

Part 2

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Laws and Regulations

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Summary

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Contents

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- (2) proclamations of Acts;
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Regulations and other Acts

Gouvernement du Québec

O.C. 909-2016, 19 October 2016

An Act respecting the conservation and development of wildlife (chapter C-61.1)

Hunting activities

-Amendment

Regulation to amend the Regulation respecting hunting activities

WHEREAS, under paragraph 16 of section 162 of the Act respecting the conservation and development of wild-life (chapter C-61.1), the Government may, by regulation, prescribe norms and obligations respecting the transportation, possession and registration of animals or fish and fixing, according to species, the fees exigible for the registration;

WHEREAS, under paragraph 18 of section 162 of the Act, the Government may, by regulation, determine for an area, territory or place the safety conditions required for the practice of hunting, fishing or trapping activities;

WHEREAS the Government made the Regulation respecting hunting activities (chapter C-61.1, r. 1);

WHEREAS, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), the draft Regulation to amend the Regulation respecting hunting activities was published in Part 2 of the *Gazette officielle du Québec* of 6 July 2016 with a notice that it could be made by the Government on the expiry of 45 days following that publication;

WHEREAS the 45-day period has expired;

WHEREAS it is expedient to make the Regulation without amendment;

IT IS ORDERED, therefore, on the recommendation of the Minister of Forests, Wildlife and Parks:

THAT the Regulation to amend the Regulation respecting hunting activities, attached to this Order in Council, be made.

JUAN ROBERTO IGLESIAS, Clerk of the Conseil exécutif

Regulation to amend the Regulation respecting hunting activities

An Act respecting the conservation and development of wildlife (chapter C-61.1, s. 162, pars. 16 and 18)

- **1.** The Regulation respecting hunting activities (chapter C-61.1, r. 1) is amended in section 15:
- (1) by striking out ", during the caribou hunting season provided for in that Regulation for those parts of the territory" in the first paragraph;
- (2) by adding the following paragraph after the fifth paragraph:

"No hunter may shoot from the road connecting Chisasibi to route de la Baie-James, on the section situated between Chisasibi and the boundary mark at kilometre 62, including a 22.86-metre (75 feet) strip on the edge of its centre. Nor may a hunter shoot from that road, on the section situated between the boundary mark at kilometre 62 and the boundary mark at kilometre 88, including a 2-kilometre strip on the edge of its shoulder."

- **2.** Section 20 is amended:
 - (1) by striking out "caribou or" in the first paragraph;
- (2) by adding the following paragraph after the first paragraph:
- "A hunter shall transport any caribou he has killed, whole or in quarters, without removing the head and external genitals, until that animal is registered.".
- **3.** Section 21 is amended in the fourth paragraph:
 - (1) by striking out "caribou or";
- (2) by replacing "ces animaux morts" in the French text by "l'animal mort";
 - (3) by adding the following after "a part thereof;":

"a hunter who has killed a caribou shall, upon registration, produce the animal whole or in quarters, without removing the head and external genitals;".

4. This Regulation comes into force on the fifteenth day following the date of its publication in the *Gazette officielle du Québec*.

102776

Gouvernement du Québec

O.C. 917-2016, 19 October 2016

Tax Administration Act (chapter A-6.002)

An Act respecting the Québec Pension Plan (chapter R-9)

Agreement on Social Security between the Gouvernement du Québec and the Government of the Republic of India

—Ratification and making of the Regulation respecting the implementation

Ratification of the Agreement on Social Security between the Gouvernement du Québec and the Government of the Republic of India and making of the Regulation respecting the implementation of that Agreement

WHEREAS Order in Council 1101-2010 du 8 December 2010 authorized the Minister of International Relations to sign alone an agreement and an administrative arrangement on social security between the Gouvernement du Québec and the Government of the Republic of India;

WHEREAS the Agreement on Social Security between the Gouvernement du Québec and the Government of the Republic of India as well as the Administrative Arrangement consequent thereto were signed at Québec on 26 November 2013;

WHEREAS this Agreement on Social Security aims, in particular, to guarantee the benefits of the coordination in the fields of retirement, survivorship, disability and death to the persons concerned;

WHEREAS the terms and conditions of this Agreement are set out in an Administrative Arrangement annexed to the Agreement;

WHEREAS the Government may, by regulation made under the first paragraph of section 96 of the Tax Administration Act (chapter A-6.002), give effect to international agreements of a fiscal nature entered into under the first paragraph of section 9 of that Act;

WHEREAS, under the second paragraph of section 215 of the Act respecting the Québec Pension Plan (chapter R-9), the Government may make regulations respecting the manner in which that Act is to apply to any case affected by the agreement entered into with another country; WHEREAS the Agreement constitutes an international agreement within the meaning of the third paragraph of section 19 of the Act respecting the Ministère des Relations internationales (chapter M-25.1.1);

WHEREAS the Agreement also constitutes an important international commitment within the meaning of subparagraph 1 of the second paragraph of section 22.2 of that Act:

WHEREAS, under the third paragraph of section 20 of that Act, international agreements referred to in section 22.2 of that Act must, to be valid, be signed by the Minister, approved by the National Assembly and ratified by the Government:

WHEREAS, under section 22.4 of that Act, the ratification of an international agreement or the making of an order referred to in the third paragraph of section 22.1 of that Act may not take place, where it concerns an important international commitment, until the commitment is approved by the National Assembly;

WHEREAS the Agreement was approved by the National Assembly on 5 June 2015;

WHEREAS, under Order in Council 808-2011 dated 3 August 2011, proposed regulations of the Government, in particular, respecting the implementation of agreements on social security signed by the Government under section 215 of the Act respecting the Québec Pension Plan and section 9 of the Tax Administration Act, are excluded from the application of the Regulations Act (chapter R-18.1);

IT IS ORDERED, therefore, on the recommendation of the Minister of International Relations and La Francophonie and the Minister of Finance:

THAT the Agreement on Social Security between the Gouvernement du Québec and the Government of the Republic of India, signed at Québec on 26 November 2013 and approved by the National Assembly on 5 June 2015, whose text is attached to the implementing regulation of this Agreement mentioned below, be ratified;

THAT the Regulation respecting the implementation of the Agreement on Social Security between the Gouvernement du Québec and the Government of the Republic of India, attached to this Order in Council, be made.

JUAN ROBERTO IGLESIAS, Clerk of the Conseil exécutif

Regulation respecting the implementation of the Agreement on Social Security between the Gouvernement du Québec and the Government of the Republic of India

Tax Administration Act (chapter A-6.002, ss. 9 and 96)

An Act respecting the Québec Pension Plan (chapter R-9, s. 215)

- **1.** The Act respecting the Québec Pension Plan (chapter R-9) and the regulations thereunder apply to every person referred to in the Agreement on Social Security between the Gouvernement du Québec and the Government of the Republic of India, signed at Québec on 26 November 2013 attached as Schedule 1.
- **2.** This Act and those regulations apply in the manner stipulated in that Agreement and the Administrative Arrangement for the application of the Agreement attached as Schedule 2.
- **3.** This Regulation comes into force on 1 April 2017.

SCHEDULE 1

(s. 1)

UNDERSTANDING ON SOCIAL SECURITY BETWEEN QUÉBEC AND THE REPUBLIC OF INDIA

THE GOUVERNEMENT DU QUÉBEC AND THE GOVERNMENT OF THE REPUBLIC OF INDIA

HAVING RESOLVED to coordinate their social security legislations;

HAVE REACHED THE FOLLOWING UNDERSTANDING:

PART I

GENERAL PROVISIONS

ARTICLE 1DEFINITIONS

In the Understanding, unless the context indicates otherwise.

(a) "competent authority" means, as regards Québec, the Minister responsible for administering the legislation referred to in subparagraph (a) paragraph 1 of Article 2 and, as regards India, the Minister of Overseas Indian Affairs

- (b) "competent institution" means as regards Québec, the department or agency responsible for administering the legislation referred to in subparagraph (a) paragraph 1 of Article 2 and, as regards India, the Employees' Provident Fund Organization;
- (c) "legislation" means the laws, regulations, statutory provisions, and any other measures, existing or future, governing the social security branches and systems referred to in Article 2;
- (d) "insurance period" means, as regards Québec, any year for which contributions have been paid or disability pension benefits have been paid under the legislation referred to in subparagraph (a) paragraph 1 of Article 2 or any other year considered as equivalent; and, as regards India, any period of contribution or insurance recognized as such in the legislation under which that period was completed, as well as any period recognized as equivalent to a period of contribution or insurance under that legislation;
- (e) "benefit" means a pension, annuity, indemnity, lump-sum payment, or any other benefit in cash provided for under the legislation of each Party, including any extension, supplement, or increase thereto;
- (f) "national" means, as regards Québec, a Canadian citizen who is or has been subject to the legislation referred to in subparagraph (a) paragraph 1 of Article 2 or has acquired rights under that legislation, and, as regards India, a person of Indian nationality.

Any term not defined in the Understanding shall have the same meaning as in the applicable legislation.

ARTICLE 2 MATERIAL SCOPE

- 1. The Understanding shall apply:
- (a) to the legislation of Québec concerning the Québec Pension Plan;
- (b) to the legislation of India concerning old age and survivors' pension for employed persons and the Permanent Total Disability pension for employed persons.
- 2. The Understanding shall also apply to any legislation or regulation that amends, adds to, or replaces the legislation referred to in paragraph 1.
- 3. The Understanding shall also apply to any legislation or regulation of a Party that extends the existing systems to new categories of beneficiaries or to new benefits; however, that Party shall have three months from the date of the official publication of that legislation or regulation to notify the other Party that the Understanding shall not apply thereto.

4. The Understanding shall not apply to any legislation or regulation that covers a new branch of social security, unless the Understanding is amended to that effect.

ARTICLE 3 PERSONAL SCOPE

Unless otherwise stipulated, the Understanding shall apply to all persons who are or have been subject to the legislation of a Party or who have acquired rights under that legislation.

ARTICLE 4

EQUALITY OF TREATMENT

Unless otherwise stipulated in the Understanding, the persons designated in Article 3 shall receive the same treatment as nationals under a Party's legislation.

ARTICLE 5EXPORT OF BENEFITS

Unless otherwise stipulated in the Understanding, any benefits acquired under the legislation of a Party or under the Understanding may not be reduced, modified, suspended, cancelled, or confiscated simply because the beneficiary resides or stays outside the territory of the Party where the debtor institution is located; these benefits shall be payable to the beneficiary wherever he or she resides or stays.

PART II

PROVISIONS CONCERNING THE APPLICABLE LEGISLATION

ARTICLE 6 GENERAL RULE

Unless otherwise stipulated in the Understanding and subject to Articles 7, 8, 9, 10 and 11, persons who work in the territory of one Party shall, with respect to such work, be subject only to the legislation of that Party.

ARTICLE 7 SELF-EMPLOYED PERSONS

Self-employed persons who reside in the territory of one Party and work in the territory of the other Party, or of both Parties, shall, with respect to such work, be subject only to the legislation of their place of residence.

ARTICLE 8 SECONDED EMPLOYEES

- 1. Persons subject to the legislation of one Party and temporarily seconded by their employers for a period not exceeding sixty months to the territory of the other Party shall, with respect to such work, be subject only to the legislation of the first Party during the period of their secondment.
- 2. However, if the time required to complete the work extends beyond the period originally planned and exceeds sixty months, the legislation of the first Party shall continue to apply provided the competent institutions of both Parties give their approval.

ARTICLE 9 CREWS OF SHIPS

Persons, who but for this Understanding, are subject to the legislation of both Parties with respect to work as a member of the crew of a ship shall, with respect to such work, be subject only to the legislation of the Party in which they reside. Where the circumstances of the previous sentence do not apply, the persons shall be subject only to the legislation of India if the ship flies the flag of India.

ARTICLE 10 PERSONS IN PUBLIC SERVICE

- 1. Persons who are in public service for one of the Parties and who are assigned to a posting in the territory of the other Party shall be subject only to the legislation of the first Party for all matters related to that posting.
- 2. Persons who reside in the territory of one Party and who are in public service for the other Party shall, with respect to this service, be subject only to the legislation that applies in their territory of residence. However, if those persons are nationals of the Party that employs them, they may, within six months of the beginning of their employment or the coming into force of the Understanding, choose to be subject only to the legislation of the Party that employs them.

ARTICLE 11 EXCEPTIONS

The competent authorities of both Parties may, by common agreement, modify the application of the provisions of Articles 6, 7, 8, 9 and 10 with respect to any person or categories of persons.

PART III

PROVISIONS WITH RESPECT TO BENEFITS

ARTICLE 12

PRINCIPLE OF TOTALIZATION

When persons have completed insurance periods under the legislation of both Parties and are ineligible for benefits by virtue of insurance periods completed solely under the legislation of one Party, the competent institution of that Party shall totalize, to the extent necessary for entitlement to benefits under the legislation that it administers, the insurance periods completed under the legislation of both Parties, but with overlapping periods counted only once.

ARTICLE 13

BENEFITS UNDER THE LEGISLATION OF QUÉBEC

- 1. If persons who have been subject to the legislation of both Parties meet the requirements for entitlement to benefits for themselves, their dependents, survivors, or other rightful claimants under the legislation of Québec without having recourse to the totalization principle set forth in Article 12, the competent institution of Québec shall determine the amount of benefits in accordance with the provisions of the legislation that it administers.
- 2. If the persons referred to in paragraph 1 do not meet the requirements for entitlement to benefits without totalization, the competent institution of Québec shall proceed as follows:
- (a) it shall recognize one year of contribution if the competent institution of India certifies that an insurance period of at least 3 months in a single calendar year has been credited under the legislation of India, provided that the year in question is included in the contributory period defined under the legislation of Québec;
- (b) it shall totalize, in accordance with Article 12, the years recognized under subparagraph (a) and the periods completed under the legislation of Québec.
- 3. When the totalization set forth in paragraph 2 entitles persons to benefits, the competent institution of Québec shall determine the amount of benefits payable by adding together the amounts calculated in accordance with subparagraphs (a) and (b) below:
- (a) the amount of that portion of the benefits related to earnings shall be calculated in accordance with the provisions of the legislation of Québec;

(b) the amount of the flat rate component of the benefits payable in accordance with the provisions of this Understanding shall be determined by multiplying:

the amount of the flat rate benefits determined in accordance with the provisions of the Québec Pension Plan

by

the fraction that represents the ratio between the periods of contribution to the Québec Pension Plan and the contributory period defined in the legislation governing that Plan.

ARTICLE 14

BENEFITS UNDER THE LEGISLATION OF INDIA

- 1. If persons who have been subject to the legislation of both Parties meet the requirements for entitlement to benefits for themselves, their dependents, their survivors, or other rightful claimants under the legislation of India without recourse to the totalization principle set forth in Article 12, the competent institution of India shall determine the amount of the benefits in accordance with the provisions of the legislation that it administers.
- 2. If the persons referred to in paragraph 1 do not qualify for benefits without totalization, the competent institution of India shall proceed as follows:
- (a) it shall recognize 12 months of contribution in accordance with the legislation of India for each insurance period certified by the competent institution of Québec;
- (b) if entitlement to benefits is not acquired with the application of the preceding subparagraph, it shall recognize one month of contribution under the legislation of India, when that month is considered as a month of residence within the meaning of the Old Age Security Act, which applies in the territory of Québec, provided that month does not overlap an insurance period completed under the legislation of Québec;
- (c) it shall totalize, in accordance with Article 12, the insurance periods recognized under subparagraphs (a) and (b) with the insurance periods completed under the legislation of India.
- 3. When entitlement to benefits is acquired through the totalization principle set forth in paragraph 2, the competent institution of India determines the amount of benefits payable as follows:

(a) it shall calculate the theoretical amount of the benefit which would be paid if the totalized creditable periods accumulated under the legislation of both Parties had been accumulated under the legislation of India alone;

and

- (b) on the basis of the theoretical amount calculated in accordance with subparagraph (a), it shall determine the amount of the benefit payable by applying the ratio of the duration of the creditable periods completed under the legislation of India to the total aggregate of creditable periods accumulated under the legislation of both Parties.
- 4. For the purposes of paragraph 3, when the right to benefits is acquired through totalization using only the insurance periods recognized under subparagraph (a) of paragraph 2, periods admissible under the Old Age Security Act that applies in the territory of Québec are not taken into account when calculating the benefit payable.

ARTICLE 15

PERIODS COMPLETED UNDER THE LEGISLATION OF A THIRD PARTY

If persons are still not entitled to benefits after the totalization prescribed in Article 13 or Article 14, the insurance periods completed under the legislation of a third party bound to both Parties by a legal social security instrument containing provisions on the totalization of insurance periods shall be taken into consideration in determining the entitlement to benefits under the terms and conditions prescribed in this Part.

PART IV

MISCELLANEOUS PROVISIONS

ARTICLE 16 ADMINISTRATIVE ARRANGEMENT

- 1. An Administrative Arrangement, which must be agreed to by the Parties, shall set out the terms and conditions of the Understanding.
- 2. The liaison agency of each Party shall be designated in the Administrative Arrangement.

ARTICLE 17 CLAIM FOR BENEFITS

1. To receive benefits pursuant to the Understanding, a person must file a claim in accordance with the terms and conditions set forth in the Administrative Arrangement.

- 2. A claim for benefits filed under the legislation of one Party after the date of coming into force of the Understanding shall be deemed to be a claim for corresponding benefits under the legislation of the other Party in the following cases:
- (a) when a person expresses the wish that the claim be considered as a claim under the legislation of the other Party;
- (b) when a person indicates, at the time of the claim, that insurance periods were completed under the legislation of the other Party.

The date of receipt of such a claim shall be presumed to be the date on which that claim was received under the legislation of the first Party.

3. The presumption set out in paragraph 2 shall not impede a person from requesting that a claim for benefits under the legislation of the other Party be deferred.

ARTICLE 18 PAYMENT OF BENEFITS

- 1. The competent institutions of both Parties shall pay benefits under this Understanding to beneficiaries who reside outside their territories in a freely convertible currency according to the legislation which they apply.
- 2. Benefits shall be paid to beneficiaries free from any deductions for administrative fees or other charges that may be incurred in paying the benefits.

ARTICLE 19 FILING DEADLINE

- 1. Any claim for recourse that, under the legislation of one Party, must be filed within a prescribed period with the competent institution of that Party shall be accepted if filed within the same period with the corresponding competent institution of the other Party. In such case, the competent institution of the second Party shall forward the claim without delay to the competent institution of the first Party.
- 2. The date on which this claim is filed with the competent institution of one Party shall be considered the date of filing with the competent institution of the other Party.

ARTICLE 20 EXAMINATIONS

- 1. At the request of the competent institution of a Party, the competent institution of the other Party shall make the necessary arrangements to carry out the required examinations for persons residing or staying in the territory of the second Party.
- 2. The examinations referred to in paragraph 1 shall not be refused solely because they were made in the territory of the other Party.

ARTICLE 21 FEES AND EXEMPTION FROM AUTHENTICATION

- 1. Any exemption or reduction of fees provided for in the legislation of one Party with respect to the issuing of a certificate or document required under that Party's legislation shall be extended to the certificates and documents required under the legislation of the other Party.
- 2. Any document required under the Understanding shall not require authentication by the responsible authorities or any other similar formalities.

ARTICLE 22 PROTECTION OF PERSONAL INFORMATION

- 1. For the purposes of this Article, the term "legislation" has the usual meaning attributed to it in the domestic laws of each Party.
- 2. Any information concerning a natural person which allows the person to be identified is personal information. Personal information is confidential.
- 3. The agencies of both Parties may release to each another any personal information necessary for the administration of the Understanding.
- 4. Personal information released to an agency of a Party, within the framework of the administration of the Understanding, may be used only for the administration of the Understanding.
- A Party may however use such information for other purposes with the consent of the person concerned or, without the consent of the said person, only in the following cases:
- (a) its use is compatible and has a direct and relevant connection with the purposes for which the information was collected;

- (b) its use is clearly for the benefit of the person to whom it relates, or;
- (c) its use is necessary for the administration of an Act in Québec or in India.
- 5. Personal information released to an agency of a Party, within the framework of the administration of the Understanding, may only be released to another agency of this Party for the administration of the Understanding.
- A Party may however release such information with the consent of the person concerned or, without the consent of the said person, only in the following cases:
- (a) the information is necessary for the exercise of the rights and powers of an agency of a Party;
- (b) its release is clearly for the benefit of the person to whom it relates, or;
- (c) its release is necessary for the administration of an Act in Québec or in India.
- 6. The agencies of both Parties shall ensure, during the transmission of the information referred to in paragraph 3, the use of means preserving the confidentiality of such information.
- 7. The agency of a Party, to which information referred to in paragraph 3 is released, protects it against unauthorized access, alteration and release.
- 8. The agency of a Party, to which personal information referred to in paragraph 3 is released, takes the necessary measures to ensure that this information is up to date, accurate and complete so as to serve the purposes for which it was collected. As need be, it corrects the information held and destroys any information whose collection or storage is not authorized by the legislation which applies to it. It also destroys, upon request, the information whose transmission is not authorized by the legislation of the transmitting Party.
- 9. Subject to a Party's legislation, the information received by a Party, because of the administration of this Understanding, is destroyed when the purposes for which it was collected or used are completed. The agencies of both Parties use safe and final means of destruction, and ensure the confidentiality of the personal information awaiting destruction.

- 10. Upon request to an agency of a Party, the person concerned has the right to be informed of the release of personal information referred to in paragraph 3 and of its use for purposes other than the administration of the Understanding. That person may also have access to the personal information concerning him or her and have the said information corrected, except as otherwise provided by the legislation of the Party on whose territory the information is held.
- 11. The competent authorities of the Parties shall inform each other of any changes to the legislation concerning the protection of personal information, particularly with regards to other grounds on which it may be used or released to other entities without the consent of the person concerned.
- 12. The provisions of paragraphs 3 to 11 shall apply, with the necessary adaptations, to other confidential information which are obtained within the framework of the administration of the Understanding or by reason thereof.

ARTICLE 23

MUTUAL ADMINISTRATIVE ASSISTANCE

The competent authorities and institutions shall:

- (a) communicate to each other any information required for the administration of the Understanding;
- (b) assist each other free of charge in any matter concerning the administration of the Understanding;
- (c) communicate to each other any information on measures adopted for the purpose of administering the Understanding or on amendments to their legislation if such amendments affect the application of the Understanding, and;
- (d) notify each other of problems encountered in interpreting or administering the Understanding.

ARTICLE 24

REIMBURSEMENT BETWEEN AGENCIES

The competent institution of a Party shall reimburse the competent institution of the other Party for costs incurred for examinations carried out in accordance with Article 20. However, the release of examinations or other information already in the possession of the competent institutions shall constitute an integral part of mutual administrative assistance and shall be performed without charge.

ARTICLE 25 COMMUNICATIONS

1. The competent authorities and institutions and the liaison agencies of both Parties may communicate with each other in their official language.

2. A decision of a tribunal or institution may be communicated directly to a person staying or residing in the territory of the other Party.

ARTICLE 26 SETTLEMENT OF DISPUTES

- 1. A joint commission composed of representatives of each Party, is in charge of monitoring the administration of the Understanding and proposing any changes. The joint commission shall meet, as need be, at the request of either Party.
- 2. The difficulties relating to the administration or interpretation of the Understanding shall be resolved by the joint commission. In the event that it is not possible to reach a solution through this channel, the dispute shall be settled by mutual agreement by both governments.

PART V

TRANSITIONAL AND FINAL PROVISIONS

ARTICLE 27

TRANSITIONAL PROVISIONS

- 1. The Understanding shall not confer any right to the payment of benefits for a period predating its coming into force.
- 2. For the purposes of Part III and subject to the provisions of paragraph 1,
- (a) an insurance period completed prior to the coming into force of the Understanding shall be taken into consideration when determining entitlement to benefits hereunder:
- (b) benefits other than death benefits shall be owed under the Understanding even if related to an event predating its coming into force;
- (c) when the claim for benefits, which must be granted in application of Article 13, is filed within two years from the coming into force of the Understanding, the rights resulting from the Understanding shall be acquired from the coming into force of the Understanding or the date of entitlement to a retirement, survivor or disability benefit, if that date is later than the coming into force of the Understanding, notwithstanding the provisions of the legislation of either Party relating to the forfeiture of rights;
- (d) benefits that have been turned down, reduced, or suspended because of nationality or place of residence shall, at the request of the person concerned, be awarded or reinstated as of the coming into force of the Understanding;

- (e) benefits awarded before the coming into force of the Understanding shall be reviewed at the request of the person concerned, or ex officio, and if the review leads to lower benefits that those awarded prior to the coming into force the Understanding, the benefits shall be maintained at their previous level;
- (f) if the request referred to in subparagraphs (d) and (e) is filed within two years of the coming into force of the Understanding, the rights created hereunder shall be acquired as of its coming into force, notwithstanding the provisions of the legislation of either Party regarding the forfeiture of rights;
- (g) if the request referred to in subparagraphs (d) and (e) is filed after the two-year deadline of the coming into force of the Understanding, rights that have not been forfeited shall be acquired as of the date of the request, subject to more favorable provisions in the applicable legislation.
- 3. For the purposes of Article 8, persons shall only be deemed to have been seconded as of the entry into force of the Understanding.

ARTICLE 28COMMENCEMENT, DURATION AND TERMINATION

- 1. Both Parties shall notify each other of the completion of their respective legal procedures required for the entry into force of this Understanding. This Understanding shall enter into force on the first day of the fourth month following the date of receipt of the last notification.
- 2. The Understanding is concluded for an indefinite period commencing on the date of its entry into force. It may be terminated by one of the Parties by notifying the other Party. Following such notification, the Understanding shall expire on the 31st day of December that follows the notification date by at least twelve months.
- If the Understanding is terminated, all rights acquired under the provisions of the Understanding shall remain in effect and the Parties will make arrangements concerning the rights in the course of their being acquired.

Signed at Québec on 26 November 2013, in two originals, each in English, Hindi and French, all texts being equally authentic.

FOR THE GOUVERNEMENT OF THE GOVERNMENT OF DU QUÉBEC THE REPUBLIC OF INDIA JEAN-FRANÇOIS LISÉE VAYALAR RAVI

SCHEDULE 2

(s. 2)

ADMINISTRATIVE ARRANGEMENT FOR THE IMPLEMENTATION OF THE UNDERSTANDING ON SOCIAL SECURITY BETWEEN QUÉBEC AND THE REPUBLIC OF INDIA

THE COMPETENT AUTHORITY OF QUÉBEC AND THE COMPETENT AUTHORITY OF THE REPUBLIC OF INDIA

CONSIDERING Article 16 of the Understanding on Social Security between Québec and the Republic of India;

HAVE REACHED THE FOLLOWING ARRANGEMENT:

ARTICLE 1 DEFINITIONS

In this Administrative Arrangement,

- (a) the term "Understanding" shall mean the Understanding on Social Security between Québec and the Republic of India;
- (b) all other terms shall have the meaning given to them in Article 1 of the Understanding.

ARTICLE 2 LIAISON AGENCIES

In accordance with the provisions of paragraph 2 of Article 16 of the Understanding, the liaison agencies designated by each of the Parties shall be:

- (a) as regards Québec, the Bureau des ententes de sécurité sociale of the Régie des rentes du Québec or any other agency or competent authority that the gouvernement du Québec may subsequently designate;
- (b) as regards India, the Employees' Provident Fund Organisation.

ARTICLE 3 CERTIFICATE OF COVERAGE

1. For the purposes of Articles 7, 8, paragraph 1 of Article 10 and Article 11 of the Understanding, when a person remains subject to the legislation of one Party while working in the territory of the other Party, a certificate of coverage shall be issued

- (a) by the liaison agency of Québec when the person remains subject to the legislation of Québec;
- (b) by the liaison agency of India when the person remains subject to the legislation of India.
- 2. The liaison agency issuing the certificate of coverage shall forward a copy of that certificate to the other liaison agency mentioned in paragraph 1, to the person concerned and, if applicable, to the employer of that person.
- 3. For the purpose of Article 11 of the Understanding, exception to the provisions on coverage must be the result of a joint agreement between the liaison agency of India and the liaison agency of Québec who are in charge of obtaining the decision from their respective competent institutions.

ARTICLE 4 BENEFITS

- 1. For the purposes of Part III of the Understanding, a claim for benefits under the Understanding may be filed with the liaison agency of either Party, or with the competent institution of the Party whose legislation applies, along with the required supporting documents.
- 2. When a claim for benefits referred to in paragraph 1 is filed with a liaison agency, that agency shall forward the claim to the competent institution of the Party whose legislation applies, along with copies of the required supporting documents it has certified as being true copies of the originals.
- 3. A copy of the claim and supporting documents shall be kept by the liaison agency with which the claim was initially filed and, if requested, a copy shall be made available to the competent institution of the other Party.
- 4. A liaison form shall accompany the claim and the supporting documents referred to in this Article.
- 5. If so requested by the competent institution or liaison agency of a Party, the competent institution or liaison agency of the other Party shall indicate on the liaison form the insurance periods recognized under the legislation that it applies.
- 6. As soon as it reaches a decision on a claim under the legislation it applies, the competent institution shall notify and inform the claimant of any recourse available and the deadlines for such recourse as provided for in that legislation; it shall also notify the liaison agency of the other Party using the liaison form.

MISCELLANEOUS AND FINAL PROVISIONS

ARTICLE 5

REIMBURSEMENT BETWEEN INSTITUTIONS

- 1. For the purposes of Article 24 of the Understanding, at the end of each calendar year, when the competent institution of one Party has carried out with examinations on behalf of and at the expense of the competent institution of the other Party, the competent institution of the first Party shall forward to the liaison agency of the other Party a request for reimbursement of the fees pertaining to the examinations carried out during that year, indicating the amount owed.
- 2. The amounts owed must be paid during the semester following the date of receipt of the requests for reimbursement, addressed in accordance with the provisions of paragraph 1.

ARTICLE 6 FORMS

The model of the attestations or forms required for the administration of the Understanding and this Administrative Arrangement is established, by mutual agreement, by the liaison agencies of both Parties.

ARTICLE 7 STATISTICS

The liaison agencies of both Parties shall exchange statistical data, in the form agreed upon, concerning payments made to beneficiaries for the purpose of the application of Title III of the Understanding during each calendar year. Such data shall include the number of beneficiaries and the total amount of benefits by category.

ARTICLE 8 COMMENCEMENT AND DURATION

This Administrative Arrangement shall come into force on the same day as the Understanding and its duration shall be the same as that of the Understanding.

Signed at Québec on 26 November 2013, in two originals, each in English, Hindi and French, all texts being equally authentic.

FOR THE GOUVERNEMENT
DU QUÉBEC
THE REPUBLIC OF INDIA
JEAN-FRANÇOIS LISÉE
VAYALAR RAVI

102777

M.O., 2016

Order number 2016-17 of the Minister of Transport, Sustainable Mobility and Transport Electrification and the Minister of Public Security dated 20 October 2016

Highway Safety Code (chapter C-24.2)

Amendments to the Ministerial Order concerning Public highways where photo radar devices and red light camera systems may be used

THE MINISTER OF TRANSPORT, SUSTAINABLE MOBILITY AND TRANSPORT ELECTRIFICATION,

THE MINISTER OF PUBLIC SECURITY,

CONSIDERING subparagraph 3 of the second paragraph of section 634.3 of the Highway Safety Code (chapter C-24.2), which authorizes the use of photo radar devices and red light camera systems to monitor compliance with highway safety rules on any public highway determined by the Minister of Transport, Sustainable Mobility and Transport Electrification and the Minister of Public Security after consulting with the municipality responsible for the maintenance of the highway, if applicable;

CONSIDERING the Ministerial Order concerning Public highways where photo radar devices and red light camera systems may be used (chapter C-24.2, r. 6.01);

CONSIDERING that it is expedient to amend the Order to determine new public highways where photo radar devices may be used to monitor compliance with speed limits and red light camera systems may be used to monitor compliance with stops at red lights;

CONSIDERING that the municipalities responsible for the maintenance of the public highways described have been consulted;

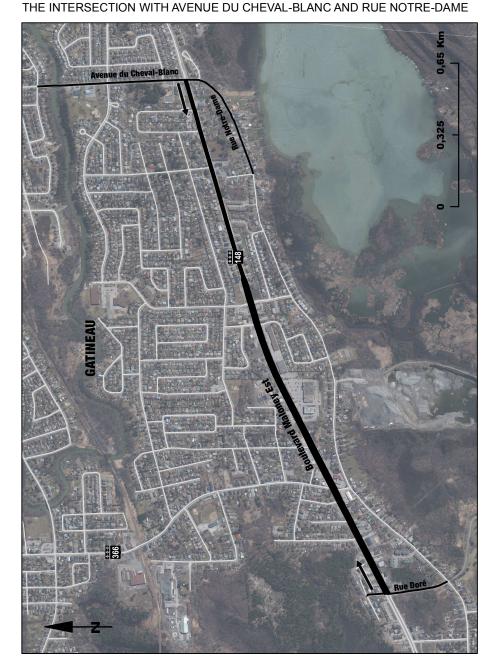
ORDERS AS FOLLOWS:

1. Section 5 of the Ministerial Order concerning Public highways where photo radar devices and red light camera systems may be used (chapter C-24.2, r. 6.01) is amended

- (1) by replacing "route 366, named boulevard Lorrain, and boulevard Lorrain" in subparagraph *ii* of subparagraph *m* of paragraph 5.3 by "rue Doré";
 - (2) by replacing paragraph 7 by the following:
 - "(7) in the territory of Ville de Montréal (66023):
- (a) the portion of avenue Christophe-Colomb which extends from its intersection with rue de Liège Est and boulevard Crémazie Est to the intersection with boulevard Rosemont;
- (b) the portion of boulevard Henri-Bourassa Est which extends from its intersection with route 335, named rue Lajeunesse, to the beginning of the exit ramp towards boulevard Louis-H.-La Fontaine on the southeastbound lane;
- (c) the portion of boulevard René-Lévesque Ouest and boulevard René-Lévesque Est which extends from the intersection of boulevard René-Lévesque Ouest with avenue Hope to the intersection of boulevard René-Lévesque Est with avenue Papineau;
- (d) the portion of boulevard Saint-Michel which extends from its intersection with boulevard Henri-Bourassa Est to the intersection with boulevard Saint-Joseph Est;
- (e) the portion of route 125, named boulevard Pie-IX, and boulevard Pie-IX which extends from its intersection with boulevard Henri-Bourassa Est to the intersection with rue Notre-Dame Est;
- (f) the portion of route 138, named rue Sherbrooke Est, which extends from its intersection with route 125, named boulevard Pie-IX, and boulevard Pie-IX to the intersection with rue du Trianon;
- (g) the portion of rue Notre-Dame Est which extends from its intersection with boulevard Ville-Marie, avenue Viger Est, avenue De Lorimier and the entrance ramp from rue Notre-Dame Est to its intersection with avenue Gonthier;".
- **2.** Section 5.2 is amended by striking out subparagraph c of paragraph 4.

- **3.** Section 5.3, amended by section 2 of Order number 2016-10 of the Minister of Transport, Sustainable Mobility and Transport Electrification and the Minister of Public Security, dated 24 May 2016, concerning public highways where photo radar devices and red light camera systems may be used, is further amended by inserting the following after paragraph 5:
- "(5.1) in the territory of Ville de Montréal (66023), at the intersection of route 335, named rue Berri, and boulevard Henri-Bourassa Est to monitor compliance with stops at the red light and the speed limit on route 335;".
- 4. Schedule 1, amended by sections 3 and 4 of Order number 2016-10 of the Minister of Transport, Sustainable Mobility and Transport Electrification and the Minister of Public Security, dated 24 May 2016, concerning public highways where photo radar devices and red light camera systems may be used, is further amended
 - (1) by replacing map 5-5.3-*m*-ii by the following:

MAP 5-5.3-*m*-ii IN THE TERRITORY OF VILLE DE GATINEAU, THE PORTION OF ROUTE 148 WHICH EXTENDS FROM ITS INTERSECTION WITH RUE DORÉ TO



".

(2) by replacing map 5-7 by the following:

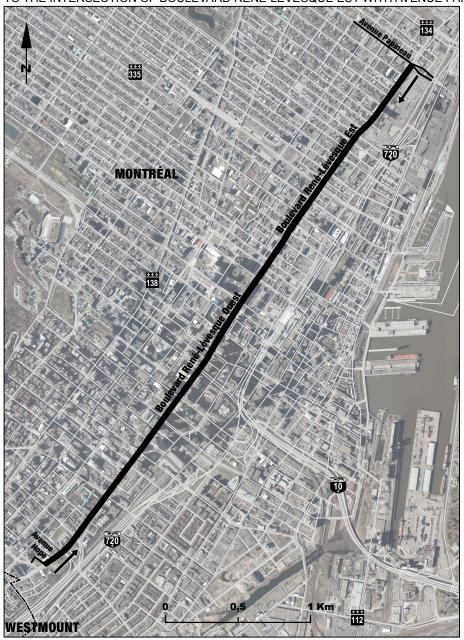
MAP 5-7-a
IN THE TERRITORY OF VILLE DE MONTRÉAL, THE PORTION OF AVENUE CHRISTOPHECOLOMB WHICH EXTENDS FROM ITS INTERSECTION WITH RUE DE LIÈGE EST AND
BOULEVARD CRÉMAZIE EST TO THE INTERSECTION WITH BOULEVARD ROSEMONT



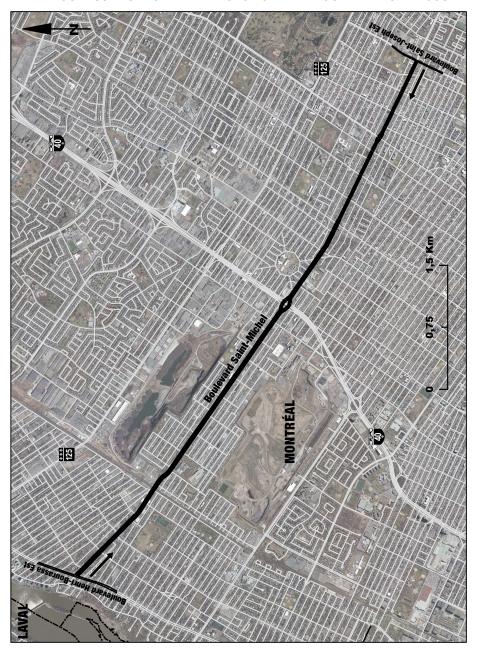
MAP 5-7-b
IN THE TERRITORY OF VILLE DE MONTRÉAL, THE PORTION OF BOULEVARD HENRI-BOURASSA EST WHICH EXTENDS FROM ITS INTERSECTION WITH ROUTE 335 TO THE BEGINNING OF THE EXIT RAMP TOWARDS BOULEVARD LOUIS-H.-LA FONTAINE ON THE SOUTHEASTBOUND LANE



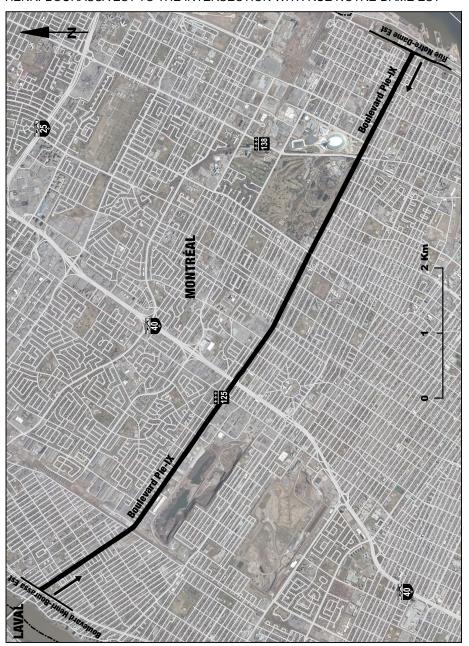
MAP 5-7-c
IN THE TERRITORY OF VILLE DE MONTRÉAL, THE PORTION OF BOULEVARD RENÉ-LÉVESQUE OUEST AND BOULEVARD RENÉ-LÉVESQUE EST WHICH EXTENDS FROM THE INTERSECTION OF BOULEVARD RENÉ-LÉVESQUE OUEST WITH AVENUE HOPE TO THE INTERSECTION OF BOULEVARD RENÉ-LÉVESQUE EST WITH AVENUE PAPINEAU



MAP 5-7-d
IN THE TERRITORY OF VILLE DE MONTRÉAL, THE PORTION OF BOULEVARD
SAINT-MICHEL WHICH EXTENDS FROM ITS INTERSECTION WITH BOULEVARD
HENRI-BOURASSA EST TO THE INTERSECTION WITH BOULEVARD SAINT-JOSEPH EST



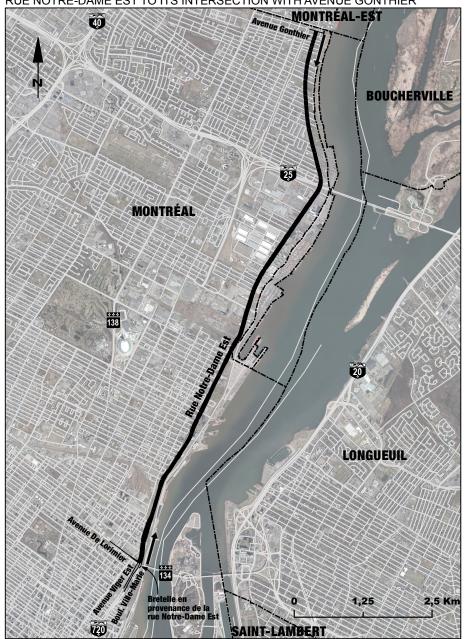
MAP 5-7-e
IN THE TERRITORY OF VILLE DE MONTRÉAL, THE PORTION OF ROUTE 125 AND
BOULEVARD PIE-IX WHICH EXTENDS FROM ITS INTERSECTION WITH BOULEVARD
HENRI-BOURASSA EST TO THE INTERSECTION WITH RUE NOTRE-DAME EST



MAP 5-7-f
IN THE TERRITORY OF VILLE DE MONTRÉAL, THE PORTION OF ROUTE 138
WHICH EXTENDS FROM ITS INTERSECTION WITH ROUTE 125 AND
BOULEVARD PIE-IX TO THE INTERSECTION WITH RUE DU TRIANON



MAP 5-7-g
IN THE TERRITORY OF VILLE DE MONTRÉAL, THE PORTION OF RUE NOTRE-DAME EST WHICH EXTENDS FROM ITS INTERSECTION WITH BOULEVARD VILLE-MARIE, AVENUE VIGER EST, AVENUE DE LORIMER AND THE ENTRANCE RAMP FROM RUE NOTRE-DAME EST TO ITS INTERSECTION WITH AVENUE GONTHIER



- (3) by striking out map 5.2-4-c;
- (4) by inserting the following after map 5.3-5:

MAP 5.3-5.1 IN THE TERRITORY OF VILLE DE MONTRÉAL, AT THE INTERSECTION OF ROUTE 335 AND BOULEVARD HENRI-BOURASSA EST



"

5. This Order comes into force on the fifteenth day following the date of its publication in the *Gazette officielle du Québec*.

LAURENT LESSARD, Minister of Transport, Sustainable Mobility and Transport Electrification MARTIN COITEUX, Minister of Public Security

102783

M.O., 2016

Order of the Minister of Finance dated 12 October 2016

An Act respecting the Agence du revenu du Québec (chapter A-7.003)

CONCERNING the Regulation to amend the Regulation respecting the signing of certain deeds, documents and writings of the Agence du revenu du Québec

THE MINISTER OF FINANCE,

CONSIDERING the first paragraph of section 40 of the Act respecting the Agence du revenu du Québec (chapter A-7.003), which provides that, with respect to the functions and powers conferred on the Minister, a deed, document or writing binds the Minister or the Agence du revenu du Québec, or may be attributed to them, only if it is signed by the Minister, the president and chief executive officer, a vice-president or another employee of the Agence du revenu du Québec, but in the latter case, only to the extent determined by a regulation of the Minister;

CONSIDERING the second paragraph of section 40 of the Act respecting the Agence du revenu du Québec, which provides that the regulation of the Minister may allow that a facsimile of the signature of a person mentioned in the first paragraph of that section be affixed on the documents specified in the regulation and that the facsimile has the same force as the signature itself;

CONSIDERING the third paragraph of section 40 of the Act respecting the Agence du revenu du Québec, which provides that such a regulation comes into force on the date it is made or on any later date specified in the regulation and is published in the *Gazette officielle du Québec*;

CONSIDERING the fourth paragraph of section 40 of the Act respecting the Agence du revenu du Québec, which provides that such a regulation may apply to a period prior to its publication;

CONSIDERING that it is expedient to amend the Regulation respecting the signing of certain deeds, documents and writings of the Agence du revenu du Québec (chapter A-7.003, r. 1) in order to update the delegation of signing authority to take into account changes that occurred in certain fiscal laws and in the administrative structure of the Agence du revenu du Québec;

CONSIDERING that, pursuant to paragraph 1 of section 3 of the Regulation Act (chapter R-18.1), that Act does not apply to this Regulation;

CONSIDERING that it is expedient to make the Regulation to amend the Regulation respecting the signing of certain deeds, documents and writings of the Agence du revenu du Québec;

ORDERS AS FOLLOWS:

The Regulation to amend the Regulation respecting the signing of certain deeds, documents and writings of the Agence du revenu du Québec, attached hereto, is hereby made.

Québec, 12 October 2016

CARLOS J. LEITÃO, *Minister of Finance*

Regulation to amend the Regulation respecting the signing of certain deeds, documents and writings of the Agence du revenu du Ouébec

An Act respecting the Agence du revenu du Québec (chapter A-7.003, s. 40)

- **1.** The Regulation respecting the signing of certain deeds, documents and writings of the Agence du revenu du Québec (chapter A-7.003, r. 1) is amended by inserting the following after section 10:
- "10.1. A late file processing adviser who is governed by the collective labour agreement for professionals and who carries out duties in the Service de l'enregistrement et du soutien opérationnel at the Direction des oppositions de Québec is authorized to sign the documents required for the purposes of section 93.1.4 of the Tax Administration Act (chapter A-6.002)."
- 2. 1. The heading of Chapter VII of Title I of Book II is replaced by the following:

"DIRECTION PRINCIPALE DU REGISTRAIRE DES ENTREPRISES".

2. Subsection 1 has effect from 1 April 2016.

- **3.** Section 21.4 is amended by striking out "or an administrative attaché".
- **4.** Section 21.7 is amended by replacing paragraph 2 by the following:
- "(2) sections 17.5, 17.5.1, 17.6, 17.9.1, 30, 30.1, 31, 31.1, 34, 35, 35.5, 35.6, 36 and 58.1 of the Tax Administration Act (chapter A-6.002);".
- **5.** Section 21.8 is replaced by the following:
- **"21.8.** A financial management officer or a socioeconomic research and planning officer who is governed by the collective labour agreement for professionals or a tax audit officer or a fraud investigator who is governed by the collective labour agreement for public servants is authorized to sign the documents required for the purposes of
 - (1) article 2631 of the Civil Code; and
- (2) section 40.7 of the Tax Administration Act (chapter A-6.002).".
- **6.** 1. Section 25 is revoked.
 - 2. Subsection 1 has effect from 2 August 2016.
- **7.** 1. The heading of subsection 1 of Division I of Chapter I of Title III of Book II is replaced by the following:
- "\$ 1. Service des produits financiers non réclamés et Service de la vérification des détenteurs de produits financiers".
 - 2. Subsection 1 has effect from 2 August 2016.
- **8.** 1. Section 25.1 is revoked.
 - 2. Subsection 1 has effect from 2 August 2016.
- **9.** 1. Section 26 is amended
- (1) by replacing the portion preceding paragraph 1 by the following:
- "26. The head of the Service de la vérification des détenteurs de produits financiers or the head of the Service des produits financiers non réclamés is authorized to sign any document in connection with";
- (2) in the French text by replacing "prise de juridiction" in paragraph 1 by "prise de compétence";

- (3) by replacing "the inspection" in paragraph 20 by "the investigation".
 - 2. Subsection 1 has effect from 2 August 2016.

10. 1. Section 27 is amended

- (1) in the French text by replacing "prise de juridiction" in paragraph 1 by "prise de compétence";
- (2) by inserting "or another third person" after "broker" in paragraph 5.
 - 2. Subsection 1 has effect from 2 August 2016.

11. 1. Section 28 is amended

- (1) in the French text by replacing "prise de juridiction" in paragraph 1 by "prise de compétence";
- (2) by inserting "or another third person" after "broker" in paragraph 3.
 - 2. Subsection 1 has effect from 2 August 2016.
- **12.** 1. Section 29 is amended in the French text by replacing "prise de juridiction" in paragraph 1 by "prise de compétence".
 - 2. Subsection 1 has effect from 2 August 2016.

13. 1. Section 30 is amended

- (1) by replacing the portion preceding paragraph 1 by the following:
- "30. A service head at the Direction des successions non réclamées is authorized to sign any document in connection with":
- (2) in the French text by replacing "prise de juridiction" in paragraph 1 by "prise de compétence";
- (3) by replacing "financial products" in paragraph 18 by "property".
 - 2. Subsection 1 has effect from 2 August 2016.

14. 1. Section 31 is amended

- (1) in the French text by replacing "prise de juridiction" in paragraph 1 by "prise de compétence";
 - (2) by replacing paragraph 9 by the following:

- "(9) an offer to purchase immovable property in accordance with the terms of sale approved by a service head at the Direction des successions non réclamées;";
- (3) by inserting "or another third person" after "broker" in paragraph 14.
 - 2. Subsection 1 has effect from 2 August 2016.
- **15.** Section 31.1 is revoked.
- **16.** 1. Section 32 is amended in the French text by replacing "prise de juridiction" in paragraph 1 by "prise de compétence".
 - 2. Subsection 1 has effect from 2 August 2016.
- **17.** 1. Section 34 is amended in the French text by replacing "prise de juridiction" in paragraph 1 by "prise de compétence".
 - 2. Subsection 1 has effect from 2 August 2016.
- **18.** 1. The heading of subsection 2 of Division I of Chapter I of Title III of Book II is replaced by the following:
- "\$ 2. Direction des systèmes et de la comptabilité opérationnelle".
 - 2. Subsection 1 has effect from 2 August 2016.
- **19.** 1. The following is inserted before section 34.1:
- "34.0.2. The director of systems and operational accounting is authorized to sign all the documents that the Minister of Revenue is empowered to sign, up to an amount not exceeding \$250,000."
 - 2. Subsection 1 has effect from 2 August 2016.
- **20.** 1. Sections 34.1 to 34.4 are revoked.
 - 2. Subsection 1 has effect from 2 August 2016.
- **21.** 1. Division II of Chapter I of Title III of Book II, comprising section 38, is revoked.
 - 2. Subsection 1 has effect from 2 August 2016.
- **22.** 1. The heading of Division I of Chapter II of Title III of Book II is replaced by the following:

"DIRECTIONS PRINCIPALES DU RECOUVREMENT".

2. Subsection 1 has effect from 1 October 2015.

- **23.** 1. Section 43 is amended by replacing "regional" in the portion preceding paragraph 1 by "senior".
 - 2. Subsection 1 has effect from 1 October 2015.
- **24.** 1. Section 44 is amended by replacing the portion preceding paragraph 1 by the following:
- **"44.** A head of a collections service at the Direction principale du recouvrement (Capitale-Nationale) is authorized to sign the documents required for the purposes of".
 - 2. Subsection 1 has effect from 1 October 2015.
- **25.** 1. Section 45 is amended by replacing ", 417.2 and 418" in paragraph 4 by "and 417.2 and the first paragraph of section 418".
 - 2. Subsection 1 has effect from 1 January 2013.
- **26.** 1. Section 49 is amended in the first paragraph
- (1) by replacing "sections 9.2, 10, 13, 15 to 15.4, 16" in subparagraph 2 by "sections 9.2, 10 and 13, subparagraph *a* of the first paragraph of section 13.1, sections 15, 15.2, 15.2.1, 15.3, 15.3.0.1, 15.3.1, 15.4, 15.8, 16";
 - (2) by replacing subparagraph 5 by the following:
- "(5) articles 215, 216 and 666, article 685 in relation to the notice informing the bailiff of the nature and amount of the claim, articles 749 and 766 in relation to the claim and articles 769 and 773 of the Code of Civil Procedure (chapter C-25.01);";
- (3) by replacing "sections 13, 16, 22, 23, 29, 31, 37, 46, 48 to 50" in subparagraph 9 by "sections 13, 16, 22, 23, 29, 31, 37 and 46, subparagraph 1 of the first paragraph of section 47.1, sections 48, 49, 50".
 - 2. Subsection 1 has effect from 1 January 2016.
- **27.** 1. The following is inserted before section 50.1:
- "50.0.1. The senior director of administrative and technical services, the director of expertise, documentation and training or a service head of expertise, documentation and training is authorized to sign the documents required for the purposes of
 - (1) the provisions referred to in section 51; and
 - (2) article 1653 of the Civil Code.".

- 2. Subsection 1 has effect from 7 June 2016. However, where section 50.0.1 applies before the date of publication of this Regulation in the *Gazette officielle du Québec*, it is to be read as follows:
- "50.0.1. The director of expertise, documentation and training or a service head of expertise, documentation and training is authorized to sign the documents required for the purposes of the provisions referred to in section 51.".

28. Section 51.1 is amended

- (1) by replacing "and 51.3" in paragraph 1 by "to 51.3";
- (2) by striking out paragraph 5.

29. Section 51.2 is amended

- (1) by replacing paragraph 1 by the following:
- "(1) the provisions referred to in sections 51.2.1 and 51.3;";
 - (2) by replacing paragraph 2 by the following:
- "(2) sections 15.3, 15.3.0.1, 17, 17.2, 17.3, 17.4, 17.5, 17.5.1, 17.6, 17.9.1, 40.3, 40.4, 40.5, 40.7 and 68.0.2 of the Tax Administration Act (chapter A-6.002),";
 - (3) by inserting the following after paragraph 2:
 - "(2.1) article 2631 of the Civil Code;";
 - (4) by striking out paragraph 4;
 - (5) by striking out "7.10, 7.12," in paragraph 5;
 - (6) by striking out paragraphs 6 and 9;
 - (7) by replacing paragraph 10 by the following:
- "(10) sections 16 and 23.1, paragraph h of section 27.1 and sections 27.1.1, 27.2, 27.3, 27.7, 35, 36, 39, 40, 50.0.6, 50.0.9 and 50.0.10 of the Fuel Tax Act (chapter T-1); and".
- **30.** The following is inserted after section 51.2:
- "51.2.1. A financial management officer (team leader) who is governed by the collective labour agreement for professionals is authorized to sign the documents required for the purposes of
- (1) sections 21, 30, 30.1, 31, 31.1, 34, 35, 35.5, 35.6, 36, 36.1, 39, 86 and 94.1 of the Tax Administration Act (chapter A-6.002);

- (2) sections 7.10 and 7.12 of the Tobacco Tax Act (chapter I-2);
- (3) sections 56, 202, 289.8, 324.11, 350.0.5, 416, 416.1 and 427.3, subparagraph 3 of the second paragraph of section 434 and sections 450.0.8, 458.6, 473.3, 475, 476, 477, 494, 495, 498, 505 and 681 of the Act respecting the Québec sales tax (chapter T-0.1); and
- (4) sections 14.1, 33 and 53 of the Fuel Tax Act (chapter T-1).".

31. 1. Section 51.3 is replaced by the following:

- "51.3. A financial management officer who is governed by the collective labour agreement for professionals or a tax audit officer who is governed by the collective labour agreement for public servants is authorized to sign the documents required for the purposes of
- (1) section 58.1 and section 71 with regard to a request for information, other than a request for an information file referred to in section 71.0.2, of the Tax Administration Act (chapter A-6.002);
 - (2) section 9.2 of the Companies Act (chapter C-38);
- (3) subparagraph e of the second paragraph of section 725.1.2, paragraph f of subsection 2 of section 1000 and section 1001 of the Taxation Act (chapter I-3); and
- (4) sections 415.0.4 and 415.0.6 of the Act respecting the Québec sales tax (chapter T-0.1).".
- 2. Subsection 1 has effect from 19 June 2014. However, where section 51.3 applies before the date of publication of this Regulation in the *Gazette officielle du Québec*, it is to be read as follows:
- "51.3. A financial management officer who is governed by the collective labour agreement for professionals or a tax audit officer who is governed by the collective labour agreement for public servants is authorized to sign the documents required for the purposes of
 - (1) article 2631 of the Civil Code; and
- (2) sections 415.0.4 and 415.0.6 of the Act respecting the Québec sales tax (chapter T-0.1).".

32. 1. Section 54 is amended

- (1) by inserting "54.1," after "sections" in paragraph 1;
- (2) by replacing paragraph 6 by the following:

- "(6) sections 7.3, 21.22 and 21.24, subparagraph ii of subparagraph b of the second paragraph of section 93.3.1, sections 359.8.1, 359.12.1, 361, 500, 525 and 581, subparagraph d of the second paragraph of section 677 and sections 725.1.6, 726.6.2, 851.48, 1006, 1056.4 and 1056.4.0.1 of the Taxation Act (chapter I-3);";
- (3) by replacing "417, 417.1 and 418" in paragraph 9 by "416.1, 417 and 417.1, the first paragraph of section 418";
 - (4) by adding the following after paragraph 10:
- "(11) sections 14.1 and 33 of the Fuel Tax Act (chapter T-1).".
- 2. Paragraph 1 of subsection 1 has effect from 19 June 2014.
- 3. Paragraph 3 of subsection 1 has effect from 1 January 2013. However, where section 54 applies before the date of publication of this Regulation in the *Gazette officielle du Québec*, paragraph 9 of that section is to be read without reference to "416.1,".
- **33.** 1. The following is inserted after section 54:
- "54.1. A tax audit officer who is governed by the collective labour agreement for public servants and who carries out duties in the Bureau de la lutte contre l'évasion fiscale at the Direction principale de la recherche et de l'innovation is authorized to sign the documents required for the purposes of
 - (1) the provisions referred to in sections 55 and 56; and
- (2) sections 415.0.4 and 415.0.6 of the Act respecting the Québec sales tax (chapter T-0.1).".
 - 2. Subsection 1 has effect from 19 June 2014.

34. 1. Section 55 is amended

- (1) by striking out "or a tax audit officer who is governed by the collective labour agreement for public servants" in the portion preceding paragraph 1;
 - (2) by replacing paragraph 3 by the following:
- "(3) sections 165.4, 520.1 and 522, the fourth paragraph of section 736, section 736.3, paragraph f of subsection 2 of section 1000 and sections 1001, 1079.8.23 and 1079.8.33 of the Taxation Act (chapter I-3)."
- 2. Paragraph 1 of subsection 1 has effect from 19 June 2014.

- 3. Paragraph 2 of subsection 1 has effect from 1 September 2016. However, where section 55 applies before the date of publication of this Regulation in the *Gazette officielle du Québec*, paragraph 3 of that section is to be read without reference to "section 736.3,".
- **35.** 1. Section 57 is amended by inserting ", 350.56.1, 350.56.3, 350.56.4" after "350.56" in paragraph 2.
 - 2. Subsection 1 has effect from 21 April 2015.
- **36.** 1. Section 57.1 is replaced by the following:
- **"57.1.** A service head or division head at the Direction de la recherche en technologies liées au contrôle fiscal in the Direction principale de la recherche et de l'innovation is authorized to sign the documents required for the purposes of
- (1) the first paragraph of section 39 in relation to a formal demand other than that sent to an advocate or notary and section 94.1 of the Tax Administration Act (chapter A-6.002); and
- (2) sections 350.56.1, 350.56.3 and 350.56.4 of the Act respecting the Québec sales tax (chapter T-0.1).".
 - 2. Subsection 1 has effect from 21 April 2015.
- **37.** Section 70.0.1 is amended by adding the following paragraph:
- "A facsimile of the signature of the holder of the position referred to in the first paragraph may be affixed to the documents required for the purposes of section 94.1 of the Tax Administration Act.".
- **38.** Section 70.0.2 is amended by striking out ", 36.1" in paragraph 2.
- **39.** Section 70.5 is amended by striking out "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 (chapter I-3)," in subparagraph 2 of the first paragraph.
- **40.** The following is inserted after section 74:
- "74.0.1. A tax audit officer or an information officer who is governed by the collective labour agreement for public servants and who carries out duties in any of the Centres d'assistance aux services à la clientèle at the Direction des centres d'assistance aux services à la clientèle is authorized to sign the documents required for the purposes of section 37.1 of the Tax Administration Act (chapter A-6.002) 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 (chapter I-3)."

- **41.** 1. Section 75 is amended in the first paragraph
 - (1) by replacing subparagraph 1 by the following:
- "(1) the provisions referred to in the first and second paragraphs of section 76 and the first paragraph of sections 78 to 86;";
 - (2) by replacing subparagraph 4 by the following:
- "(4) section 358.0.2, subparagraph 2 of subparagraph i of paragraph a of section 752.0.18.10 and sections 851.48 and 905.0.7 of the Taxation Act (chapter I-3); and".
- 2. Paragraph 1 of subsection 1 has effect from 22 March 2013. However, where section 75 applies
- (1) before 1 January 2015, subparagraph 1 of the first paragraph of that section is to be read as follows:
- "(1) the provisions referred to in the first and second paragraphs of section 76, the first paragraph of sections 78 and 78.1, section 79 and the first paragraph of sections 80 to 86;";
- (2) after 31 December 2014 and before the date of publication of this Regulation in the *Gazette officielle du Québec*, subparagraph 1 of the first paragraph of that section is to be read as follows:
- "(1) the provisions referred to in the first and second paragraphs of section 76, the first paragraph of sections 78 and 78.1, section 79 and the first paragraph of sections 79.1 to 86;".
- 3. Paragraph 2 of subsection 1 has effect from 1 January 2013.
- **42.** 1. Section 76 is amended in the first paragraph
 - (1) by replacing subparagraph 1 by the following:
- "(1) the provisions referred to in the first paragraph of sections 78 to 80;";
 - (2) by adding the following after subparagraph 4:
- "(5) sections 415.0.4 and 415.0.6 of the Act respecting the Québec sales tax (chapter T-0.1)."
- 2. Paragraph 1 of subsection 1 has effect from 22 March 2013. However, where section 76 applies
- (1) before 1 January 2015, subparagraph 1 of the first paragraph of that section is to be read as follows:

- "(1) the provisions referred to in the first paragraph of sections 78 and 78.1, section 79 and the first paragraph of section 80;":
- (2) after 31 December 2014 and before 1 September 2016, subparagraph 1 of the first paragraph of that section is to be read as follows:
- "(1) the provisions referred to in the first paragraph of sections 78 and 78.1, section 79 and the first paragraph of sections 79.1 and 80;";
- (3) after 31 August 2016 and before the date of publication of the Regulation in the *Gazette officielle du Québec*, subparagraph 1 of the first paragraph of that section is to be read as follows:
- "(1) the provisions referred to in the first paragraph of sections 78 and 78.1, section 79 and the first paragraph of sections 79.1 to 80;".
- 3. Paragraph 2 of subsection 1 has effect from 19 June 2014.

43. 1. Section 78 is amended

- (1) by replacing subparagraph 1 of the first paragraph by the following:
- "(1) the provisions referred to in the first paragraph of sections 78.1 to 80;";
- (2) by inserting the following after subparagraph 4 of the first paragraph:
- "(4.1) sections 6 and 7 of the Regulation governing the municipal tax for 9-1-1 (chapter F-2.1, r. 14);";
- (3) by replacing subparagraph 9 of the first paragraph by the following:
- "(9) sections 56 and 75.1, subparagraph *c* of paragraph 1 of section 75.9, sections 202, 297.0.7, 297.0.13, 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, 350.56.1, 350.56.3 and 350.56.4, paragraph 2 of section 370.12, sections 411.1, 415, 416, 416.1, 417, 417.1 and 417.2, the first paragraph of section 418, paragraph 1 of section 433.9, subparagraph 3 of the second paragraph of sections 459.3 and 458.6, the third paragraph of sections 459.3 and 459.5 and sections 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 (chapter T-0.1);";

- (4) by replacing ", 417.2, 418," in the second paragraph by "and 417.2, the first paragraph of section 418 and sections".
- 2. Paragraph 1 of subsection 1 has effect from 22 March 2013. However, where section 78 applies
- (1) before 1 January 2015, subparagraph 1 of the first paragraph of that section is to be read as follows:
- "(1) the provisions referred to in the first paragraph of section 78.1, section 79 and the first paragraph of section 80;";
- (2) after 31 December 2014 and before 1 September 2016, subparagraph 1 of the first paragraph of that section is to be read as follows:
- "(1) the provisions referred to in the first paragraph of section 78.1, section 79 and the first paragraph of sections 79.1 and 80;";
- (3) after 31 August 2016 and before the date of publication of this Regulation in the *Gazette officielle du Québec*, subparagraph 1 of the first paragraph of that section is to be read as follows:
- "(1) the provisions referred to in the first paragraph of section 78.1, section 79 and the first paragraph of sections 79.1 to 80;".
- 3. Paragraphs 3 and 4 of subsection 1 have effect from 1 January 2013. However, where section 78 applies
- (1) before 14 October 2015, subparagraph 9 of the first paragraph of that section is to be read without reference to "paragraph 2 of section 370.12, sections";
- (2) before the date of publication of this Regulation in the *Gazette officielle du Québec*, subparagraph 9 of the first paragraph of that section is to be read with ", 350.16, 350.56.1, 350.56.3 and 350.56.4," replaced by "and 350.16".
- **44.** 1. The following is inserted after section 78:
- "78.1. A financial management officer (team leader) who is governed by the collective labour agreement for professionals and who carries out duties at the Direction de la vérification des taxes is authorized to sign the documents required for the purposes of
- (1) the provisions referred to in the first paragraph of sections 79.1 to 80; and
- (2) subparagraph 3 of the third paragraph of sections 289.9 and 289.10 and sections 289.11 and 289.12 of the Act respecting the Québec sales tax (chapter T-0.1).

- A facsimile of the signature of a holder of the position referred to in the first paragraph may be affixed to the documents required for the purposes of sections 350.23.9, 350.23.10, 427.5 and 427.6 of the Act respecting the Québec sales tax.".
- 2. Subsection 1 has effect from 22 March 2013. However, where section 78.1 applies
- (1) before 1 January 2015, subparagraph 1 of the first paragraph of that section is to be read as follows:
- "(1) the provisions referred to in section 79 and the first paragraph of section 80; and";
- (2) after 31 December 2014 and before 1 September 2016, subparagraph 1 of the first paragraph of that section is to be read as follows:
- "(1) the provisions referred to in section 79 and the first paragraph of sections 79.1 and 80; and";
- (3) after 31 August 2016 and before the date of publication of this Regulation in the *Gazette officielle du Québec*, subparagraph 1 of the first paragraph of that section is to be read as follows:
- "(1) the provisions referred to in section 79 and the first paragraph of sections 79.1 to 80; and".
- **45.** Section 79 is revoked.
- **46.** 1. The following is inserted after section 79:
- "79.1. A financial management officer who is governed by the collective labour agreement for professionals or a tax audit officer (team leader) who is governed by the collective labour agreement for public servants and who carries out duties at the Direction de la vérification des taxes is authorized to sign the documents required for the purposes of
- (1) the provisions referred to in the first paragraph of sections 79.2 and 80; and
- (2) subparagraph *b* of paragraph 2 of section 335.1 of the Act respecting the Québec sales tax (chapter T-0.1).
- A facsimile of the signature of a holder of a position referred to in the first paragraph may be affixed to the documents required for the purposes of sections 350.23.9, 350.23.10, 427.5 and 427.6 of the Act respecting the Québec sales tax.

- **79.2.** Subject to section 79.1, a tax audit officer who is governed by the collective labour agreement for public servants and who carries out duties at the Direction de la vérification des taxes is authorized to sign the documents required for the purposes of
- (1) the provisions referred to in the first paragraph of section 80; and
- (2) sections 1079.8.23 and 1079.8.33 of the Taxation Act (chapter I-3).
- A facsimile of the signature of a holder of the position referred to the first paragraph may be affixed to the documents required for the purposes of sections 350.23.9, 350.23.10, 427.5 and 427.6 of the Act respecting the Québec sales tax (chapter T-0.1)."
- 2. Subsection 1, where it enacts section 79.1, has effect from 1 January 2015. However, where section 79.1 applies before 1 September 2016, subparagraph 1 of the first paragraph of that section is to be read as follows:
- "(1) the provisions referred to in the first paragraph of section 80;".
- 3. Subsection 1, where it enacts section 79.2, has effect from 1 September 2016.
- **47.** 1. Section 80 is amended by replacing the portion preceding subparagraph 1 of the first paragraph by the following:
- **"80.** A socioeconomic research and planning officer who is governed by the collective labour agreement for professionals or an office clerk who is governed by the collective labour agreement for public servants and who carries out duties in the Direction de la vérification des taxes is authorized to sign the documents required for the purposes of".
- 2. Subsection 1 has effect from 1 January 2015. However, where section 80 applies
- (1) before 1 September 2016, it is to be read with the portion preceding subparagraph 1 of the first paragraph replaced by the following:
- **"80.** Subject to sections 79 and 79.1, a socioeconomic research and planning officer who is governed by the collective labour agreement for professionals or a tax audit officer or an office clerk who is governed by the collective labour agreement for public servants and who carries out duties in the Direction de la vérification des taxes is authorized to sign the documents required for the purposes of";

- (2) after 31 August 2016 and before the date of publication of this Regulation in the *Gazette officielle du Québec*, it is to be read with the portion preceding subparagraph 1 of the first paragraph replaced by the following:
- "80. Subject to section 79, a socioeconomic research and planning officer who is governed by the collective labour agreement for professionals or an office clerk who is governed by the collective labour agreement for public servants and who carries out duties in the Direction de la vérification des taxes is authorized to sign the documents required for the purposes of".

48. 1. Section 81 is amended

- (1) by inserting "and mining tax" after "tax credit" in the portion preceding subparagraph 1 of the first paragraph;
- (2) by replacing "85.1 and" by "and 85.0.1 to" in sub-paragraph 1 of the first paragraph.
- 2. Paragraph 1 of subsection 1 has effect from 1 September 2015.
- 3. Paragraph 2 of subsection 1 has effect from 1 September 2016.
- **49.** 1. Section 82 is amended by replacing "84, 85.1 and" by "84 to" in subparagraph 1 of the first paragraph.
 - 2. Subsection 1 has effect from 1 September 2016.
- **50.** 1. Section 83 is amended in the first paragraph
- (1) by inserting "et de l'impôt minier" after "crédits d'impôt" in the portion preceding subparagraph 1;
- (2) by replacing "85.1 and" by "85.0.1 to" in subparagraph 1;
 - (3) by adding the following after subparagraph 9:
- "(10) sections 350.56.1, 350.56.3 and 350.56.4 of the Act respecting the Québec sales tax (chapter T-0.1)."
- 2. Paragraph 1 of subsection 1 has effect from 1 September 2015.
- 3. Paragraph 2 of subsection 1 has effect from 1 September 2016.
- **51.** 1. Section 84 is amended in the first paragraph:
- (1) by replacing "85.1 and" by "85.0.1 to" in subparagraph 1;

- (2) by adding the following after subparagraph 7:
- "(8) sections 350.56.1, 350.56.3 and 350.56.4 of the Act respecting the Québec sales tax (chapter T-0.1).".
- 2. Paragraph 1 of subsection 1 has effect from 1 September 2016.

52. Section 85 is revoked.

2. Subsection 1 has effect from 1 September 2016. Furthermore, where section 85 applies after 31 August 2015, it is to be read with "et de l'impôt minier" inserted after "credits d'impôt" in the first paragraph.

53. 1. The following is inserted after section 85:

- "85.0.1. A financial management officer who is governed by the collective labour agreement for professionals or a tax audit officer who is governed by the collective labour agreement for public servants and who carries out duties at the Direction de la vérification des credits d'impôts et de l'impôt minier, the Direction de la verification des impôts or the Direction de la verification des retenues à la source is authorized to sign the documents required for the purposes of
- (1) the provisions referred to in the first paragraph of sections 85.1 and 86; and
- (2) sections 1079.8.23 and 1079.8.33 of the Taxation Act (chapter I-3).

A facsimile of the signature of a holder of a position referred to in the first paragraph may be affixed to the documents required for the purposes of the first paragraph of section 39 of the Tax Administration Act (chapter A-6.002) in relation to a formal demand other than that sent to an advocate or notary, section 2 of the Mining Tax Act (chapter I-0.4) and sections 7.0.6, 1016, 1051.1 and 1051.2 of the Taxation Act.".

- 2. Subsection 1 has effect from 1 September 2016.
- **54.** 1. Section 85.1 is amended in the first paragraph
- (1) by replacing the portion preceding subparagraph 1 by the following:
- **"85.1.** A financial management officer or a socioeconomic research and planning officer who is governed by the collective labour agreement for professionals who is governed by the collective labour agreement for public servants and who carries out duties at the Direction de la vérification des crédits d'impôt et de l'impôt minier, at the Direction de la vérification des impôts or at the Direction de la vérification des retenues à la source is authorized to sign the documents required for the purposes of";

- (2) by replacing subparagraph 1.1 by the following:
- "(1.1) sections 26.0.3 and 30.3 of the Mining Tax Act (chapter I-0.4);".
- 2. Subsection 1 has effect from 1 September 2015. However, where section 85.1 applies before 1 September 2016, it is to be read with the portion preceding subparagraph 1 of the first paragraph replaced by the following:
- "85.1. Subject to section 85, a financial management officer or a socioeconomic research and planning officer who is governed by the collective labour agreement for professionals or a tax audit officer who is governed by the collective labour agreement for public servants and who carries out duties at the Direction de la vérification des crédits d'impôt et de l'impôt minier, at the Direction de la vérification des impôts or at the Direction de la vérification des retenues à la source is authorized to sign the documents required for the purposes of".
- **55.** 1. Section 86 is amended in the first paragraph
- (1) by inserting "et de l'impôt minier" after "crédits d'impôt" in the portion preceding subparagraph 1;
 - (2) by replacing subparagraph 1.1 by the following:
- "(1.1) sections 2 and 6.1, subparagraph a of subparagraph 3 of the first paragraph of section 6.2 and sections 7 and 36.1 of the Mining Tax Act (chapter I-0.4); and".
 - 2. Subsection 1 has effect from 1 September 2015.
- **56.** Section 86.1 is amended by striking out "section 36.1 of the Mining Tax Act (chapter I-0.4)," in the second paragraph.
- **57.** Section 87 is amended by striking out "section 36.1 of the Mining Tax Act (chapter I-0.4)," in the second paragraph.
- **58.** 1. Section 89 is amended
- (1) by replacing subparagraph 3 of the first paragraph by the following:
- "(3) section 358.0.2, subparagraph 2 of subparagraph i of paragraph *a* of section 752.0.18.10 and sections 851.48, 905.0.7 and 905.0.19 of the Taxation Act (chapter I-3).";
- (2) by striking out "section 36.1 of the Mining Tax Act (chapter I-0.4)," in the second paragraph.
- 2. Paragraph 1 of subsection 1 has effect from 1 January 2013.

59. 1. Section 95 is amended by replacing the second paragraph by the following:

"A facsimile of the signature of a holder of a position referred to in the first paragraph may be affixed to the documents required for the purposes of the first paragraph of section 39 of the Tax Administration Act (chapter A-6.002) in relation to a formal demand other than that sent to an advocate or notary, section 7.0.6, paragraph *f* of subsection 2 of section 1000 and sections 1001, 1016, 1051.1 and 1051.2 of the Taxation Act (chapter I-3) and sections 350.23.9, 350.23.10, 416, 416.1, 417 and 417.1, the first paragraph of section 418 and sections 427.5 and 427.6 of the Act respecting the Québec sales tax (chapter T-0.1)."

2. Subsection 1 has effect from 1 January 2013. However, where section 95 applies before the date of publication of this Regulation in the *Gazette officielle du Québec*, the second paragraph of that section is to be read with "sections 2 and 36.1 of the Mining Tax Act (chapter I-0.4)," inserted after "or notary,".

60. 1. Section 96 is amended

- (1) by replacing "97 and" in subparagraph 1 of the first paragraph by "96.3 to";
- (2) by inserting the following after subparagraph 5 of the first paragraph:
- "(5.0.1) sections 6 and 7 of the Regulation governing the municipal tax for 9-1-1 (chapter F-2.1, r. 14);";
- (3) by striking out subparagraph 5.1 of the first paragraph;
- (4) by replacing subparagraph 14 of the first paragraph by the following:
- "(14) sections 56 and 75.1, subparagraph c of paragraph 1 of section 75.9, sections 202, 297.0.7, 297.0.13, 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, 350.0.5, 350.15, 350.16, 350.56.1, 350.56.3, 350.56.4, 411.1, 415, 415.0.4, 415.0.6, 416, 416.1, 417, 417.1 and 417.2, the first paragraph of section 418, paragraph 1 of section 433.9, subparagraph 3 of the second paragraph of section 434, sections 458.1.2 and 458.6, the third paragraph of sections 459.3 and 459.5 and sections 473.3, 473.7, 475, 476, 477, 494, 495, 498, 505, 526.1, 526.2, 528, 532, 538, 539 and 541.31 of the Act respecting the Québec sales tax (chapter T-0.1);";

- (5) by replacing the second paragraph by the following:
- "A facsimile of the signature of a holder of the position referred to in the first paragraph may be affixed to the documents required for the purposes of the first paragraph of section 39 of the Tax Administration Act in relation to a formal demand other than that sent to an advocate or notary, section 7.0.6, paragraph *f* of subsection 2 of section 1000 and sections 1001, 1016, 1051.1 and 1051.2 of the Taxation Act and sections 350.23.9, 350.23.10, 416, 416.1, 417 and 417.1, the first paragraph of section 418 and sections 427.5 and 427.6 of the Act respecting the Québec sales tax."
- 2. Paragraph 1 of subsection 1 has effect from 22 March 2013.
- 3. Paragraph 4 of subsection 1 has effect from 1 January 2013. However, where subparagraph 14 of the first paragraph of section 96 applies
- (1) before 19 June 2014, it is to be read without reference to "415.0.4, 415.0.6,";
- (2) before the date of publication of this Regulation in the *Gazette officielle du Québec*, it is to be read without reference to "350.56.1, 350.56.3, 350.56.4,".
- 4. Paragraph 5 of subsection 1 has effect from 1 January 2013. However, where section 96 applies before the date of publication of this Regulation in the *Gazette officielle du Québec*, the second paragraph of that section is to be read with "sections 2 and 36.1 of the Mining Tax Act," inserted after "or notary,".
- **61.** 1. The following is inserted after section 96:
- "96.0.1. A financial management officer (expert level) who is governed by the collective labour agreement for professionals and who carries out duties in the Service de vérification E at the Direction de la vérification 3 at the Direction principale de la vérification des entreprises (Montréal) is authorized to sign the documents required for the purposes of the provisions referred to in the first paragraph of sections 96.2 and 97 to 98.

A facsimile of the signature of a holder of the position referred to in the first paragraph may be affixed to the documents required for the purposes of sections 7.0.6, 1016, 1051.1 and 1051.2 of the Taxation Act (chapter I-3)."

2. Subsection 1 has effect from 1 January 2015. However, where section 96.0.1 applies after 31 August 2015 and before the date of publication of this Regulation in the *Gazette officielle du Québec*, the second paragraph of that section is to be read with "section 2 of the Mining Tax Act (chapter I-0.4) and" inserted after "for the purposes of".

62. 1. Section 96.1 is amended

- (1) by replacing the first paragraph by the following:
- "96.1. A higher complexity tax audit officer who is governed by the collective labour agreement for public servants and who carries out duties in the Service de vérification E at the Direction de la vérification 3 at the Direction principale de la vérification des entreprises (Montréal) is authorized to sign the documents required for the purposes of the provisions referred to in the first paragraph of sections 96.2, 97 and 98.";
- (2) by striking out "section 2 of the Mining Tax Act (chapter I-0.4) and" in the second paragraph.
- 2. Paragraph 1 of subsection 1 has effect from 22 March 2013. However, where section 96.1 applies
- (1) before 1 January 2015, the first paragraph of that section is to be read with "financial management officer (expert level) who is governed by the collective labour agreement for professionals or a" inserted before "higher complexity";
- (2) before 14 October 2015, the first paragraph of that section is to be read with "higher complexity tax audit officer" replaced by "tax audit officer (senior class)".

63. 1. The following is inserted after section 96.1:

"96.1.1. A financial management officer who is governed by the collective labour agreement for professionals and who carries out duties in the Service de vérification E at the Direction de la vérification 3 at the Direction principale de la vérification des entreprises (Montréal) is authorized to sign the documents required for the purposes of the provisions referred to in the first paragraph of sections 96.2, 97.1 and 98.

A facsimile of the signature of a holder of the position referred to in the first paragraph may be affixed to the documents required for the purposes of sections 7.0.6, 1016, 1051.1 and 1051.2 of the Taxation Act (chapter I-3) and sections 350.23.9, 350.23.10, 427.5 and 427.6 of the Act respecting the Québec sales tax (chapter T-0.1)."

2. Subsection 1 has effect from 1 January 2015. However, where section 96.1.1 applies after 31 August 2015 and before the date of publication of this Regulation in the *Gazette officielle du Québec*, the second paragraph of that section is to be read with "section 2 of the Mining Tax Act (chapter I-0.4)," inserted after "for the purposes of".

64. 1. Section 96.2 is amended

- (1) by striking out "financial management officer who is governed by the collective labour agreement for professionals or a" in the portion preceding subparagraph 1 of the first paragraph;
- (2) by striking out "section 2 of the Mining Tax Act (chapter I-0.4)," in the second paragraph.
- 2. Paragraph 1 of subsection 1 has effect from 1 January 2015.

65. 1. The following is inserted after section 96.2:

- "96.3. A financial management officer (team leader) who is governed by the collective labour agreement for professionals is authorized to sign the documents required for the purposes of
- (1) the provisions referred to in the first paragraph of sections 97, 97.1 and 98; and
- (2) subparagraph 3 of the third paragraph of sections 289.9 and 289.10 and sections 289.11 and 289.12 of the Act respecting the Québec sales tax (chapter T-0.1).

A facsimile of the signature of a holder of the position referred to in the first paragraph may be affixed to the documents required for the purposes of sections 7.0.6, 1016, 1051.1 and 1051.2 of the Taxation Act (chapter I-3).

96.4. A financial management officer (expert level) or a financial management officer (emeritus level) who is governed by the collective labour agreement for professionals is authorized to sign the documents required for the purposes of the provisions referred to in the first paragraph of sections 97 to 98.

A facsimile of the signature of a holder of a position referred to in the first paragraph may be affixed to the documents required for the purposes of sections 7.0.6, 1016, 1051.1 and 1051.2 of the Taxation Act (chapter I-3)."

- 2. Subsection 1, where it enacts section 96.3, has effect from 22 March 2013. However, where section 96.3 applies before 1 January 2015, subparagraph 1 of the first paragraph of that section is to be read as follows:
- "(1) the provisions referred to in the first paragraph of sections 97 and 98; and".
- 3. Subsection 1, where it enacts section 96.4, has effect from 1 January 2015. However, where section 96.4 applies after 31 August 2015 and before the date of publication of this Regulation in the *Gazette officielle du Québec*, the second paragraph of that section is to be read with "section 2 of the Mining Tax Act (chapter I-0.4) and" inserted after "for the purposes of".

66. 1. Section 97 is amended

- (1) by striking out "a financial management officer (team leader), a financial management officer (expert level) or a financial management officer (emeritus level) who is governed by the collective labour agreement for professionals or" in the portion preceding subparagraph 1 of the first paragraph;
- (2) by striking out "section 2 of the Mining Tax Act (chapter I-0.4) and" in the second paragraph.
- 2. Paragraph 1 of subsection 1 has effect from 22 March 2013. However, where section 97 applies before 1 January 2015, it is to be read with "a financial management officer (expert level) or a financial management officer (emeritus level) who is governed by the collective labour agreement for professionals or" inserted after "section 96.1," in the portion preceding subparagraph 1 of the first paragraph.
- **67.** 1. The following is inserted after section 97:
- **"97.1.** Subject to sections 96.2 and 96.3, a financial management officer who is governed by the collective labour agreement for professionals or a tax audit officer (team leader) who is governed by the collective labour agreement for public servants is authorized to sign the documents required for the purposes of
- (1) the provisions referred to in the first paragraph of section 98; and
- (2) subparagraph *b* of paragraph 2 of section 335.1 of the Act respecting the Québec sales tax (chapter T-0.1).
- A facsimile of the signature of a holder of a position referred to in the first paragraph may be affixed to the documents required for the purposes of sections 7.0.6, 1016, 1051.1 and 1051.2 of the Taxation Act (chapter I-3) and sections 350.23.9, 350.23.10, 427.5 and 427.6 of the Act respecting the Québec sales tax.".
- 2. Subsection 1 has effect from 1 January 2015. However, where section 97.1 applies after 31 August 2015 and before the date of publication of this Regulation in the *Gazette officielle du Québec*, the second paragraph of that section is to be read with "section 2 of the Mining Tax Act (chapter I-0.4)," inserted after "for the purposes of".

68. 1. Section 98 is amended

(1) by replacing the portion preceding subparagraph 1 of the first paragraph by the following:

- "98. Subject to section 97.1, a tax audit officer who is governed by the collective labour agreement for public servants is authorized to sign the documents required for the purposes of";
- (2) by striking out subparagraph 2.1 of the first paragraph;
- (3) by replacing subparagraph 3 of the first paragraph by the following:
- "(3) section 7.0.6, paragraph c of section 21.4.10, paragraph b and subparagraph i of subparagraphs c and d of the first paragraph of section 21.4.11, sections 42.15, 84.1, 85, 98 and 165.4, the second paragraph of section 647 and sections 1016, 1051.1, 1051.2, 1079.8.23 and 1079.8.33 of the Taxation Act (chapter I-3);";
- (4) by striking out "section 2 of the Mining Tax Act," in the second paragraph.
- 2. Paragraph 1 of subsection 1 has effect from 22 March 2013. However, where section 98 applies before 1 January 2015, it is to be read with the portion preceding subparagraph 1 of the first paragraph replaced by the following:
- "98. Subject to sections 96.2 and 96.3, a financial management officer who is governed by the collective labour agreement for professionals or a tax audit officer who is governed by the collective labour agreement for public servants is authorized to sign the documents required for the purposes of".
- 3. Paragraph 3 of subsection 1 has effect from 1 September 2016.
- **69.** 1. Section 100 is amended by replacing subparagraph 2 of the first paragraph by the following:
- "(2) section 358.0.2, subparagraph 2 of subparagraph i of paragraph *a* of section 752.0.18.10 and sections 851.48 and 905.0.7 of the Taxation Act (chapter I-3).".
 - 2. Subsection 1 has effect from 1 January 2013.
- **70.** 1. Section 101 is amended in the first paragraph
 - (1) by replacing subparagraph 2 by the following:
- "(2) sections 36.1 and 39 of the Tax Administration Act (chapter A-6.002); and";
 - (2) by adding the following after subparagraph 2:

- "(3) subparagraph *b* of paragraph 2 of section 335.1 and sections 415.0.4 and 415.0.6 of the Act respecting the Québec sales tax (chapter T-0.1)."
- 2. Paragraph 2 of subsection 1 has effect from 19 June 2014. However, where section 101 applies before 1 January 2015, subparagraph 3 of the first paragraph of that section is to be read as follows:
- "(3) sections 415.0.4 and 415.0.6 of the Act respecting the Québec sales tax (chapter T-0.1).".

71. 1. Section 102 is amended

- (1) by inserting the following after subparagraph 4 of the first paragraph:
- "(4.0.1) sections 6 and 7 of the Regulation governing the municipal tax for 9-1-1 (chapter F-2.1, r. 14),";
- (2) by replacing subparagraph 10 of the first paragraph by the following:
- "(10) section 75.1, subparagraph *c* of paragraph 1 of section 75.9, sections 202, 297.0.7, 297.0.13, 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, 350.56.1, 350.56.3, 350.56.4, 416, 416.1, 417, 417.1 and 417.2, the first paragraph of section 418, paragraph 1 of section 433.9, subparagraph 3 of the second paragraph of section 434, sections 458.1.2 and 458.6, the third paragraph of sections 459.3 and 459.5 and sections 473.3, 473.7, 475, 476, 477, 494, 495, 498, 505, 526.1, 526.2, 528, 532, 538, 539 and 541.31 of the Act respecting the Québec sales tax (chapter T-0.1);";
- (3) by adding the following after subparagraph 14 of the first paragraph:
- "(15) paragraph 3 of section 28 of the Entente fiscale entre la France et le Québec en vue d'éviter les doubles impositions et de prévenir l'évasion fiscale en matière d'impôts sur le revenu et sur la fortune, relativement à une attestation de résidence.".
- (4) by replacing ", 417.2, 418," in the second paragraph by "and 417.2, the first paragraph of section 418 and sections".
- 2. Paragraphs 2 and 4 of subsection 1 have effect from 1 January 2013. However, where subparagraph 10 of the first paragraph of section 102 applies before the date of publication of this Regulation in the *Gazette officielle du Québec*, it is to be read without reference to "350.56.1, 350.56.3, 350.56.4,".

- **72.** 1. Section 103 is amended by replacing subparagraph 2.1 of the first paragraph by the following:
- "(2.1) sections 2 and 6.1, subparagraph a of subparagraph 3 of the first paragraph of section 6.2 and section 7 of the Mining Tax Act (chapter I-0.4);".
 - 2. Subsection 1 has effect from 1 September 2015.
- **73.** Section 104 is amended by inserting the following after paragraph 4:
- "(4.1) section 128 of the Act respecting the legal publicity of enterprises (chapter P-44.1);".
- **74.** 1. Section 109 is amended by replacing "regional" by "senior".
 - 2. Subsection 1 has effect from 1 October 2015.
- **75.** This Regulation comes into force on the date of its publication in the *Gazette officielle du Québec*.

102774

Draft Regulations

Draft Regulation

Parks Act (chapter P-9)

Parks

-Amendment

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), that the Regulation to amend the Parks Regulation, appearing below, may be made by the Government on the expiry of 45 days following this publication.

The draft Regulation amends the Parks Regulation (chapter P-9, r. 25) to allow certain employees working in national parks located north of the 55th parallel to possess a firearm for safety purposes, particularly in the event of an encounter with a polar bear. It also amends the Regulation to further specify the degree of protection of areas dividing national parks. Lastly, it amends the Regulation to promote the conservation of biodiversity and to exempt certain persons from the requirement to hold an authorization to enter certain parks.

Further information may be obtained by contacting Geneviève Brunet, Direction des parcs nationaux, Ministère des Forêts, de la Faune et des Parcs, édifice Marie-Guyart, 675, boulevard René-Lévesque Est, 4° étage, boîte 21, Québec (Québec) G1R 5V7; telephone: 418 521-3907, extension 7148; fax: 418 646-6169; email: genevieve.brunet@mffp.gouv.qc.ca

Any person wishing to comment on the draft Regulation is requested to submit written comments within the 45-day period to Julie Grignon, Associate Deputy Minister for Wildlife and Parks, Ministère des Forêts, de la Faune et des Parcs, 880, chemin Sainte-Foy, RC 120, Québec (Québec) G1S 4X4.

LUC BLANCHETTE, Minister of Forests, Wildlife and Parks

Regulation to amend the Parks Regulation

Parks Act (chapter P-9, s. 9, pars. a, b, d, e and n, and s. 9.1, 1st par., subpars. a and b)

1. The Parks Regulation (chapter P-9, r. 25) is amended by replacing section 2 by the following:

"2. In this Regulation:

- (1) "natural environment zone" means the part of the territory of a park reserved for the development of the natural and landscape heritage and characterized by a layout allowing accessibility;
- (2) "maximum preservation zone" means the part of the territory of a park exclusively reserved for the protection of the natural and landscape heritage and that is accessible only exceptionally;
- (3) "preservation zone" means the part of the territory of a park mainly reserved for the protection of the natural and landscape heritage and that is only accessible by means that have little impact on the environment;
- (4) "intensive recreation zone" means the part of the territory of a park occupied by a golf course or an alpine ski centre;
- (5) "services zone" means the part of the territory of a park mainly reserved for reception, lodging or management.".

2. Section 6 is amended:

- (1) by striking out paragraph 3;
- (2) by replacing "in section 8.1" in paragraph 6 by "in section 8.1 or 8.1.1";
 - (3) by adding the following after paragraph 7:
- "(8) persons who enter Parc national du Mont-Orford by chemin du Cèdre, in the municipality of Eastman, for the sole purpose of going to their residence located on the shore of lac Stukely or of returning from there, as well as their guests;

- (9) persons who enter Parc national du Mont-Saint-Bruno by chemin du Lac-Seigneurial for the sole purpose of going to their residence or of returning from there, as well as their guests;
- (10) clients of Centre de villégiature Jouvence who use the equipment and trails maintained by it in Parc national du Mont-Orford.".
- **3.** Section 7 is amended by striking out "Parc national du Bic or" in subparagraph 9 of the first paragraph.
- **4.** Section 11 is amended by striking out "Parc national du Mont-Orford," in paragraph 1.
- **5.** Section 20 is amended by replacing "a herbaceous plant" in subparagraph 1 of the first paragraph by "a plant, a mushroom".
- **6.** Section 22 is amended by striking out "Parc national du Mont-Orford," in the second paragraph.
- **7.** Section 23 is amended by adding the following paragraph at the end:

"Despite the first paragraph, the prohibition concerning the possession of arms does not apply to employees of another contracting party referred to in section 8.1 or 8.1.1 of the Parks Act (chapter P-9) acting in the performance of their functions in a park located north of the 55th parallel."

8. This Regulation comes into force on the fifteenth day following the date of its publication in the *Gazette officielle du Québec*.

102778

Draft Regulation

Professional Code (chapter C-26)

Annual report of professional orders —Amendment

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), that the Regulation to amend the Regulation respecting the annual reports of professional orders, made by the Office des professions du Québec, may be submitted to the Government which may approve it, with or without amendment, on the expiry of 45 days following this publication.

The proposed Regulation redefines the conditions governing the presentation of financial statements in the annual reports of professional orders and adds the remuneration of officers to the information that must be provided.

The draft Regulation has no impact on the public or on enterprises, including small and medium-sized businesses.

Further information may be obtained by contacting Jean-Luc Hunlédé, Direction des affaires juridiques, Office des professions du Québec, 800, place D'Youville, 10e étage, Québec (Québec) G1R 5Z3; telephone: 418 643-6912 or 1 800 643-6912; fax: 418 643-0973.

Any person wishing to comment is requested to submit written comments within the 45-day period to Jean Paul Dutrisac, Chair of the Office des professions du Québec, 800, place D'Youville, 10° étage, Québec (Québec) G1R 5Z3. The comments will be forwarded by the Office to the Minister responsible for the administration of legislation respecting the professions and may also be sent to interested persons, departments and bodies.

JEAN PAUL DUTRISAC, Chair of the Office des professions du Québec

Regulation to amend the Regulation respecting the annual reports of professional orders

Professional Code (chapter C-26, s. 12, 3rd par., subpar. 6, subpar. b)

- **1.** The Regulation respecting the annual reports of professional orders (chapter C-26, r. 8) is amended in section 5:
- (1) by adding "as well as the president's remuneration" at the end of paragraph 1;
 - (2) by inserting the following after paragraph 2:
- "(2.1) the name of the director general and the date on which the director general took office as well as the director general's remuneration;".
- **2.** Sections 22 to 25 are replaced by the following:
- **"22.** The financial statements for each existing fund are to be presented in accordance with the Accounting Standards for Not-for-Profit Organizations (ASNPO) in Part III of the CPA Canada Handbook Accounting.

- **23.** In the operating statement, by means of an additional note or an appendix to the financial statements, the products are apportioned, for each existing fund, among the following items:
 - (1) assessments, including:
 - (a) the annual assessment;
- (b) each of the additional assessments, specifying its purpose;
- (c) each of the special assessments, specifying its purpose;
- (2) the practice of the profession in a partnership or joint-stock company;
- (3) the standards of equivalence for diplomas and training, permits, specialist's certificates, special authorizations, registrations and accreditations;
- (4) the other terms and conditions for the issue of permits or specialist's certificates and their equivalences;
 - (5) professional liability insurance;
 - (6) indemnification;
 - (7) professional inspection;
 - (8) continuing training;
 - (9) discipline;
- (10) illegal practice and unauthorized use of reserved titles;
 - (11) member services;
 - (12) the sale and lease of goods and services;
 - (13) interest and investments;
 - (14) each of the subsidies, specifying its purpose;
 - (15) other products.
- **24.** In the operating statement, by means of an additional note or an appendix to the financial statements, the charges are apportioned, for each existing fund, among the following activities:
- (1) the standards of equivalence for diplomas and training, permits, specialist's certificates, the roll, special authorizations, registrations and accreditations;

- (2) the other terms and conditions for the issue of permits or specialist's certificates and their equivalences;
 - (3) professional liability insurance;
 - (4) indemnification;
 - (5) the committee on training;
 - (6) professional inspection;
 - (7) standards of practice;
 - (8) continuing training;
 - (9) the office of the syndic;
 - (10) conciliation and arbitration of accounts;
 - (11) the review committee;
 - (12) the disciplinary council;
- (13) illegal practice and unauthorized use of reserved titles;
- (14) the board of directors, the executive committee and the annual general meeting;
 - (15) communications;
 - (16) services to members;
- (17) contribution to the Québec Interprofessional Council:
 - (18) other charges.
- 25. In an additional note or in an appendix to the financial statements, the charges associated with each of the activities referred to in paragraphs 1 to 16 of section 24 are apportioned among the following categories:
- (1) the charges directly attributable to an activity and which are easily determinable;
- (2) the share of the general administration costs that include all the charges that are not considered to be the direct costs of an activity.

The information on the method used to apportion the general administration costs to each of the activities are presented in an additional note accompanying the financial statements."

- **3.** For the period of the fiscal year ending in 2018, an order must also apply the provisions of sections 22 to 25 in force on (insert the date preceding the date of coming into force of this Regulation).
- **4.** This Regulation comes into force on the fifteenth day following the date of its publication in the *Gazette officielle du Québec*.

102784

 $\label{eq:local_local_local} Index $$Abreviations: A:$ Abrogated, $N:$ New, $M:$ Modified$

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