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**Summary**

Table of Contents  
Regulations and other Acts  
Index

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### Contents

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## Table of Contents

Page

---

### Regulations and other Acts

---

619-2013	Road vehicle registration (Amend.) . . . . .	1463A
----------	--	-------



## Regulations and other Acts

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Gouvernement du Québec

### O.C. 619-2013, 12 June 2013

Highway Safety Code  
(chapter C-24.2)

#### Road vehicle registration — Amendment

Regulation to amend the Regulation respecting road vehicle registration

WHEREAS the International Registration Plan is an agreement for the registration of vehicles used in at least one administration, province or state other than their territory of origin and that covers the Canadian provinces, including Québec, and the American states;

WHEREAS, under that agreement, the registration holder is not required to pay the duties in full to each administration in the territory of which the holder's vehicles are operated because the obligation is replaced by a registration system proportional to the number of kilometres travelled in the territory of the various administrations;

WHEREAS to become a party to that agreement, an application must be filed with the International Registration Plan, Inc., the Official Repository of the agreement, and all the parties to the agreement must give their consent, among other requirements;

WHEREAS section 629 of the Highway Safety Code (chapter C-24.2) provides that the Minister of Transport or the Société de l'assurance automobile du Québec may, according to law, enter into an agreement with any government, department or body respecting any matter referred to in the Code;

WHEREAS, on 28 May 1999, the Société de l'assurance automobile du Québec filed an application to the International Registration Plan, Inc. to become a party to the International Registration Plan, and that application was granted on 29 September 1999;

WHEREAS the International Registration Plan is excluded from the application of the Act respecting the Ministère du Conseil exécutif (chapter M-30) and the Act respecting the Ministère des Relations internationales (chapter M-25.1.1) under Order in Council 951-2000 dated 26 July 2000;

WHEREAS section 631 of the Highway Safety Code provides that the Government may, by regulation, adopt the necessary measures to give effect to an agreement referred to in section 629 of the Code and that the publication requirement set out in section 8 of the Regulations Act (chapter R-18.1) does not apply to a regulation under that section;

WHEREAS the Government made the Regulation to amend the Regulation respecting road vehicle registration by Order in Council 951-2000 dated 26 July 2000, amended by Order in Council 786-2003 dated 16 July 2003, by Order in Council 909-2005 dated 4 October 2005 and by Order in Council 491-2009 dated 22 April 2009, in order to give effect to the International Registration Plan;

WHEREAS it is expedient to again amend the Regulation respecting road vehicle registration to give effect to the International Registration Plan;

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

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

JEAN ST-GELAIS,  
*Clerk of the Conseil exécutif*

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### Regulation to amend the Regulation respecting road vehicle registration

Highway Safety Code  
(chapter C-24.2, s. 631)

**1.** The Regulation respecting road vehicle registration (chapter C-24.2, r. 29) is amended in section 2 by replacing the definition of “operational records” in the second paragraph by the following:

““operational records” means the information created, received and maintained as evidence by enterprises or persons in the transaction of business or in the pursuance of legal obligations, regardless of media; (*dossier d'exploitation*)”.

**2.** Section 60.22 is amended in the French version by striking out “des États-Unis”.

**3.** Section 60.38.1 is replaced by the following:

“**60.38.1.** The holder of an apportioned registration must maintain operational records for the apportioned fleet of road vehicles that contain

(1) with regard to the information produced in whole or in part by a vehicle-tracking system, including a system based on a global positioning system (GPS):

(a) the original GPS or other location data for the vehicle to which the information pertains;

(b) the date and time of each GPS or other system reading;

(c) the location of each GPS or other system reading;

(d) the beginning and ending distance readings from the odometer, hubodometer, engine control module (ECM) or of any similar device for the period to which the information pertains;

(e) the distance calculated between each GPS or other system reading;

(f) the route of the vehicle’s travel;

(g) the total distance travelled by the vehicle;

(h) the distance travelled in the territory of each administrative authority;

(i) the vehicle identification number or the vehicle’s unit number;

(2) with regard to the information produced by a means other than by a vehicle-tracking system:

(a) the beginning and ending dates of the trip to which the information pertains;

(b) the origin and destination of the trip;

(c) the route of travel;

(d) the beginning and ending readings from the odometer, hubodometer, engine control module (ECM) or any similar device for the trip;

(e) the total distance of the trip;

(f) the distance travelled in the territory of each administrative authority;

(g) the vehicle identification number, except in the case of a trailer, or the identification number of the power unit in the case of a combination of road vehicles;

(h) the name of the holder of the apportioned registration;

(i) the driver’s name and identification code;

(3) the following summaries:

(a) a summary of the fleet’s operations for each month, which includes the total distance traveled by each apportioned vehicle in the fleet during the month and the distance travelled by each vehicle in the territory of each administrative authority during the month;

(b) a summary of the fleet’s operations for each quarter, which includes the total distance travelled by vehicles in the fleet during the quarter and the distance travelled by vehicles in the fleet in the territory of each administrative authority during the quarter;

(c) a summary of the quarterly summaries.”.

**4.** Section 60.38.2 is revoked.

**5.** Section 60.39 is amended

(1) by adding the following at the end of the second sentence: “or make them available for review. Such review may be conducted, in particular, during the first year of registration”;

(2) by adding the following paragraph:

“For the purposes of this Division, unless otherwise indicated by the context, “review” means the evaluation of the registration holder’s distance accounting system and internal control to assess the holder’s compliance with the requirements of apportioned registration. It does not result in any fee adjustments.”.

**6.** Sections 60.42 to 60.44 and 60.46 to 60.48 are revoked.

**7.** Section 60.50 is amended by inserting “the reference periods concerned,” after “to be audited,”.

**8.** Section 60.52 is amended in the French version by replacing “insuffisant” by “insatisfaisant”.

**9.** Section 60.53 is replaced by the following:

“**60.53.** If the holder of the apportioned registration does not make his or her operational records available to the auditor authorized by the Minister of Revenue within 30 days of receiving a written request to that effect, or if the holder fails to maintain operational records complying with the provisions of this Division more than 30 days after receiving a notice from the auditor authorized by the Minister of Revenue, the Société imposes an assessment equal to 20% of the registration fees paid by the holder for the registration of his or her fleet of road vehicles in the registration year to which the operational records pertain, including registration fees based on the estimated distance.

If the holder of the apportioned registration commits such an offence for the second time, the Société imposes an assessment equal to 50% of the registration fees paid by the holder for the registration of his or her fleet of road vehicles in the registration year to which the operational records pertain.

If the holder of the apportioned registration commits such an offence for the third time, or upon any subsequent offence, the Société imposes an assessment equal to 100% of the registration fees paid by the holder for the registration of his or her fleet of road vehicles in the registration year to which the operational records pertain.”

**10.** Section 60.54 is replaced by the following:

“**60.54.** The Société sends the audit report, including a narrative summary and a billing summary, documenting the audit, to the holder of the apportioned registration and to the administrative authorities with whom the road vehicles in the fleet of road vehicles are apportioned or in the territory of which the road vehicles in that fleet have accrued kilometres. A copy of the report is kept in the audit file.

The report must contain at least the following information:

(1) with regard to the holder of the apportioned registration:

- (a) the auditor’s name;
- (b) the date of issuing of the audit report;
- (c) the holder’s name;
- (d) the holder’s address;
- (e) the holder’s telephone number;
- (f) the name of the holder’s representative;

- (g) the holder’s account number;
- (h) the number of the fleet of road vehicles;
- (i) the registration year or years audited;
- (j) the reference period audited;
- (k) the number of apportioned vehicles;
- (l) a summary of the holder’s business operations;
- (m) notes on unusual trends or variances;

(2) with regard to the evaluation of the internal controls:

(a) a summary of the evaluation of the holder’s internal controls, which must include

- i. the reliability of the internal controls;
- ii. the strengths and weaknesses in internal controls;
- iii. changes made in the accounting procedures of the holder during the period covered by the audit;

(3) with regard to the opening conference, the date and the names of the persons attending;

(4) with regard to the sampling methodology:

(a) a description of the sampling method or the reason for which sampling was not performed;

(b) a report of the sampled periods and vehicles;

(5) with regard to the distance examination:

(a) an identification of the source documents used by the holder to determine distances;

(b) an identification of the information reflected in the distance source documents;

(c) a description of the audit procedures used to verify reported distances;

(d) a description of the methodology used to allocate any unreported distances;

(e) a report of the discrepancies between the monthly or quarterly summaries and the holder’s application for apportioned registration;

(f) identification of any vehicle removed from the fleet for which the full amount of the registration fees has been assessed;

(g) the auditor's evaluation of adequacy of records;

(6) with regard to the closing conference and recommendations;

(a) the date and names of the persons attending;

(b) a record of the recommendations made to the holder;

(7) with regard to the narrative summary, a narrative of the audit procedures and of the auditor's findings;

(8) with regard to the billing summary:

(a) the distances travelled and reported, the percentages and the fees for each administrative authority;

(b) the distances travelled and audited, the percentages and the fees for each administrative authority;

(c) changes in the apportionment percentages for each administrative authority;

(d) the net amount of the fees payable for each administrative authority;

(e) the net amount of the fees payable to or by the holder;

(f) the amount payable for expenses incurred by the Société for the holder's operational records audit and for the management of the registration record resulting from the audit."

**11.** Sections 60.55 and 60.56 are amended by replacing "findings" by "report".

**12.** Section 112.1 is amended by replacing "in at least another Canadian province or American state" by "in the territory of at least another administrative authority".

**13.** This Regulation comes into force on 1 July 2013.

## Index

Abbreviations: **A**: Abrogated, **N**: New, **M**: Modified

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	<b>Page</b>	<b>Comments</b>
Highway Safety Code — Road vehicle registration . . . . . (chapter C-24.2)	1463A	M
Road vehicle registration . . . . . (Highway Safety Code, chapter C-24.2)	1463A	M

