issued by a college institution and, in this case, have previously obtained from a police force a promise of employment in the functions of a police officer;

¹ The only amendment of the Règlement sur le régime des études de l'École nationale de police du Québec, approved by the Government Order dated 28 June 2002 (2002, 134, *G.O.* 2, 3812) was made by the Government Order dated 22 October 2003 (2003, 135, *G.O.* 2, 3235)

3° hold a driver's licence allowing him or her to drive an emergency vehicle;

4° not have been found guilty, in any place, of an act or omission defined in the Criminal Code (Revised Statutes of Canada (1985), chapter C-46), as an offence or of an offence referred to in section 183 of that Code under one of the acts listed therein;

5° have passed a medical examination within 9 months preceding the start of his training at the School.

The purpose of this medical examination is to ensure that the applicant has the necessary physical and mental abilities to attend the basic training program in police patrolling.

The medical examination is performed by a physician appointed by the School and includes, among other things, a medical questionnaire described in Schedule "A" of this regulation, the taking of vital signs, an eyesight test, a puretone audiogram, a blood sample providing a complete blood count (CBC) and the biochemical profile of the applicant, a urinalysis as well as a complete physical examination with respect to the following physiological systems and medical conditions:

- musculoskeletal system;
- eyes and visual acuity;
- ears, nose and throat;
- auditory acuity;
- cardiovascular system;
- pulmonary system;
- neurological system;
- endocrine system;
- gastrointestinal system;
- genitointestinal system;
- dermatological system;
- haematological system;
- infectious diseases;
- oncology.

The applicant must provide the physician with the necessary information and submit to any additional examination or analysis the latter deems appropriate.

If the applicant fails the medical examination, the physician must specify in the form described in Schedule "B" of this regulation if the disability is temporary or permanent;

6° in the case of an applicant holding a diploma of college studies in police technology, have passed one of the following language tests, examinations or courses:

— the uniform examination in French, language of instruction and literature, as prescribed by the Minister of Education pursuant to section 26 of the College Education Regulations, approved by Order in Council No. 1006-93 dated July 14, 1993;

— the French examination required by an educational institution at the university level, in accordance with An Act respecting educational institutions at the university level (R.S.Q., c. E-14.1);

— the French language academic upgrading course taken in an educational institution at the university level;

— the "SEL" test administered by Télé-Université within the Université du Québec network;

— the Ministerial Examination of College English, Language of Instruction and Literature" test for an applicant from the John Abbott College.

7° pay the fees chargeable pursuant to section 42 of the Act;

8° have passed the physical achievement test described in Schedule "C" of this regulation within 3 months preceding the start of his training at the School;

9° have passed, within 2 years preceding the start of his training at the School, the "emergency care" course offered by a college institution or the "cardiopulmonary resuscitation" course, or any equivalent training offered of the following organizations:

- St. John Ambulance;
- Canadian Red Cross;
- Quebec Heart Foundation;
- Lifesaving Society.

10° provide his fingerprints to an authorized representative of the School;

11° be of good moral standing."

3. Section 5 of this regulation is replaced by the following:

"5. All applications for admission must be submitted in writing to the registrar using the form provided for that purpose and accompanied by the following documents:

1° the applicant's birth certificate or citizenship certificate;

2° a certified copy of the college report card mentioning the diploma (DEC) or (AEC) issued by an authorized officer of a college institution;

3° a copy of the driver's license;

4° a document attesting that the applicant has passed one of the tests provided for in section 4, subsection 9;

5° a document attesting that applicants from the John Abbott College have passed the "Ministerial Examination of College English, Language of Instruction and Literature" course;

6° candidates holding an attestation of collegial studies must provide a document attesting that they have obtained from a police force a promise of employment in the functions of a police officer."

4. Sections 6, 7, 12 and 13 of this regulation are repealed.

5. Section 16 of this regulation is amended by replacing the word "prescribed" by the word "chargeable".

6. Section 17 of this regulation is amended by inserting the following paragraph at the end:

"The School shall only consider diplomas issued by one of the following educational institutions for the purpose of an application for equivalence to the basic training program in police patrolling:

- Atlantic Police Academy;
- Royal Canadian Mounted Police Academy;
- Justice Institute of British Columbia;
- Ontario Police College."

7. Section 18 of this regulation is amended:

1° by adding, in the first paragraph, after the words "for that purpose", the words "and the applicant must pay the chargeable fees pursuant to section 42 of the Act.";

2° by replacing the words "academic record" by the word "student's grades" in subsection 2;

3° by deleting the last paragraph.

8. Section 20 of this regulation is replaced by the following:

"**20.** When an equivalence is granted, it is mentioned on the transcript of the student's grades and an attestation of equivalence is issued to the applicant by the School."

9. Section 21 of this regulation is amended by deleting, at the end, the words "or in-service training".

10. Section 23 of this regulation is replaced by the following:

"**23.** Within 30 days of the application, notify the police force in writing of the School's decision to grant the requested confirmation."

11. Section 24 of this regulation is amended by deleting the word "approved".

12. The title of the English version of the Règlement sur le régime des études de l'École nationale de police du Québec is replaced by "The training plan regulation of the École nationale de police du Québec".

13. Schedules A, B and C are replaced by those attached to this regulation.

14. This regulation comes into force on the fifteenth day following the date of its publication in the *Gazette officielle du Québec*.

SCHEDULE "A"**MEDICAL QUESTIONNAIRE**

Last Name _____	First Name _____
File Number _____	
Address _____	
Postal Code _____	Telephone _____

I) PERSONAL MEDICAL HISTORY

Have you ever suffered or do you currently suffer from the following problems or symptoms?
(If yes, fill out the appropriate boxes)

	Previously	Currently	Comments
Head, Nose, Mouth and Throat			
Frequent nose bleed			
Frequent nasal congestion			
Hoarseness without a cold			
Difficulty swallowing			
Loss of taste or smell			
Ears and Auditory Acuity			
Hearing loss			
Use of hearing aids			
Vertigo – dizziness			
Ringing in the ears			
Eyes and Vision			
Glaucoma			
Cataract			
Eye injury			
Eye irritation (itching)			
Eye surgery			
Wearing corrective glasses			
Wearing contact lenses			

	Previously	Currently	Comments
Gastrointestinal System			
Persistent abdominal pain			
Vomiting blood			
Ulcer			
Hepatitis			
Jaundice			
Black stools - blood in stools			
Persistent constipation			
Persistent diarrhea			
Hemorrhoids			
Urinary System			
Kidney stones			
Kidney disease			
Blood in urine			
Frequent urination			
Cardiovascular System			
Chest pain or tightening			
Palpitations or irregular heartbeats			
High blood pressure			
Swollen legs (oedema)			
Heart murmur			
Vascular disease			
Heart disease (angina and/or heart attack)			
Pulmonary System			
Shortness of breath			
Persistent night sweats			
Morning cough with sputum			
Cough with blood			
Pneumonia			
Asthma			

	Previously	Currently	Comments
Tuberculosis			
Emphysema			
Musculo-skeletal system			
Arthritis - Arthrosis			
Muscular or articular pain			
Bursitis or tendinitis			
Neck pain or cervical pain			
Pain or shoulder problems			
Pain or back problems			
Pain in wrists – hands – elbows			
Pain or knee problems			
Pain in feet or ankles			
Psychological - Mood Disorder			
Drug or alcohol problem			
Suicide attempt			
Depression			
Anxiety			
Attention disorder			
Panic attack			
Claustrophobia			
Fear of heights			
Endocrine system - Metabolism			
Diabetes			
Hypoglycemia			
Thyroid disease			
Neurological System			
Headaches			
Convulsion, epilepsy			
Loss of consciousness - fainting			

	Previously	Currently	Comments
Numbness - weakness in the limbs			
Tremor (shaking)			
Skin			
Eczema			
Skin rash			
Hives			
Infectious Diseases			
Aids or HIV positive			
Rheumatic fever			
Circulatory - Lymphatic System			
Anemia			
Hemorrhagic disease			
Blood transfusions			
Oncology (Cancer)			
Cancer (specify type)			
Surgery			
Radiotherapy			
Chemotherapy			
Male Reproductive System			
Testicular lump			
Female Reproductive System			
Breast or armpit lump			
Severe menstrual pain			
Date of last period:			
Other Conditions Specify :			

II) HOSPITALIZATIONS

Have you ever been hospitalized? (If yes, fill out the appropriate boxes)

	1st time	2nd time	3rd time
Reason (diagnosis)			
Date (month/year)			
Name of the hospital			

III) COMPENSATION

Did you ever apply for or receive benefits or compensation payments as a result of an injury, an illness, a disability or motor vehicle accident? (If yes, fill out the appropriate boxes)

Date (Month/Year)	Type of injury (Diagnosis)	Nature of treatment	Type of impairment

Comments:

IV) ALLERGIES

Do you suffer from allergies?

No Yes

Specify: _____

V) MEDICATION

Are you take any medication?

No Yes

Specify: _____

I attest that the above information is true to the best of my knowledge. I am aware that any false statement concerning the information provided in the questionnaire could cancel request for my admission to the École nationale de police du Québec.

Signature of the applicant

Date

SCHEDULE "B"

MEDICAL EXAMINATION REPORT

Last Name _____	First Name _____
File Number _____	
Address _____	
Postal Code _____	Telephone _____

The above-mentioned applicant submitted to a medical examination on ____/____/____.

It is my opinion that the applicant :

- Passed the medical examination prescribed in section 4, subsection 5 of the Règlement sur le régime des études de l'École nationale de police du Québec.
- Did not pass the medical examination prescribed in section 4, subsection 5 of the Règlement sur le régime des études de l'École nationale de police du Québec in reason of a :
- Permanent disability
 - Temporary disability

I cannot reach a decision because I am waiting for :

- Additional information
- The medical problem to be remedied
- Specialize advice
- Additional medical testing
- Other (specify): _____

Additional comments :

Signature of assessing physician

Date

SCHEDULE “C”

REPORT OF PHYSICAL ACHIEVEMENT TEST (PAT-ENPQ)

Last Name _____		First Name _____	
File Number _____	Sex M <input type="checkbox"/> F <input type="checkbox"/>	Date of Assessment _____	
CEGEP _____	Weight _____ kg	Height _____	Age _____
Accredited Centre _____			
Address _____			
Postal Code _____		Telephone _____	

Aerobic Endurance Test – 20-Metre Scheduled Run
 (Minimum to be achieved: 6.5 levels)

_____ levels	P <input type="checkbox"/>	F <input type="checkbox"/>
--------------	----------------------------	----------------------------

Timing Circuit
 (Maximum duration of 392 seconds)

_____ seconds	P <input type="checkbox"/>	F <input type="checkbox"/>
---------------	----------------------------	----------------------------

Autonomous Station
 (Maximum duration of 240 seconds)

Strength apparatus	P <input type="checkbox"/>	F <input type="checkbox"/>
Dummy carrying	P <input type="checkbox"/>	F <input type="checkbox"/>
CPR	P <input type="checkbox"/>	F <input type="checkbox"/>
_____ seconds	P <input type="checkbox"/>	F <input type="checkbox"/>

Note: P = Pass F = Fail

- The applicant passed the above-mentioned physical achievement test (PAT – ENPQ).
- The applicant failed to pass part of the above-mentioned physical achievement test (PAT – ENPQ).

Signature of assessor

Date

Draft Regulations

Draft Regulation

An Act respecting income support, employment assistance and social solidarity (R.S.Q., c. S-32.001)

Income support — Amendments

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1) that the Regulation to amend the Regulation respecting income support, the text of which appears below, may be made by the Government on the expiry of 45 days following this publication.

The draft Regulation makes various amendments to the Employment-Assistance Program. It introduces provisions to allow a midwife to certify that the special benefits for transportation and living expenses are required for a program recipient who needs to receive treatments related to pregnancy and post-natal follow-up.

With a view to harmonizing various government assistance programs, the draft Regulation provides that the special benefits for transportation and living expenses to receive treatment will not be granted to a recipient whose transportation is already covered by the policy that provides for the reimbursement of such expenses, entitled the *Politique de déplacement des usagers du ministère de la Santé et des Services sociaux*. Under the draft Regulation, the special benefits for certain losses arising from a fire or other disaster will not be granted if the recipient is covered under an assistance program for disaster victims established by the Minister of Public Security for such purposes.

The draft Regulation also provides that interest income is not excluded for calculation purposes when the interest is added to the value of a right that has been realized. It clarifies the amounts to be withheld from the debtor of a amount recoverable as a result of misrepresentation, when the debtor has previously owed an amount for that reason.

The draft Regulation also contains technical and consequential amendments.

The draft Regulation has no financial impact on enterprises, including small and medium-sized businesses.

Further information may be obtained by contacting Nikolas Ducharme, Direction du développement des politiques et des projets expérimentaux, Ministère de l'Emploi et de la Solidarité sociale, 425, rue Saint-Amable, 4^e étage, Québec (Québec) G1R 4Z1 ; telephone: 418 646-7221 ; fax: 418 643-0019.

Any interested person having comments to make on the matter is asked to send them in writing, before the expiry of the 45-day period, to the Minister of Employment and Social Solidarity, 425, rue Saint-Amable, 4^e étage, Québec (Québec) G1R 4Z1.

MICHELLE COURCHESNE,
*Minister of Employment
and Social Solidarity*

Regulation to amend the Regulation respecting income support*

An Act respecting income support, employment assistance and social solidarity (R.S.Q., c. S-32.001, s. 156, par. 13, s. 159, pars. 5 and 8 and s. 160)

1. Section 46 of the Regulation respecting income support is amended by adding the following paragraph:

“In the case of benefits referred to in paragraph 1 of section 55 and sections 62 to 65, the need may be attested to in writing by a midwife.”.

2. Section 47 is amended

(1) by inserting “or midwife” after “physician”;

(2) by striking out the last sentence.

3. Section 62 is amended

* The Regulation respecting income support, made by Order in Council 1011-99 dated 1 September 1999 (1999, *G.O.* 2, 2881), was last amended by the regulations made by Orders in Council 820-2005 dated 31 August 2005 (2005, *G.O.* 2, 3925), 1143-2005 dated 24 November 2005 (2005, *G.O.* 2, 5125) and 1170-2005 dated 30 November 2005 (2005, *G.O.* 2, 5155). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Québec Official Publisher, 2005, updated to 1 September 2005.

(1) by replacing “or a dentist” in the first paragraph by “, a dentist or a midwife”;

(2) by adding the following paragraph at the end:

“The special benefits shall not be granted if the recipient’s transportation is covered by the policy established by the Minister of Health and Social Services, entitled the Politique de déplacement des usagers du réseau de la santé et des services sociaux.”.

4. Section 64 is amended by inserting “signed by a physician, a dentist or a midwife, as applicable,” after “medical certificate” in the first paragraph.

5. Section 65 is amended by inserting “or by a midwife, if applicable,” after “physician” in the first paragraph.

6. Section 74 is amended

(1) by replacing “other disaster” by “natural disaster, such as a landslide or flood” in the part preceding paragraph 1 of the first paragraph;

(2) by adding the following paragraph:

“The special benefits shall not be granted if the losses arise from a disaster covered by a financial assistance program established under section 100 or 101 of the Civil Protection Act (R.S.Q., c. S-2.3).”.

7. Section 84 is amended by adding “, except if it arises from the realization of a right by a person referred to in section 102 of the Act respecting income support, employment assistance and social solidarity” at the end of paragraph 11.

8. Section 186 is amended by replacing “due to more than one misrepresentation” by “owed as a result of misrepresentation and the debtor has previously owed an amount as a result of misrepresentation pursuant to the Act” in the third paragraph.

9. Section 188 is amended by replacing subparagraph 2 of the first paragraph by the following:

“(2) \$224 per month, where the recoverable amount is owed as a result of misrepresentation and the debtor has previously owed an amount as a result of misrepresentation pursuant to the Act”.

10. Section 189 is amended by replacing paragraph 2 by the following:

“(2) \$52 per week, where the recoverable amount is owed as a result of misrepresentation and the debtor has previously owed an amount as a result of misrepresentation pursuant to the Act”.

11. This Regulation comes into force on 1 April 2006.

7349

Notice

An Act respecting industrial accidents and occupational diseases
(R.S.Q., c. A-3.001)

Retrospective adjustment of the assessment — Amendments

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), that the Regulation amending the Regulation respecting retrospective adjustment of the assessment, the text of which appears below, shall be adopted by the Commission, with or without amendment, upon the expiry of forty-five (45) days after publication of this notice.

The draft Regulation is intended to permit the Fonds au bénéfice des personnes incarcérées to file an application to be considered one and the same employer for the purposes of retrospective adjustment of the assessment.

To date, study of the matter has revealed the following impact on the employers concerned:

— a stronger incentive for employers to take accident prevention measures and reintegrate into the workforce workers who have suffered employment injuries; and

— access on request to a ratemaking plan that takes into account individual employer experience in respect of the cost of employment injuries suffered by its workers.

Any interested person having comments to make on this draft Regulation is asked to send them in writing, before the expiry of the 45-day period, to Mr. Roland Longchamps, Vice-Chairman for Finance, Commission de la santé et de la sécurité du travail, 524, rue Bourdages, Québec (Québec) G1K 7E2.

GÉRARD BIBEAU,
*Chairman of the board and
chief executive officer
of the Commission de la santé
et de la sécurité du travail*

Regulation amending the Regulation respecting retrospective adjustment of the assessment*

An Act respecting industrial accidents and occupational diseases
(R.S.Q., c. A-3.001, s. 454, 1st para, subsection (9), (11) and (13))

I. The Regulation respecting retrospective adjustment of the assessment is hereby amended by inserting the following division after Division III.1 of Chapter VI:

“DIVISION III.2

FUND FOR THE BENEFIT OF CONFINED PERSONS

82.14 In this section:

“Fund” means a fund constituted under section 22.0.1 of the Act respecting correctional services (R.S.Q., c. S-4.01) for the benefit of confined persons;

“group” means the group formed by all funds;

“Minister” means the Minister responsible for applying the Act respecting correctional services.

82.15 For an assessment year, employers belonging to the group may apply to be considered a single employer for the purpose of retrospective adjustment of the assessment.

82.16 All the employers in the group shall file the application referred to in section 82.15 using the form in Schedule 9.

The application shall be accompanied by the following documents:

(1) a resolution from each employer in the group authorizing the filing of the application and designating one person to sign the application on its behalf;

(2) a certificate from the Minister or his designated representative attesting to the composition of the group; the certificate may not be dated prior to August 1 of the year preceding the assessment year and shall attest to the composition as at the date of the certificate.

82.17 Within 45 days of a request from the Commission to that effect, the group of employers shall send the Commission security in the form set forth in Schedule 10, signed by all the employers in the group, whereby they solidarily stand surety for each other respecting the assessment due by the group, including any adjustments, to a maximum of 50% of the amount corresponding to the sum of the product of the estimated insurable wages for each employer in the group for the assessment year multiplied by the risk-related portion of the assessment rate applicable to the employer under section 305 of the Act for the assessment year, and all interest owing to the Commission.

Failure by the group to submit the security, as well as any other document required under this Regulation, to the Commission within the prescribed time limit, shall result in revocation of the application filed under section 82.15.

82.18 The group may, in order to take into account the security required under section 82.17, submit to the Commission an insurance contract, a security contract or a guarantee contract of a legal person governed by the Bank Act (R.S.C., 1985, c. B-1), the Savings and Credit Unions Act (R.S.Q., c. C-4.1), the Act respecting trust companies and savings companies (R.S.Q., c. S-29.01), the Act respecting Insurance (R.S.Q., c. A-32) or the Act respecting Canadian and British Insurance Companies (S.R.C., c. I-15) whereby the person undertakes to pay the assessment due by the group, including the adjustments, to a maximum of 50% of the amount corresponding to the sum of the product of the estimated insurable wages for each employer in the group for the assessment year multiplied by the employer’s risk-related portion of the assessment rate applicable to it under section 305 of the Act for the assessment year, and all interest owing to the Commission.

The contract shall remain in force until the end of the second year following the year of retrospective adjustment of the assessment referred to in section 22.

82.19 The application referred to in section 82.15 d shall be filed with the Commission prior to October 1 of the year preceding the assessment year and is irrevocable from January 1 of the assessment year.

* The last amendments to the Regulation respecting retrospective adjustment of the assessment, adopted by the Commission de la santé et de la sécurité du travail by its Resolution A-85-98 of September 17, 1998 (1998, *G.O.* 2, 5470), were made by the Regulation amending the Regulation respecting retrospective adjustment of the assessment adopted by the Commission by its Resolution A-56-04 of September 16, 2004 (2004, *G.O.* 2, 2817). For earlier amendments, see the *Tableau des modifications et Index sommaire*, Éditeur officiel du Québec, 2005, updated September 1, 2005.

The Commission shall rule on the admissibility of the application on the basis of the information contained therein on September 30 of the year preceding the assessment year and on the information that the Commission has in its possession at that time

82.20 For the purposes of this Division, an employer in bankruptcy or being wound up at the time of the application provided for in section 82.15 is not regarded as part of the group.

82.21 Where a Fund becomes an employer after the date of the certificate prescribed in paragraph (2) of the second paragraph of section 82.16, it is considered to be an employer that is part of the group for the assessment year, from the date it becomes an employer.

The election made by the group under Subdivision 2 of Division II of Chapter III is applicable to the employer.

82.22 A group of employers that qualifies for or is subject to retrospective adjustment of the assessment pursuant to an application filed under section 82.15 and that ceases to qualify for or be subject to retrospective adjustment for a year may not file a new application under that section before the expiry of 10 years from that year.

Notwithstanding the foregoing, the first paragraph does not apply to a group of employers that ceases to qualify for or be subject to retrospective adjustment because it no longer satisfies the requirements stipulated in section 4, unless it does not file an application under section 82.15 in the first year that it again satisfies the requirements set forth in section 4.

82.23 Employers considered one and the same employer for the purpose of retrospective adjustment of the assessment for a given year shall, prior to March 1 of the following year, furnish a certificate from the Minister or his designated representative attesting to the composition of the group in the assessment year as well as to any change in the group occurring in that year.

82.24 A group that files an application under section 82.15 is regarded as having filed an application under section 5. However, the group is not entitled to have its qualification for retrospective adjustment of the assessment determined under subparagraph 1 of section 5.

Section 6 does not apply to the group.

82.25 For the purpose of apportioning the retrospectively adjusted assessment among the employers in the group, the Commission shall calculate the adjusted assessment of each employer.

The risk-related portion of each employer's adjusted assessment is then multiplied by the results obtained by applying the following formula:

risk-related portion of the group's adjusted assessment

aggregate risk-related portion of the adjusted assessment of each employer in the group.”

2. This Regulation is hereby amended by inserting the following after Schedule 8:

“SCHEDULE 9

(s. 82.15)

APPLICATION TO FORM A GROUP FOR THE PURPOSE OF RETROSPECTIVE ADJUSTMENT OF THE ASSESSMENT

The employers designated below apply to be considered one and the same employer for the purpose of retrospective adjustment of the assessment for the _____ assessment year.

They declare that they constitute a group within the meaning of Division III.2 of Chapter VI of the Regulation respecting retrospective adjustment of the assessment.

They appoint, (*insert the name of the person*) to inform the Commission of the employer's assumption limit elected under Subdivision 2 of Division II of Chapter III.

Designation of each employer with the signature of the person authorized to sign the application:

“employer” _____
(designation)

Signature (date)
(duly authorized person)

“employer” _____
(designation)

Signature (date)
(duly authorized person)

SCHEDULE 10

(s. 82.17)

SECURITY**APPEARING :**

 (name and address of the Fonds, if it is an employer)
 herein represented by _____

duly authorized pursuant to a resolution of its board of directors attached hereto ;

(indicate the name and address of all the Funds, if they are employers, as well as the name of the person duly authorized pursuant to a resolution of the Fund attached hereto)

WHO DECLARE AS FOLLOWS :

The legal persons herein represented hereby bind themselves jointly and severally toward the Commission de la santé et de la sécurité du travail to pay the assessment, to a maximum of 50% of the amount corresponding to the aggregate product obtained by multiplying the total estimated wages for the assessment year of each employer in the group by the risk-related portion of the rate applicable to the employer under section 305 of the Act for that year and the interest owing to the Commission for the _____ assessment year if any of the parties hereto is the object of a certificate deposited with the Clerk of the court of competent jurisdiction under section 322 of the Act.

An employer that ceases to form part of a group remains bound by the security for the assessment related to that part of the year in which it formed part of the group.

The parties hereto waive the benefits of discussion and division.

IN WITNESS WHEREOF, the parties through their duly authorized representatives have signed this document

 (name of the Fund if it is an employer)

Per: _____ (date)
 (duly authorized person)

 (name of the Fund if it is an employer)

Per: _____ (date)
 (duly authorized person)

(name and signature of any other employers).”.

3. For the 2006 assessment year, the application pursuant to section 82.15 of the Regulation respecting retrospective adjustment of the assessment, as enacted by section 1 of this Regulation, must be filed no later than ten days after the coming into force of this Regulation and it shall be irrevocable upon expiration of the aforementioned ten-day period.

4. Where for the 2006 assessment year, a group applies under section 82.15 of the Regulation respecting retrospective adjustment of the assessment, as enacted by section 1 of this Regulation, the group is regarded as having also applied for its qualification for retrospective adjustment of the assessment to be determined under subsection (1) of section 5 of this Regulation.

The group shall advise the Commission of its election for 2006, as provided for in Subdivision 2 of Division II of Chapter III of this Regulation, no later than ten days after the coming into force of this Regulation.

5. This Regulation takes effect as of the 2006 assessment year.

7317

Draft Regulation

Consumer Protection Act
 (R.S.Q., c. P-40.1)

**Rules of conduct for used automobile dealers
— Extended voluntary undertaking**

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), that on the expiry of 45 days following this publication, the Government may, by Order, extend the application of the voluntary undertaking appearing below to all used automobile dealers in Québec.

A number of dealers have signed the voluntary undertaking which establishes rules of conduct designed to promote fairness and competence in the used automobile trade in Québec.

The measure will clarify the application of the general provisions in the Consumer Protection Act governing business practices, within the specific context of the used automobile trade. It will make the rules of conduct applicable to all used automobile dealers in Québec, including those who have not signed the voluntary undertaking.

The draft Regulation is conducive to creating fair and equitable competition among all enterprises and to reducing losses incurred by some dealers because of repeated occurrences of misleading practices. In that respect the measure may prove to be more restrictive for certain used automobile dealers.

Further information may be obtained by contacting Marc Migneault, Office de la protection du consommateur, 5199, rue Sherbrooke Est, bureau 3671, Montréal (Québec) H1T 3X2; telephone: 514 873-1993; fax: 514 864-2400.

Any interested person having comments to make on the draft Regulation is asked to send them in writing, before the expiry of the 45-day period, to the Minister of Justice, 1200, route de l'Église, Sainte-Foy (Québec) G1V 4M1.

YVON MARCOUX,
Minister of Justice

Voluntary Undertaking

Consumer Protection Act
(R.S.Q., c. P-40.1, s. 315.1)

The merchant undertakes to:

1. advertise only the used automobiles available and ready for sale or long-term lease at the time the advertisement order is placed. In the advertisement, the merchant undertakes to indicate the number of such automobiles in the merchant's possession at the time the advertisement order is placed;

2. state in its advertisements and post in its establishments a selling price, or a retail value if a long-term lease is offered, that includes all costs other than the Québec Sales Tax (QST) and the Goods and Services Tax (GST) to be paid on the purchase of the used automobile. The selling price or the retail value, excluding taxes, may be increased only if goods or services are added at the consumer's request;

3. not split up the selling price or the retail value in advertising a used automobile for sale or long-term lease;

4. not claim that the selling price or the retail value of a used automobile, excluding the Québec Sales Tax (QST) and the Goods and Services Tax (GST) and any service or accessory added to the automobile, includes a cost borne by the merchant to which another cost has been added;

5. state, in all advertising of a used automobile, the selling price or retail value, excluding the Québec Sales Tax (QST) and the Goods and Services Tax (GST), and the number of kilometres actually travelled;

6. state, if the merchant advertises used automobiles for sale or long-term lease by lot, the highest asking price, excluding the Québec Sales Tax (QST) and the Goods and Services Tax (GST), or, as applicable, the highest asking retail value among all the automobiles in the lot. The price or retail value must be in characters as large and visible as any other price or retail value advertised for any other automobile in the lot;

7. state the number of kilometres actually travelled among all the automobiles in a lot, if the merchant advertises used automobiles for sale or long-term lease by lot. The number of kilometres travelled must be in characters as large and visible as the number shown for any other automobile in the lot;

8. not use the following terms in the used automobile trade, in particular in representations that refer to the merchant or used automobiles the merchant is offering for sale or long-term lease:

(a) "auction", except to advertise the holding of an auction, where the date, time and place of the auction are fixed and stated in the advertisement;

(b) "seizure liquidation", except to advertise the holding of a seizure liquidation, at the date, time and place stated in the advertisement;

(c) "wholesaler";

(d) "wholesale price";

(e) "cost price";

(f) "manufacturer's returns";

(g) "directly from the manufacturer";

or terms of similar import or intent;

9. not to make representations that may lead consumers to believe an auction is to be held, in particular by using a recording of a real or fictitious auction, except to announce the holding of an auction, where the date, time and place of the auction are stated in the same representations;

10. in advertising a used automobile, not inform the consumer of credit offered or of the terms of a long-term lease, except to mention the availability of credit or a

long-term lease, in which case the merchant undertakes to provide only the name, firm name, trademark or corporate symbol of a merchant dealing in credit or long-term lease contracts, or to use the expressions “credit offered”, “credit accepted”, “credit available”, “leasing offered” or “leasing available”;

11. not include illegible text in advertising used automobiles or the used automobile trade;

12. use, in advertising used automobiles, only a current photograph or video of the advertised automobile that is a true representation of the automobile;

13. allow consumers to road test any used automobile offered for sale or long-term lease;

14. before the purchase or long-term lease of a used automobile, allow the consumer to have the automobile inspected by any technician of the consumer’s choice located at a reasonable distance from the merchant’s place of business. The merchant undertakes to not charge a fee and to allow the automobile to be driven to the place of inspection. Should the merchant not allow the automobile to be driven, the merchant undertakes to bear the cost of transporting the automobile to the place of inspection;

15. give the consumer, at any time and on request by the consumer, a copy of the contracts, the label and any other document relating to the sale or long-term lease of a used automobile, and documents relating to warranties and extended warranties offered;

16. not to disclose outside the merchant’s place of business the last six digits of the identification numbers of the automobiles offered for sale or long-term lease;

17. state, in advertising the sale or long-term lease of a rebuilt automobile, that the advertised automobile is a rebuilt automobile, regardless of whether that fact must appear on the automobile’s registration certificate;

18. reimburse the Office de la protection du consommateur for the costs of investigations or inspections made under the president’s authority pursuant to the president’s powers under the Act to verify compliance with this voluntary undertaking, up to a maximum of:

1. \$300 for a first investigation or inspection;

2. \$1,200 for a second investigation or inspection if made within six months of a notice given by the president stating that the first investigation or inspection revealed a breach of this voluntary undertaking;

Exemptions

19. the merchant may be exempted from the requirements of paragraphs 13 and 14 of this voluntary undertaking if a used automobile is unfit to be driven or if it is offered for sale for rebuild or for parts. The merchant must in such cases obtain an attestation, written in its entirety by and signed by the consumer, stating that the consumer has been informed by the merchant that the automobile is unfit to be driven, that it is being sold for rebuild, or that it is being sold for parts;

20. the merchant may be exempted from the requirement of paragraph 13 of this voluntary undertaking and may refuse to allow the consumer to drive the automobile to have it inspected as provided in paragraph 14, if the consumer cannot demonstrate to the merchant that he or she holds a valid driver’s licence.

7343

Decisions

Decision

Election Act
(R.S.Q., c. E-3.3)

Chief electoral officer

— Application of the second paragraph of section 306 during the by-elections in the electoral divisions of Verchères and Outremont

Decision of the chief electoral officer pursuant to the powers conferred upon him by section 490 of the Election Act regarding the application of the second paragraph of section 306 during the by-elections in the electoral divisions of Verchères and Outremont

WHEREAS order in council n° 1045-2005 of November 8, 2005, enjoins the chief electoral officer to hold by-elections on Monday, December 12, 2005, in the electoral divisions of Verchères and Outremont;

WHEREAS the second paragraph of section 306 of the Election Act (R.S.Q., c. E-3.3) stipulates that every educational institution shall, on polling day, grant leave to those pupils and students who are electors;

WHEREAS December 12, 2005, falls during the examination period for many pupils and students who are qualified electors in the electoral divisions of Verchères and Outremont;

WHEREAS pupils and students who are qualified electors in the electoral divisions of Verchères and Outremont attend educational institutions that are scheduled to hold exams on December 12, 2005;

WHEREAS the holding of these various exams can not be postponed without causing major difficulties to the educational institutions and to the pupils and students concerned;

WHEREAS section 490 of the Election Act enables the chief electoral officer to adapt a provisions of the Act under exceptional circumstances;

WHEREAS the chief electoral officer has informed the authorized parties represented at the National Assembly of his intention to apply the provisions of this section and has taken necessary measures to also inform the other authorized parties, candidates and the electors concerned;

The chief electoral officer, pursuant to the powers conferred upon him by section 490 of the Election Act, has decided to replace the second paragraph of section 306 of this Act with the following:

“Every educational institution has to ensure that pupils and students who are qualified electors have four consecutive hours to enable them vote on polling day.”

This decision takes effect on December 1, 2005.

Québec, 1 December 2005

MARCEL BLANCHET,
*Chief Electoral Officer and
Chairman of the Commission
de la représentation électorale*

7368

Decision

Election Act
(R.S.Q., c. E-3.3)

Chief electoral officer

— Exercise of the duties of officers assigned to the list of electors during the by-elections in the electoral divisions of Verchères and Outremont

Decision of the chief electoral officer pursuant to the powers conferred upon him by section 490 of the Election Act, concerning the exercise of the duties of officers assigned to the list of electors during the by-elections in the electoral divisions of Verchères and Outremont

WHEREAS order-in-council number 1045-2005, issued on November 8, 2005, enjoins the chief electoral officer to hold by-elections on Monday, December 12, 2005, in the electoral divisions of Verchères and Outremont;

WHEREAS section 310.1 of the Election Act (R.S.Q., c. E-3.3) provides that the returning officer shall appoint, in every polling station, two persons to act as officers assigned to the list of electors, recommended by the candidates of the authorized parties whose candidates came first and second at the last election;

WHEREAS section 315.1 of the Election Act provides that the officers assigned to the list of electors shall have the duty of informing the poll runners as to the electors who have exercised their right to vote ;

WHEREAS the number of officers assigned to the list of electors on polling day in the electoral divisions of Verchères and Outremont will be insufficient to comply with the provisions of section 310.1 of the Election Act ;

WHEREAS special provisions must be made by returning officers on polling day in situations where it is impossible for them to have two officers assigned to the list of electors in every polling station ;

WHEREAS section 490 of the Election Act allows the chief electoral officer to adapt a provision of the Act where he observes that, subsequent to an exceptional circumstance, it does not meet the demands of the situation ;

WHEREAS the chief electoral officer has informed the authorized parties represented in the National Assembly of his intention to use the provisions of the said section, and has taken the steps required to also inform the other authorized parties, the candidates and the electors in question ;

The chief electoral officer, pursuant to the powers conferred upon him by section 490 of the Election Act, has decided to adapt sections 310.1, 314 and 315 in order to authorize returning officers of the electoral divisions of Verchères and Outremont to take one of the following steps if they observe that the number of officers assigned to the list of electors is insufficient :

— appoint a single officer for each polling station ;

— where it is impossible to ensure the presence of at least one officer in a polling station, have the duties of the officer performed by the deputy returning officer and the poll clerk.

This decision shall take effect on December 8, 2005.

Québec, 8 December 2005

MARCEL BLANCHET,
*Chief Electoral Officer and
Chairman of the Commission
de la représentation électorale*

7367

Decision

Election Act
(R.S.Q., E-3.3)

Chief electoral officer

— Exercise of voting rights by election officers during the by-elections in the electoral divisions of Verchères and Outremont

Decision of the chief electoral officer pursuant to the powers conferred upon him by section 490 of the Election Act, concerning the exercise of voting rights by election officers during the by-elections in the electoral divisions of Verchères and Outremont

WHEREAS order-in-council number 1045-2005, issued on November 8, 2005, enjoins the chief electoral officer to hold by-elections on Monday, December 12, 2005, in the electoral divisions of Verchères and Outremont ;

WHEREAS significant difficulties were encountered in these electoral divisions with regard to the recruitment of the election officers required to hold the poll ;

WHEREAS the recruitment of election officers is underway on the date of this decision, and will continue until the day preceding polling day ;

WHEREAS a number of the election officers recruited will not have exercised their right to vote in the advance poll ;

WHEREAS these election officers cannot leave their positions on polling day to exercise their right to vote in the polling subdivision in which their domicile is located ;

WHEREAS provisions are required to enable these election officers to exercise their right to vote ;

WHEREAS section 490 of the Election Act (R.S.Q., c. E-3.3) allows the chief electoral officer to adapt a provision of the Act where he observes that, subsequent to an exceptional circumstance, it does not meet the demands of the situation ;

WHEREAS the chief electoral officer has informed the authorized parties represented in the National Assembly of his intention to use the provisions of the said section, and has taken the steps required to also inform the other authorized parties, the candidates and the electors in question ;

The chief electoral officer, pursuant to the powers conferred upon him by section 490 of the Election Act, has decided to adapt section 340 of the Act and the Voting Regulation as follows:

1. The returning officer or his assistant shall issue an authorization to vote to every election officer entered on the list of electors in the electoral division in which he performs his duties who has not exercised his right to vote in the advance poll;

2. The authorization to vote shall be issued to the election officers concerned on the day of the poll, by the officer in charge of information and order.

3. An election officer who has obtained an authorization shall present it to the deputy returning officer and declare under oath:

(a) that he is indeed the person who obtained it;

(b) that he did not exercise his right to vote in the advance poll because he intended to vote on polling day;

(c) that he was unaware, prior to closure of the advance polling station, that he would be performing the duties of election officer on polling day in the polling station to which he is assigned.

This decision shall take effect on December 8, 2005.

Québec, 8 December 2005

MARCEL BLANCHET,
*Chief Electoral Officer and
Chairman of the Commission
de la représentation électorale*

7369

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Abbreviations : **A**: Abrogated, **N**: New, **M**: Modified

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École nationale de police du Québec — Training plan (Police Act, R.S.Q., c. P-13.1)	5585	M
Election Act — Chief electoral officer — Application of the second paragraph of section 306 during the by-elections in the electoral divisions of Verchères and Outremont (R.S.Q., c. E-3.3)	5605	Decision
Election Act — Chief electoral officer — Exercise of the duties of officers assigned to the list of electors during the by-elections in the electoral divisions of Verchères and Outremont (R.S.Q., c. E-3.3)	5605	Decision
Election Act — Chief electoral officer — Exercise of voting rights by election officers during the by-elections in the electoral divisions of Verchères and Outremont (R.S.Q., c. E-3.3)	5606	Decision
Environment Quality Act — Environmental standards for heavy vehicles (R.S.Q., c. Q-2)	5524	N
Environmental standards for heavy vehicles (Environment Quality Act, R.S.Q., c. Q-2)	5524	N
Fuel Tax Act — Various regulations of a fiscal nature (R.S.Q., c. T-1)	5533	M
Highway Safety Code — Road vehicle registration (R.S.Q., c. C-24.2)	5527	M

Income support (An Act respecting income support, employment assistance and social solidarity, R.S.Q., c. S-32.001)	5597	Draft
Income support, employment assistance and social solidarity, An Act respecting... — Income support (R.S.Q., c. S-32.001)	5597	Draft
Industrial accidents and occupational diseases, An Act respecting... — Retrospective adjustment of the assessment (R.S.Q., c. A-3.001)	5598	Draft
Licenses Act — Various regulations of a fiscal nature (R.S.Q., c. L-3; 2005, c. 1)	5533	M
Ministère du Revenu, An Act respecting the... — Various regulations of a fiscal nature (R.S.Q., c. M-31)	5533	M
Ministère du Tourisme — Terms and conditions for the signing of certain deeds, documents and writings (An Act respecting the Ministère du Tourisme, 2005, c. 37)	5584	N
Ministère du Tourisme, An Act respecting the... — Terms and conditions for the signing of certain deeds, documents and writings (2005, c. 37)	5584	N
Order in Council concerning the provisions respecting the determination of supplementary benefits in respect of certain classes of employees under section 208 of the Act respecting the Pension Plan of Management Personnel — Amendments (An Act respecting the Pension Plan of Management Personnel, R.S.Q., c. R-12.1)	5519	N
Order in Council concerning the special provisions in respect of classes of employees designated under section 23 of the Act respecting the Pension Plan of Management Personnel — Amendments (An Act respecting the Pension Plan of Management Personnel, R.S.Q., c. R-12.1)	5519	N
Parental insurance plan premiums (An Act respecting parental insurance, R.S.Q., c. A-29.011)	5533	N
Parental insurance, An Act respecting... — Parental insurance plan premiums ... (R.S.Q., c. A-29.011)	5533	N
Pension Plan of Management Personnel, An Act respecting the... — Order in Council concerning the provisions respecting the determination of supplementary benefits in respect of certain classes of employees under section 208 of the Act — Amendments (R.S.Q., c. R-12.1)	5519	N
Pension Plan of Management Personnel, An Act respecting the... — Order in Council concerning the special provisions in respect of classes of employees designated under section 23 of the Act — Amendments (R.S.Q., c. R-12.1)	5519	N
Pension Plan of Peace Officers in Correctional Services and other legislative provisions, An Act respecting the... — Coming into force of certain provisions (2004, c. 39)	5517	

Police Act — École nationale de police du Québec — Training plan (R.S.Q., c. P-13.1)	5585	M
Québec Pension Plan, An Act respecting the... — Various regulations of a fiscal nature (R.S.Q., c. R-9)	5533	M
Québec sales tax, An Act respecting the... — Various regulations of a fiscal nature (R.S.Q., c. T-0.1)	5533	M
Retrospective adjustment of the assessment (An Act respecting industrial accidents and occupational diseases, R.S.Q., c. A-3.001)	5598	Draft
Road vehicle registration (Highway Safety Code, R.S.Q., c. C-24.2)	5527	M
Rules of conduct for used automobile dealers — Extended voluntary undertaking (Consumer Protection Act, R.S.Q., c. P-40.1)	5601	Draft
Taxation Act — Various regulations of a fiscal nature (R.S.Q., c. I-3)	5533	M
Various regulations of a fiscal nature (An Act respecting the Ministère du Revenu, R.S.Q., c. M-31)	5533	M
Various regulations of a fiscal nature (An Act respecting the Québec Pension Plan, R.S.Q., c. R-9)	5533	M
Various regulations of a fiscal nature (An Act respecting the Québec sales tax, R.S.Q., c. T-0.1)	5533	M
Various regulations of a fiscal nature (Fuel Tax Act, R.S.Q., c. T-1)	5533	M
Various regulations of a fiscal nature (Licenses Act, R.S.Q., c. L-3; 2005, c. 1)	5533	M
Various regulations of a fiscal nature (Taxation Act, R.S.Q., c. I-3)	5533	M

