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Regulation to amend the Regulation respecting halocarbons and the Regulation respecting hazardous materials

WHEREAS, under subparagraph 1 of the first paragraph of section 53.30 of the Environment Quality Act (chapter Q-2), the Government may, by regulation, classify recoverable and reclaimable residual materials;

WHEREAS, under subparagraph 2 of the first paragraph of section 53.30 of the Act, the Government may, by regulation, prescribe or prohibit, in respect of one or more classes of residual materials, any mode of recovery or reclamation;

WHEREAS, under subparagraph c of subparagraph 6 of the first paragraph of section 53.30 of the Act, the Government may, by regulation, require any class of persons, in particular those operating industrial and commercial establishments, which manufacture, market or otherwise distribute containers, packaging or packaging materials, printed matter or other products, which market products in containers or packaging acquired for that purpose, or, more generally, whose activities generate residual materials, to keep registers and furnish to the Minister of the Environment and the Fight Against Climate Change or the Société québécoise de récupération et de recyclage, as applicable, on the conditions fixed, reports on the quantity and composition of the containers, packaging, packaging materials, printed matter or other products, on the residual materials generated by their activities, and on the results obtained in terms of reduction, recovery or reclamation;

WHEREAS, under subparagraph 2 of the first paragraph of section 70.19 of the Act, the Government may, by regulation, determine any material or object classed as a hazardous material within the meaning of section 1;

WHEREAS, under subparagraph 16 of the first paragraph of section 70.19 of the Act, the Government may, by regulation, control, restrict or prohibit the storage, handling, use, manufacturing, sale, treatment and elimination of hazardous materials;

WHEREAS, under subparagraph 1 of the first paragraph of section 95.1 of the Act, the Government may make regulations to classify contaminants and sources of contamination;

WHEREAS, under subparagraph 3 of the first paragraph of section 95.1 of the Act, the Government may make regulations to prohibit, limit and control sources of contamination and the release into the environment of any class of contaminants for all or part of the territory of Québec;

WHEREAS, under subparagraph 5 of the first paragraph of section 95.1 of the Act, the Government may make regulations to establish standards for the installation and use of any type of apparatus, device, equipment or process designed to control the release of contaminants into the environment;

WHEREAS, under subparagraph 20 of the first paragraph of section 95.1 of the Act, the Government may make regulations to prescribe the records to be kept and preserved by any person or municipality carrying on an activity governed by the Act or the regulations, prescribe the conditions governing their keeping, and determine their form and content and the period for which they must be preserved;

WHEREAS, under subparagraph 21 of the first paragraph of section 95.1 of the Act, the Government may make regulations to prescribe the reports, documents and information that must be provided to the Minister by any person or municipality carrying on an activity governed by the Act or the regulations, determine their form and content and the conditions governing their preservation and sending;

WHEREAS, under section 115.27 of the Act, the Government may, in a regulation made under the Act, specify in particular that a failure to comply with the regulation may give rise to a monetary administrative penalty and determine the amount of the penalty;

WHEREAS, under section 115.34 of the Act, the Government may determine in particular the regulatory provisions made under the Act whose contravention constitutes an offence and renders the offender liable to a fine the minimum and maximum amounts of which are set by the Government or the Minister;

WHEREAS, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), a draft Regulation to amend the Regulation respecting halocarbons and a draft Regulation to amend the Regulation respecting hazardous materials were published in Part 2 of the *Gazette officielle du Québec* on 17 July 2019 with a notice that they may be made by the Government on the expiry of 45 days following that publication;

WHEREAS it is expedient to make the Regulations with amendments;

IT IS ORDERED, therefore, on the recommendation of the Minister of the Environment and the Fight Against Climate Change:

THAT the Regulation to amend the Regulation respecting halocarbons and the Regulation to amend the Regulation respecting hazardous materials, attached hereto, be made.

YVES OUELLET,
Clerk of the Conseil exécutif

Regulation to amend the Regulation respecting halocarbons

Environment Quality Act
(chapter Q-2, s. 53.30, s. 70.19, 1st par., subpars. 2 and 16, s. 95.1, 1st par., subpars. 1, 3, 5, 10, 13, 16, 20 and 21, and ss. 115.27 and 115.34)

1. The Regulation respecting halocarbons (chapter Q-2, r. 29) is amended in section 2 by inserting "in order to favour alternative technologies more respectful of the environment" in the second paragraph after "certain halocarbons".

2. Section 3 is amended

(1) by inserting the following definitions in the first paragraph, in alphabetical order:

""fire extinguisher" means a device capable of extinguishing a fire, or a fire extinguishing system and, unless the context indicates otherwise, the cylinders, pipes, tubes, hoses, valves or other components necessary for their operation; (*extincteur*)

"refrigeration or air conditioning unit" means a refrigeration or air conditioning system or facility, a freezing unit, a heat pump or a dehumidifier and, unless the context indicates otherwise, the compressor, pipes, tubes, hoses, valves or other components necessary for their operation;"; (*appareil de réfrigération ou de climatisation*)

(2) in the definition of "halocarbon" in the first paragraph,

(a) by replacing "that may contain up to 3 carbon atoms or, in the case of a PFC, more than 3 carbon atoms, the structure of which may include hydrogen, fluorine, chlorine, bromine or iodine" by "that contains at least one carbon atom and one halogen atom";

(b) by inserting "in particular" after "it includes";

(3) by inserting "and whose molecular formula is CnHxFyCl(2n+2-x-y), where 0<n<4" at the end of the definition of "HCFC" in the first paragraph;

(4) by inserting "and whose molecular formula is CnHxF(2n+2-x), where 0<n<6" at the end of the definition of "HFC" in the first paragraph;

(5) by striking out the second, third, fourth and fifth paragraphs;

(6) by replacing "third paragraph of section 9" in the sixth paragraph by "subparagraph 3 of the third paragraph of section 5 and the second paragraph of section 9".

3. Section 4 is replaced by the following:

"**4.** A halocarbon referred to in this Regulation is considered to be a hazardous material within the meaning of section 1 of the Environment Quality Act (chapter Q-2).

Subject to sections 11 and 13 of this Regulation, section 21 of the Environment Quality Act applies to a liquid or gaseous halocarbon.

Subject to sections 11 and 13 of this Regulation, sections 70.5.1 and 70.5.3 of the Environment Quality Act apply to a liquid halocarbon but do not apply to a gaseous halocarbon.

Despite the foregoing, sections 70.6 to 70.18.1 of the Environment Quality Act do not apply to a halocarbon referred to in this Regulation.

As well, only the following provisions of the Regulation respecting hazardous materials (chapter Q-2, r. 32) apply to such a halocarbon:

(1) sections 11 and 12, but only in the case of a halocarbon having a boiling point greater than 20°C at an absolute pressure of 101.325 kPa;

(2) Chapter IV, in the case provided for in subparagraph 1 of the fourth paragraph of section 54 of this Regulation.".

4. The following is inserted after section 4:

"**4.1.** Every notice, report, information or document that must be sent to the Minister under this Regulation must be sent electronically.".

5. Section 5 is amended by replacing the third and fourth paragraphs by the following:

"The prohibition in the first paragraph does not apply to halocarbon emissions resulting from

(1) the operation of an air extraction system of a refrigeration or air conditioning unit whose emissions into the atmosphere do not exceed the limit set by the first paragraph of section 27;

(2) the use of a process to manufacture plastic foam or plastic foam products referred to in Division V of Chapter II;

(3) the use of a process to produce magnesium, subject to sulphur hexafluoride (SF6) emissions which are prohibited as of 16 April 2020;

(4) the use of a solvent;

(5) training, research and development activities;

(6) leak tests conducted in accordance with this Regulation; or

(7) the use of a fire extinguisher to prevent, extinguish or control a fire.".

6. Section 6 is amended by adding "or an HCFC" at the end.

7. Section 9 is amended by striking out the second paragraph.

8. Section 10 is amended by replacing the third paragraph by the following:

"In addition, recovery of the halocarbons of a refrigeration or air conditioning unit, other than the unit in a vehicle or a unit designed for household use, must be carried out using the appropriate equipment meeting AHRI Standard 740-1998, Refrigerant Recovery/Recycling Equipment, published by the American Air-Conditioning, Heating and Refrigeration Institute.".

9. Section 11 is amended

(1) by replacing the portion before subparagraph 1 of the first paragraph and that subparagraph 1 by the following:

"The owner of a refrigeration or air conditioning unit having a power rating equal to or greater than 20 kW on which a halocarbon leak is detected must immediately

(1) stop the leak using any appropriate means;";

(2) by replacing "have the halocarbon in the unit or in the part of the unit that was isolated recovered" in the second paragraph by "have the halocarbon in the part of the unit where the leak has been detected recovered and have the quantity of halocarbons released during the leak assessed by a person referred to in section 44";

(3) by replacing "ARI Standard 740" in the third paragraph by "AHRI Standard 740-1998".

10. Section 12 is amended by replacing the first and second paragraphs by the following:

"If the operation of a refrigeration or air conditioning unit or one of its parts should be stopped as a means of stopping a halocarbon leak, but it is necessary to keep the unit in operation to prevent an immediate danger to human life or health, the owner of the unit must so inform the Minister without delay. The requirements in subparagraph 1 of the first paragraph of section 11 and in the second paragraph of that section do not apply in such a case for a period that may not exceed

(1) 14 days for a unit located in the administrative regions of Gaspésie–Îles-de-la-Madeleine, Abitibi-Témiscamingue, Côte-Nord and Nord-du-Québec; or

(2) 7 days for a unit located in any other administrative region.

At the expiry of either period provided for in the first paragraph, the owner must immediately have the halocarbon contained in the unit or in the part of the unit where the leak has been detected recovered and have the unit repaired. If the owner is unable to have the halocarbon recovered, the owner must stop the operation of the unit or of the part where the leak has been detected.

It is then incumbent on the owner of the unit to immediately provide the Minister with a report containing

(1) the owner's name and address;

(2) the address where the unit is located and the type and make of the unit;

(3) for each type of halocarbon contained in the unit:

(a) an assessment of the quantities released daily, in kilograms, which correspond,

i. if the unit was filled before the repair, to the quantities recharged to make the unit operate, excluding any quantity of recovered halocarbon, divided by the number of days of operation of the unit; and

ii. if the unit was not filled before the repair, to the quantity required to completely recharge the unit, excluding any quantity of recovered halocarbon, divided by the number of days of operation of the unit; and

(b) where applicable, the quantities recovered from the unit at the expiry of the period provided for in the first paragraph, in kilograms; and

(4) the number of days of operation of the unit while defective and the circumstances that warranted not being able to stop the leak or not immediately stopping the operation of the unit.".

11. Section 13 is replaced by the following:

"**13.** Every person or municipality that accidentally releases more than 10 kg of liquid halocarbons into the environment must immediately inform the Minister.

The person or municipality must also, not later than 31 March of the year following the release year, provide the Minister with a report that states the name and address of the person or municipality and, for each release,

(1) the date and place of the release;

(2) the type of unit from which the release originated;

(3) the type of halocarbon released and in what state;

(4) an assessment of the quantity of halocarbon released, in kilograms;

(5) the name of the person assessing the quantity of halocarbon released; and

(6) the cause of the release and, if applicable, a brief description of the corrections made to the unit.

Every person or municipality that accidentally releases more than 10 kg of gaseous halocarbons into the environment must provide the Minister with a report containing the information required by the second paragraph, within the same timeframe.".

12. Section 14 is replaced by the following:

"**14.** Every person or municipality that picks up a refrigeration or air conditioning unit in connection with a residual materials collection service must, as soon as possible, recover the halocarbons contained in the cooling system of the unit or have them recovered using the appropriate equipment. The halocarbons recovered must be confined within a recovery container designed for that purpose.

The person or municipality is also required to see that each unit so emptied bears a label indicating that it has been emptied of halocarbons, the name of the person who carried out the operation and the name of the enterprise for which the person works, the number of the person's environmental qualification attestation and the date of the operation.

In the case of a unit having a power rating equal to or greater than 4 kW or a unit designed for non-household use, the recovery of halocarbons must be carried out by means of appropriate equipment whose effectiveness is equal to or greater than AHRI Standard 740-1998 referred to in the third paragraph of section 10.".

13. Section 15 is amended

(1) by replacing everything that follows "for parts only must," in the first paragraph by "as soon as possible and before dismantling the components that contain halocarbons or disposing of them for destruction, recover or have the halocarbons recovered by means of the appropriate equipment. The halocarbons recovered must be confined within a recovery container designed for that purpose.";

(2) by replacing the second and third paragraphs by the following:

"The person is also required to see that each unit or part so emptied bears a label indicating that it has been emptied of halocarbons, the name of the person who carried out the operation and the name of the enterprise for which the person works, the number of the person's environmental qualification attestation and the date of the operation.

In the case of a unit having a power rating equal to or greater than 4 kW or a unit designed for non-household use, the halocarbons must be recovered by means of appropriate equipment whose effectiveness is equal to or greater than AHRI Standard 740-1998 referred to in the third paragraph of section 10.".

14. The heading of Division I of Chapter II is replaced by the following:

"**DIVISION I**
GENERAL".

15. The following is inserted after section 17:

"**17.1.** The owner of a refrigeration or air conditioning unit referred to in Division II of this Chapter must see that the unit bears a label, on a visible and readily accessible part, showing the following information:

(1) the type of halocarbon contained in the unit and its identification code according to the most recent version of standard ANSI/ASHRAE 34, Designation and Safety Classification of Refrigerants, published by the American Society of Heating, Refrigerating and Air-Conditioning Engineers;

(2) the halocarbon charge in the unit, in kilograms if the charge is less than 1,000 kg or in metric tons if the charge is equal to or greater than 1,000 kg; and

(3) the date on which the information is up-to-date.

The first paragraph applies as of 16 April 2021 to every person or municipality that, on 16 April 2020, was the owner of a refrigeration or air conditioning unit referred to in section 18.

This section does not apply to a transport refrigeration unit.".

16. Section 18 is replaced by the following:

"**18.** For the purposes of this Division, the following classes of units are established:

(1) transport refrigeration units;

(2) refrigeration units having a power rating of less than 4 kW designed for commercial, industrial or institutional use, except refrigerated vending machines;

(3) air conditioning units having a power rating of less than 4 kW designed for commercial, industrial or institutional use, except refrigerated vending machines;

(4) refrigeration units having a power rating equal to or greater than 4 kW but less than 20 kW designed for commercial, industrial or institutional use;

(5) air conditioning units having a power rating equal to or greater than 4 kW but less than 20 kW designed for commercial, industrial or institutional use;

(6) refrigeration units having a power rating equal to or greater than 20 kW;

(7) air conditioning units having a power rating equal to or greater than 20 kW;

(8) refrigerated vending machines; and

(9) chillers.".

17. Section 19 is replaced by the following:

"**19.** No person may manufacture, sell, distribute or install a unit referred to in section 18 designed to operate with a CFC or an HCFC.

Despite the foregoing, the prohibition in the first paragraph does not apply if the unit has been converted to operate with a halocarbon other than a CFC or an HCFC, or with a substance other than a halocarbon.".

18. Section 20 is amended

(1) by inserting "or, as of 16 October 2020, operate" in the first paragraph after "refill";

(2) by inserting "an HCFC or with" in the second paragraph after "other than a CFC or".

19. Section 21 is revoked.

20. The Regulation is amended by replacing everything appearing between section 21 and section 23 by the following:

"**21.1.** As of 1 January 2021, no person may install in a commercial, industrial or institutional establishment a refrigeration unit having a power rating equal to or greater than 50 kW used to preserve food and designed to operate with a halocarbon having a global warming potential (GWP) of more than 150.

"**21.2.** No person may sell, distribute or install any of the following units as of the dates indicated below:

(1) 1 January 2021, in the case of a unit referred to in paragraph 2, 4 or 6 of section 18 and designed to operate with a halocarbon having a global warming potential (GWP) of more than 1,500;

(2) 1 January 2025, in the case of a unit referred to in paragraph 1 of section 18 and designed to operate with a halocarbon having a global warming potential (GWP) of more than 2,200; or

(3) 1 January 2025, in the case of a unit referred to in paragraph 9 of section 18 and designed to operate with a halocarbon having a global warming potential (GWP) of more than 750.

The prohibition in the first paragraph does not apply if the unit, as applicable,

(1) is designed to maintain an internal temperature equal to or less than –50°C; or

(2) meets the conditions set out in section 66 of the Ozone-depleting Substances and Halocarbon Alternatives Regulations (SOR/2016-237).

"**22.** The owner of a unit referred to in paragraph 6, 7 or 9 of section 18 must ensure that all components containing or intended to contain a halocarbon are leak tested once a year.

The leak test must be conducted using an electronic leak detector with a sensitivity of at least 5 g per year as to the type of halocarbon used.

The owner of a unit that has been repaired following the detection of a leak must conduct another leak test one month after the unit is reactivated.".

21. Sections 23 to 26 are revoked.

22. Section 27 is amended by replacing "chiller" in the first paragraph by "unit referred to in paragraph 6 of section 18".

23. Section 28 is revoked.

24. Division IV of Chapter II is renumbered III.

25. Section 31 is replaced by the following:

"**31.** Any person who, while an air conditioning unit referred to in this Division is being serviced, becomes aware of a defect that may cause a halocarbon leak, or any person who repairs, modifies, converts or dismantles components that contain a halocarbon, must recover the halocarbon present in the unit. Prior to the recovery, the nature of the halocarbon must be identified using a device designed for that purpose. The halocarbon must be recovered by means of equipment whose effectiveness is equal to or greater than the standard indicated below and in force at the time the equipment is purchased, in respect of each type of halocarbon:

(1) for the recovery of CFC-12, if the equipment simultaneously recycles the halocarbon: SAE Standard J1990: Recovery and Recycle Equipment for Mobile Automotive Air-Conditioning Systems, published by SAE International, an American standards body;

(2) for the recovery of CFC-12, in any case other than the case in paragraph 1: SAE Standard J2209 Refrigerant Recovery Equipment for Mobile Automotive Air-Conditioning Systems, published by the body referred to in paragraph 1;

(3) for the recovery of HFC-134a, if the equipment simultaneously recycles the halocarbon: SAE Standard J2788 HFC-134a (R-134a) Recovery/Recycling Equipment and Recovery/Recycling/Recharging for Mobile Air-Conditioning Systems, published by the body referred to in paragraph 1;

(4) for the recovery of HFC-134a, in any case other than the case in paragraph 3: SAE Standard J2810 HFC-134a (R-134a) Refrigerant Recovery Equipment for Mobile Automotive Air-Conditioning Systems, published by the body referred to in paragraph 1;

(5) for the recovery of HFO-1234yf, if the equipment simultaneously recycles the halocarbon: SAE Standard J2843 R-1234yf [HFO-1234yf] Recovery/Recycling/Recharging Equipment for Flammable Refrigerants for Mobile Air-Conditioning Systems, published by the body referred to in paragraph 1; and

(6) for the recovery of HFO-1234yf, in any case other than the case in paragraph 5: SAE Standard J2851 Recovery Equipment for Contaminated R-134a of R-1234yf Refrigerant from Mobile Automotive Air-Conditioning Systems, published by the body referred to in paragraph 1.".

26. Section 32 is amended in the first paragraph

(1) by inserting "without delay and" after "must,";

(2) by replacing everything that follows "halocarbons contained in the unit or components" by ". The halocarbon must be recovered by means of appropriate equipment whose effectiveness is equal to or greater than one of the standards referred to in section 31, according to the type of halocarbon and the type of operation. The halocarbons recovered must be confined within a recovery container designed for that purpose.".

27. Division V of Chapter II is renumbered IV.

28. Section 33 is amended by replacing the second paragraph by the following:

"As of 16 June 2020, no person may install a fire extinguisher operating with HFC-23 or a PFC.".

29. Section 37 is amended in the portion before paragraph 1

(1) by inserting ", other than a portable extinguisher," after "on a fire extinguisher";

(2) by striking out "on the form provided by the Minister".

30. Division VI of Chapter II is renumbered V.

31. Section 39 is amended

(1) by replacing "contains a CFC or requires a CFC" by "contains or requires an HCFC or a CFC" at the end of the first paragraph;

(2) by replacing the second and third paragraphs by the following:

"As of 1 January 2021, no person may manufacture plastic foam or a product containing plastic foam if the foam contains or requires for its manufacturing a halocarbon having a global warming potential (GWP) of more than 150.

As of 1 July 2021, no person may sell or distribute such plastic foam or a product containing it.

The second and third paragraphs do not apply if the plastic foam or product containing plastic foam, as applicable,

(1) is used for military, space or aeronautical purposes; or

(2) meets the conditions set out in section 66 of the Ozone-depleting Substances and Halocarbon Alternatives Regulations (SOR/2016-237).".

32. The heading and number of Division VII of Chapter II are replaced by the following:

"**DIVISION VI**
STERILIZATION AND SOLVENTS".

33. The Regulation is amended in Chapter II by striking out

"**DIVISION VIII**
SOLVENTS".

34. Section 43 is amended

(1) by replacing the first paragraph by the following:

"Only persons having the knowledge and attestation required by section 44 may install, service, repair, modify, dismantle or recondition a refrigeration or air conditioning unit designed or converted to operate with a halocarbon or treat, charge, transfer or purge the halocarbon charge of such a unit.";

(2) by striking out "or 45" in the second, third and fourth paragraphs.

35. Section 44 is replaced by the following:

"**44.** Persons who have taken and successfully completed an awareness training course approved by the Minister on the environmental impact of the operations referred to in section 43 have the qualifications required to carry out those operations and are issued a labour force environmental qualification attestation by the Minister of Employment and Social Solidarity or the Commission de la construction du Québec.

The training referred to in the first paragraph must enable the persons who receive it to

(1) have an understanding of Québec and Canadian laws and regulations respecting halocarbons;

(2) be aware of the environmental issues associated with emissions of halocarbons into the atmosphere; and

(3) learn the appropriate practices to apply to prevent halocarbon emissions, including the use of the appropriate halocarbon recovery and treatment equipment.".

36. Section 45 is revoked.

37. Section 46 is replaced by the following:

"**46.** Every person who carries out work referred to in section 43 must carry on his or her person the duly signed labour force environmental qualification attestation referred to in the first paragraph of section 44 and show it on request.".

38. Section 47 is revoked.

39. Section 48 is amended

(1) by replacing "attestation referred to in section 46" in the portion preceding paragraph 1 by "labour force environmental qualification attestation issued under the first paragraph of section 44";

(2) by replacing paragraph 4 by the following:

"(4) the trade of the holder, if applicable;".

40. Section 49 is amended

(1) by replacing "that issues labour force environmental qualification attestations referred to in section 46" in the portion preceding subparagraph 1 of the first paragraph by "referred to in the first paragraph of section 44 that issues labour force environmental qualification attestations in accordance with that section";

(2) by replacing subparagraph 4 of the first paragraph by the following:

"(4) the trade of the holder, if applicable.";

(3) by adding "and provide it to the Minister on request" at the end of the second paragraph;

(4) by striking out the third paragraph.

41. Section 50 is amended by striking out "or recognized".

42. Section 51 is amended by striking out "or recognized" in the first paragraph.

43. The heading of Chapter IV is replaced by the following:

"**CHAPTER IV**
TAKE-BACK, TREATMENT AND ELIMINATION OF USED HALOCARBONS AND MARKETING CONTAINERS".

44. The following is inserted after the heading of Chapter IV:

"**51.1.** For the purposes of this Chapter,

"eliminate" a halocarbon or a halocarbon container means destroying the used halocarbon using an incineration or chemical process so that the nature of the halocarbon is permanently altered;

"treat" a halocarbon or a halocarbon container means one of the following actions:

(1) "recycling", namely the rough cleaning of impurities in the used halocarbon without taking it back to its original specifications as a virgin product;

(2) "regeneration", namely the treatment of the used halocarbon so as to take it back to its original specifications as a virgin product; or

(3) "reclamation", namely the use of the used halocarbon for a use other than the original use for which it was manufactured, which may require a certain prior treatment.".

45. Chapter IV is amended by striking out

"**DIVISION I**
RETURN OF RECOVERED HALOCARBONS AND THEIR CONTAINERS".

46. Section 52 is amended by replacing "This Division" by "This Chapter".

47. Section 53 is amended

(1) by adding "or if the colour of the container makes it possible to identify the halocarbon it contains. The supplier or wholesaler must then treat or eliminate the halocarbon or deliver it to a person referred to in subparagraph 1 or 2 of the first paragraph of section 54 for treatment or elimination." at the end of the third paragraph;

(2) by replacing "to deliver or have the container delivered to another enterprise or body able to reclaim or eliminate it" in the fourth paragraph by "to treat or eliminate it or to deliver it to a person referred to in subparagraph 1 or 2 of the first paragraph of section 54 for treatment or elimination".

48. Section 54 is replaced by the following:

"**54.** A person who has recovered a halocarbon from a unit and is unable to treat or eliminate it must, not later than 45 days following the date on which the container used for the recovery of the used halocarbon is filled to its maximum capacity, take it

(1) to the supplier or any other halocarbon wholesaler; or

(2) to any other person in Québec or elsewhere who is able to treat or eliminate it.

The supplier or wholesaler referred to in subparagraph 1 of the first paragraph is required to take back the used halocarbons that are returned if they are of the same type as the halocarbons the supplier or wholesaler sells or distributes, provided that

(1) the halocarbons are confined within a recovery container designed for that purpose;

(2) a label is affixed to the recovery container identifying the type of halocarbon it contains; and

(3) the recovery container contains not more than one type of halocarbon and no substance other than a halocarbon, except water or oil from normal use or other residues generated by normal halocarbon degradation.

The supplier or wholesaler referred to in subparagraph 1 of the first paragraph is also required to issue a duly dated and signed receipt to every person or municipality that returns a used halocarbon stating the name of the supplier or wholesaler and specifying the name of the person or municipality that returned the halocarbon and, in the case of a natural person, the name and address of the enterprise employing the person and the type and estimated quantity of halocarbon returned.

A supplier or wholesaler referred to in subparagraph 1 of the first paragraph that is unable to treat or eliminate the used halocarbon returned must

(1) store it indoors and, if applicable, in accordance with Chapter IV of the Regulation respecting hazardous materials (chapter Q-2, r. 32) and the Regulation respecting occupational health and safety (chapter S-2.1, r. 13); and

(2) take it, within 90 days, to one of the persons referred to in subparagraph 1 or 2 of the first paragraph.".

49. Section 55 is replaced by the following:

"**55.** Where a used halocarbon recovered does not meet the requirements of the second paragraph of section 54, it is the responsibility of the person who recovered the halocarbon or, as the case may be, the supplier or wholesaler that took it back despite the halocarbon not being compliant, to deliver the halocarbon to another person able to treat or eliminate it.

55.1. Where the owner of a unit from which a used halocarbon was recovered retains ownership of the halocarbon, the person who recovered it is exempt from the requirements of the first paragraph of section 54 and section 55. Those requirements then become the responsibility of the owner of the unit.

Despite the foregoing, the person who recovered the used halocarbon is required to inform the owner of the unit of the requirements to be complied with by giving the owner a copy of the provisions of this Chapter, and to enter in the log maintained pursuant to section 59 the name and address of the owner keeping the used halocarbon recovered.".

50. Chapter IV is amended by striking out

"**DIVISION II**
RECLAMATION OF HALOCARBONS AND RECOVERED CONTAINERS AND ELIMINATION OF CFCS AND HALONS".

51. Section 56 is replaced by the following:

"**56.** A person who recovers or receives a used halocarbon with a view to treating or eliminating it must, within 12 months following the recovery or receipt of the used halocarbon, personally treat or eliminate it or deliver it to another person able to treat or eliminate it.

The person must also comply with the storage conditions set out in subparagraph 1 of the fourth paragraph of section 54.

In addition, the person is bound by those requirements with respect to recovered non-refillable pressurized containers marketed before 23 January 2005.".

52. Section 57 is amended in the second paragraph

(1) by replacing "CFC, HFC, HCFC, halon and PFC" in the portion before subparagraph *a* of subparagraph 2 by "halocarbon";

(2) by inserting "and address" in subparagraph *a* of subparagraph 2 after "the name";

(3) by replacing subparagraph 3 by the following:

"(3) a statement by the person producing the report that the information it contains is accurate.".

53. The following is inserted after section 57:

"**57.1.** All persons who purchase a halocarbon for personal use in the course of their commercial, industrial or institutional activities and who are the first importer of the halocarbon into Québec must, not later than 31 March of each year, provide the Minister with a report on their purchases for the preceding calendar year. The report must contain the information required by subparagraph 1, subparagraph *a* of subparagraph 2 and subparagraph 3 of the second paragraph of section 57.".

54. Section 59 is amended

(1) by replacing "work referred to in section 9, 10, 31, 32 or 36, or work referred to in section 15 with respect to units other than household units" in the portion before subparagraph 1 of the first paragraph by "one of the operations referred to in section 43 with respect to units designed for non-household use";

(2) by inserting "the make, model, model year, serial number and" in subparagraph 2 of the first paragraph after "for a vehicle,";

(3) by inserting ", the number of the person's labour force environmental qualification attestation" in subparagraph 5 of the first paragraph after "the work";

(4) by replacing "in the second and third paragraphs of section 55" in subparagraph 6 of the first paragraph by "in section 55.1";

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

"The person must also give the owner of the unit, other than a vehicle's air conditioning unit, a copy of the information entered pursuant to the first paragraph.".

55. Section 60 is amended

(1) by replacing "3" wherever it appears by "5";

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

"The persons referred to in the first and second paragraphs are required to provide the Minister, on request, with the log or the information kept.".

56. The heading of Division III of Chapter V is replaced by the following:

"**DIVISION III**
REPORT ON THE TAKE-BACK AND TREATMENT OF USED HALOCARBONS".

57. Section 61 is replaced by the following:

"**61.** Not later than 31 March of each year, a supplier or enterprise that takes back used halocarbons, or any other person who recovers such halocarbons to be treated or eliminated by it or by another person, must provide the Minister with a report showing, for the preceding calendar year and in respect of each type of halocarbon taken back by the supplier or enterprise or, as applicable, recovered by the person,

(1) the quantities of used halocarbons, expressed in kilograms;

(2) the quantities of recovery containers taken back, for each size; and

(3) the name and address of each enterprise, supplier or any other person to whom the used halocarbons were delivered for treatment or elimination, specifying the quantity for each and, as applicable, the type of treatment planned or applied.

The requirement under the first paragraph does not apply to a person who has recovered used halocarbons and returns them to the unit from which they was recovered or places them in another unit belonging to the enterprise.".

58. Section 61.1 is amended

(1) by inserting the following before paragraph 1:

"(0.1) to send any notice, document or information in accordance with the conditions set out in this Regulation or any report other than the report referred to in the third paragraph of section 12;";

(2) by replacing "in accordance with the second paragraph of section 9, 14, 15 or 32" in paragraph 1 by "in accordance with the conditions set out in the second paragraph of section 14, 15 or 32";

(3) by replacing paragraph 2 by the following:

"(2) to carry on his or her person or produce on request a labour force environmental qualification attestation in accordance with section 46;";

(4) by inserting the following after paragraph 2:

"(2.1) to take back a halocarbon, in accordance with the second paragraph of section 54 or to issue a receipt, in accordance with the third paragraph of section 54;

(2.2) to inform the owner of a unit referred to in the first paragraph of section 55.1 of the requirements to be complied with by the owner, in accordance with the conditions set out in the second paragraph of that section, or to enter the required information in the log, in accordance with the second paragraph of that section;";

(5) by inserting "or to provide the information to the Minister on request" in paragraph 4 after "entered in the log".

59. Section 61.2 is amended by replacing everything that follows "any person who fails" by the following:

"(1) to provide the Minister with a report containing the information required by the third paragraph of section 12, in accordance with the conditions set out in that paragraph; and

(2) to ensure that a label complying with the conditions set out in section 17.1 is affixed to a unit referred to therein.".

60. Section 61.3 is amended

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

"(1) to conduct a leak test, in the cases and on the conditions set out in the first paragraph of section 9 or the first, second or third paragraph of section 22;

(1.1) to have the quantity of halocarbons released during a leak assessed, in accordance with the second paragraph of section 11;";

(2) by inserting the following after subparagraph 1 of the second paragraph:

"(1.1) uses sulphur hexafluoride (SF_6) to conduct a leak test, in contravention of the second paragraph of section 9;";

(3) by striking out "or 45" in subparagraph 2 of the second paragraph.

61. Section 61.4 is amended

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

"(1) to use the appropriate equipment to recover a halocarbon or halon or, where applicable, to confine a halocarbon or halon within a recovery container designed for that purpose, in accordance with the first or third paragraph of section 10, the third paragraph of section 11, the first or third paragraph of section 14 or 15, section 31 or the first paragraph of section 32 or 36, in the cases provided for therein;";

(2) by replacing "in the second paragraph of section 31" in subparagraph 3 of the first paragraph by "in section 31";

(3) by replacing subparagraph 4 of the first paragraph by the following:

"(4) to comply with any of the conditions set out in section 53, the first or fourth paragraph of section 54, section 55, the first paragraph of section 55.1 or section 56.".

62. Section 61.5 is amended

(1) by striking out "subparagraph 1 or 2 of" and ", as the case may be" in subparagraph 1;

(2) by replacing paragraph 2 by the following:

"(2) installs a unit referred to in section 21.1, in contravention of that section.".

63. Section 61.6 is amended

(1) by replacing subparagraphs 3 and 4 of the first paragraph by the following:

"(3) manufactures, sells, distributes or installs a unit referred to in section 18, in contravention of section 19 or 21.2, or a unit referred to in section 30, in contravention of that section;

(4) refills or operates a unit referred to in the first paragraph of section 20 with a CFC, in contravention of that section;

(4.1) repairs, transforms or modifies a unit designed to operate with a CFC, in contravention of the second paragraph of section 20 or the second paragraph of section 30;";

(2) by striking out subparagraphs 5 and 6 of the first paragraph;

(3) by replacing subparagraph 7 of the first paragraph by the following:

"(7) "refills an air conditioning unit with a CFC, in contravention of the first paragraph of section 30;";

(4) by replacing "section 33" in subparagraph 8 of the first paragraph by "the first paragraph of section 33, or installs a fire extinguisher operating with HFC-23 or a PFC, in contravention of the second paragraph of that section";

(5) by replacing subparagraph 2 of the second paragraph by the following:

"(2) a solvent or a product referred to in the first paragraph of section 41 in conditions other than one of the conditions set out in the second paragraph of that section;".

64. Section 61.7 is amended

(1) by replacing paragraph 2 by the following:

"(2) fails to recover or have recovered a halocarbon in the cases provided for in section 10, the second paragraph of section 11, the first paragraph of section 14, or sections 15, 31, 32 or 36;";

(2) by replacing "or second paragraph of section 11 or the first" in paragraph 3 by "paragraph of section 11 or the second".

65. Section 62 is amended by replacing "the second paragraph of section 9, 14, 15 or 32, or section 46, 47," by "section 4.1, the second paragraph of section 14, 15 or 32, section 46, the second or third paragraph of section 54, the second paragraph of section 55.1 or section".

66. Section 63 is amended by replacing "the second paragraph of section 12 or 13 or section 37, the second paragraph of section 57 or section 61" by "the third paragraph of section 12, the second paragraph of section 13, section 17.1, 37, 57, 57.1 or 61".

67. Section 64 is amended by replacing everything that follows "Every person who" by the following:

"(1) contravenes section 7, the first or second paragraph of section 9, section 22, 43, 50 or 51,

(2) fails to have an assessment made of the quantity of halocarbon released during a leak, in accordance with the second paragraph of section 11,

commits an offence and is liable, in the case of a natural person, to a fine of $2,500 to $250,000 or, in other cases, to a fine of $7,500 to $1,500,000.".

68. Section 65 is amended by replacing paragraphs 1 and 2 by the following:

"(1) fails to use the appropriate equipment to recover a halocarbon or halon or, where applicable, to confine a halocarbon or halon within a recovery container designed for that purpose, in accordance with the first or third paragraph of section 10, the third paragraph of section 11, the first or third paragraph of section 14 or 15, or the first paragraph of section 32 or 36, in the cases provided for therein, or

(2) contravenes section 16, the first paragraph of section 27, section 31 or 53, the first or fourth paragraph of section 54, section 55, the first paragraph of section 55.1 or section 56,".

69. Section 66 is amended by replacing paragraph 1 by the following:

"(1) contravenes the first paragraph of section 13 or section 21.1,".

70. Section 67 is amended by replacing "or 8, any of sections 19 to 21, section 23, the second paragraph of section 24, section 26, 30, 33, 34 or any of sections 39 to 42" by ", 8, 19, 20, 21.2, 30, 33 or 34 or any of sections 39 to 42".

71. Section 67.1 is amended

(1) in paragraph 1, by replacing everything that follows "situations referred to" by "in the first or second paragraph of section 11, the first paragraph of section 14 or 15, section 31, the first paragraph of section 32 or section 36,";

(2) in paragraph 2, by inserting "or second" after "first".

72. Schedule I is replaced by the following:

"**SCHEDULE I**

(s. 3)

Part A – Certain halocarbons with an ozone depleting potential (ODP) and a global warming potential (GWP)

Category 1 – Chlorofluorocarbons (CFC)

Type	Chemical name	Crude chemical formula	CAS No.[1]	ODP[2]	GWP[3]
CFC-11	trichlorofluoromethane	CCl_3F	75-69-4	1.0	4,750
CFC-12	dichlorodifluoromethane	CCl_2F_2	75-71-8	1.0	10,900
CFC-13	chlorotrifluoromethane	CF_3Cl	75-72-9	1.0	14,400
CFC-113	1,1,2-trichloro-1,2,2 trifluoroethane	CCl_2FCClF_2	76-13-1	0.8	6,130
CFC-114	1,2-dichloro-1,1,2,2 tetrafluoroethane	$CClF_2CClF_2$	76-14-2	1.0	10,000
CFC-115	1-chloro-1,1,2,2,2-pentafluoroethane	$CClF_2CF_3$	76-15-3	0.6	7,370
CFC-500	dichlorodifluoromethane (CFC-12) 73.8% + 1,1-difluoroethane (HFC-152a) 26.2%	CCl_2F_2 + CH_3CHF_2	-----	0.7	-----
CFC-502	chlorodifluoromethane (HCFC-22) 48.8% + 1-chloro-1,1,2,2,2-pentafluoroethane (CFC-115) 51.2%	CHF_2Cl + $CClF_2CF_3$	-----	0.3	-----
CFC-503	trifluoromethane (HFC-23) 40.1% + chlorotrifluoromethane (CFC-13) 59.9%	CHF_3 + CF_3Cl	-----	0.6	-----

Category II – Bromofluorocarbons (halons)

Type	Chemical name	Crude chemical formula	CAS No.[1]	ODP[2]	GWP[3]
Halon 1211	bromochlorodifluoromethane	$CBrClF_2$	353-59-3	3	1,890
Halon 1301	bromotrifluoromethane	$CBrF_3$	75-63-8	10	7,140
Halon 2402	1,2-dibromo-1, 1, 2,2-tetrafluoroethane	$CF_2BrCBrF_2$	124-73-2	6	1,640

Category III – Bromocarbons

Type	Chemical name	Crude chemical formula	CAS No.[1]	ODP[2]	GWP[3]
n-Propyl bromide	1-bromopropane	$CH_2BrCH_2CH_3$	106-94-5	0.018[4]	0,31[4]
Methyl bromide	methyl bromide	CH_3Br	74-83-9	0.6	5

Category IV – Chlorocarbons

Type	Chemical name	Crude chemical formula	CAS No.[1]	ODP[2]	GWP[3]
Methylchloroform	1, 1,1-trichloroethane	CH_3CCl_3	71-55-6	0.1	146
Carbon tetrachloride	tetrachloromethane	CCl_4	56-23-5	1.1	1,400

Category V – Hydrochlorofluorocarbons (HCFC)

Subcategory A – Saturated hydrochlorofluorocarbons (HCFC)

Type	Chemical name	Crude chemical formula	CAS No.[1]	ODP[2]	GWP[3]
HCFC-21	dichlorofluoromethane	$CHFCl_2$	75-43-4	0.04	151
HCFC-22	chlorodifluoromethane	CHF_2Cl	75-45-6	0.055	1,810
HCFC-31	chlorofluoromethane	CH_2FCl	593-70-4	0.02	--------
HCFC-123	2,2-dichloro-1, 1,1-trifluoroethane	CF_3CHCl_2	306-83-2	0.02	77
HCFC-124	2-chloro-1, 1, 1,2-tetrafluoroethane	CF_3CHClF	2837-89-0	0.022	609
HCFC-141b	1,1-dichloro-1-fluoroethane	CH_3CCl_2F	1717-00-6	0.11	725
HCFC-142b	1-chloro-1,1difluoroethane	CH_3CClF_2	75-68-3	0.065	2,310
HCFC-225ca	1,1-dichloro-2, 2, 3, 3,3-pentafluoropropane	$CF_3CF_2CHCl_2$	422-56-0	0.025	122
HCFC-225cb	1,3-dichloro-1, 2, 2, 3,3-pentafluoropropane	CF_2ClCF_2CHClF	507-55-1	0.033	595

Subcategory B – Unsaturated hydrochlorofluorocarbons (HCFO)

Type	Chemical name	Crude chemical formula	CAS No.[1]	ODP[5]	GWP[6]
HCFO-1233zd(E)	trans-1-chloro-3,3,3-trifluoroprop-1-ene	$C_3H_2ClF_3$	102687-65-0	≤0.0004	1

Part B – Certain halocarbons with a global warming potential exclusively

Category I – Hydrofluorocarbons (HFC)

Subcategory A – Saturated hydrofluorocarbons (HFC)

Type	Chemical name	Crude chemical formula	CAS No.[1]	GWP[3]
HFC-23	trifluoromethane	CHF_3	75-46-7	14,800
HFC-32	difluoromethane	CH_2F_2	75-10-5	675
HFC-41	fluoromethane	CH_3F	593-53-3	92
HFC-125	pentafluoroethane	CHF_2CF_3	354-33-6	3,500
HFC-134	1, 1, 2,2-tetrafluoroethane	CHF_2CHF_2	359-35-3	1,100
HFC-134a	1, 1, 1,2-tetrafluoroethane	CH_2FCF_3	811-97-2	1,430
HFC-143	1, 1,2-trifluoroethane	CH_2FCHF_2	430-66-0	353
HFC-143a	1, 1,1-trifluoroethane	CH_3CF_3	420-46-2	4,470
HFC-152	1,2-difluoroethane	CH_2FCH_2F	624-72-6	53
HFC-152a	1,1-difluoroethane	CH_3CHF_2	75-37-6	124
HFC-161	fluoroethane	CH_3CH_2F	353-36-6	12
HFC-227ea	1, 1, 1, 2, 3, 3,3-heptafluoropropane	CF_3CHFCF_3	431-89-0	3,220
HFC-236cb	1, 1, 1, 2, 2,3-hexafluoropropane	$CH_2FCF_2CF_3$	677-56-5	1,340
HFC-236ea	1, 1, 1, 2, 3,3-hexafluoropropane	CHF_2CHFCF_3	431-63-0	1,370
HFC-236fa	1, 1, 1, 3, 3,3-hexafluoropropane	$CF_3CH_2CF_3$	690-39-1	9,810
HFC-245ca	1, 1, 2, 2,3-pentafluoropropane	$CH_2FCF_2CHF_2$	679-86-7	693
HFC-245fa	1, 1, 1, 3,3-pentafluoropropane	$CHF_2CH_2CF_3$	460-73-1	1,030
HFC-365mfc	1, 1, 1, 3,3-pentafluorobutane	$CH_3CF_2CH_2CF_3$	406-58-6	794
HFC-43-10mee	1, 1, 1, 2, 2, 3, 4, 5, 5,5-decafluoropentane	$CF_3CHFCHFCF_2CF_3$	138495-42-8	1,640

Subcategory B – Unsaturated hydrofluorocarbons (HFO)

Type	Chemical name	Crude chemical formula	CAS No.[1]	GWP[6]
HFO-1234yf	2, 3, 3,3-tetrafluoropropene	$CF_3CF=CH_2$	754-12-1	<1
HFO-1234ze	trans-1, 3, 3,3-tetrafluoropropene	$CHF=CHCF_3$	29118-24-9	<1

Category II – Perfluorocarbons (PFC)

Type	Chemical name	Crude chemical formula	CAS No.[1]	GWP[3]
PFC-14	tetrafluoromethane	CF_4	75-73-0	7,390
PFC-116	hexafluoroethane	C_2F_6	76-16-4	12,200
PFC-218	octafluoropropane	C_3F_8	76-19-7	8,830
PFC-318	octafluorocyclobutane	C_4F_8	115-25-3	10,300
PFC-31-10	decafluorobutane	C_4F_{10}	355-25-9	8,860
PFC-41-12	dodecafluoropentane	C_5F_{12}	678-26-2	9,160
PFC-51-14	tetradecafluorohexane	C_6F_{14}	355-42-0	9,300

[1] The numbers entered in respect of the substances listed in this Schedule correspond to the identification code assigned by the Chemical Abstract Services division of the American Chemical Society.

[2] Handbook for the Montreal Protocol on Substances that Deplete the Ozone Layer, twelfth edition, published by the United Nations Environment Programme in 2018.

[3] Fourth Assessment Report adopted by the Intergovernmental Panel on Climate Change in 2007.

[4] USA Federal Register 40 CFR part 82: Protection of Stratospheric Ozone: Listing of Substitutes for Ozone-Depleting Substances-n-Propyl Bromide/Volume 68/No. 106/ June 3, 2003, p. 33303.

[5] Scientific Assessment of Ozone Depletion: Global Ozone Research and Monitoring Project–Report No. 58, published by the World Meteorological Organization in 2018.

[6] Fifth Assessment Report adopted by the Intergovernmental Panel on Climate Change in 2013.”.

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

Regulation to amend the Regulation respecting hazardous materials

Environment Quality Act
(chapter Q-2, s. 70.19, 1st par., subpars. 2 and 16, s. 95.1, 1st par., subpars. 1 and 3, and ss. 115.27 and 115.34)

1. The Regulation respecting hazardous materials (chapter Q-2, r. 32) is amended in section 1 by replacing "paragraph 21" by "the first paragraph".

2. Section 4 is amended by replacing the portion before paragraph 1 by the following:

"In addition to a halocarbon that is also considered to be a hazardous material to the extent provided for in section 4 of the Regulation respecting halocarbons (chapter Q-2, r. 29), the following materials or objects are considered to be hazardous materials:".

3. Section 6 is amended by replacing "paragraph 21" in the portion before subparagraph 1 of the first paragraph by "the first paragraph".

4. Section 7.1 is revoked.

5. Section 9 is amended by striking out the second paragraph.

6. Section 138.5 is amended by replacing "subparagraph 2 of the first paragraph" in subparagraph *a* of paragraph 1 by "paragraph 2".

7. Section 138.7 is amended by replacing "subparagraph 1 or 3 of the first paragraph" in paragraph 2 by "paragraph 1 or 3".

8. Section 143 is amended by striking out "of the first paragraph" in subparagraph 1.

9. Section 143.2 is amended by replacing "subparagraph 3 of the first paragraph" by "paragraph 3".

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

104314

Gouvernement du Québec

O.C. 204-2020, 18 March 2020

Tax Administration Act
(chapter A-6.002)

Various regulations of a fiscal nature — Amendment

Regulations to amend various regulations of a fiscal nature

WHEREAS, under the first paragraph of section 96 of the Tax Administration Act (chapter A-6.002), the Government may make regulations, in particular to prescribe the measures required to carry out the Act;

WHEREAS, under section 19 of the Tobacco Tax Act (chapter I-2), for the purpose of carrying into effect the provisions of the Act according to their true intent or of supplying any deficiency therein, the Government may make such regulations, not inconsistent with the Act, as are considered necessary;

WHEREAS, under subparagraphs *e*.2, *e*.4 and *f* of the first paragraph of section 1086 of the Taxation Act (chapter I-3), the Government may make regulations to require any person included in one of the classes of persons it determines to file any return it may prescribe relating to any information necessary for the establishment of an assessment provided for in the Act and to send, where applicable, a copy of the return or of a part thereof to any person to whom the return or part thereof relates and to whom it indicates in the regulation, allow a person who is required to file a return in accordance with the regulations made under subparagraph *e*.2 to send by electronic means, if the person meets the conditions determined by the Minister, a copy of such a return prescribed by the Government or of a part thereof to any person to whom the return or part thereof relates and to whom it indicates in the regulation, and to generally prescribe the measures required for the application of the Act;

WHEREAS, under the second paragraph of section 1174 of the Act, the Government may make regulations to exempt, on such conditions as it may prescribe, an insurance corporation from paying taxes in respect of a class or a type of business;

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

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

WHEREAS, under subparagraph *q* of the first paragraph of section 1 of the Fuel Tax Act (chapter T-1), the term "regulation" means any regulation made by the Government under the Act;

WHEREAS, under paragraph *h* of section 27.1 of the Act, to obtain a permit, a person must fulfil such other conditions and furnish such other documents as may be required by law, by regulation or by the Minister, in accordance with the terms and conditions determined by law, by regulation or by the Minister;

WHEREAS, under paragraph 3 of section 50.0.12 of the Act, the Government may make regulations determining, for the purposes of sections 50.0.3, 50.0.4, 50.0.5, 50.0.6, 50.0.8 and 50.0.11 of the Act, what motor vehicles are prescribed motor vehicles under the International Fuel Tax Agreement;

WHEREAS, under the first paragraph of section 53 of the Act, the Minister may pay compensation to retail dealers and wholesale dealers for gasoline losses due to evaporation, according to the terms and conditions established by regulation;

WHEREAS it is expedient to amend the Regulation respecting the application of the Tobacco Tax Act (chapter I-2, r. 1) to modify the categories of stamps issued by the Minister of National Revenue for the identification of packages of tobacco intended for retail sale in Québec;

WHEREAS it is expedient to amend the Regulation respecting the Taxation Act (chapter I-3, r. 1) and the Regulation respecting the Québec sales tax (chapter T-0.1, r. 2) primarily to give effect to the fiscal measures announced by the Minister of Finance in the Budget Speeches delivered on 26 March 2015 and 27 March 2018 and in Information Bulletins posted on the website of the Ministère des Finances, in particular on 28 April 2017, 10 November 2017, 3 December 2018 and 1 February 2019;

WHEREAS it is expedient to amend the Regulation respecting contributions to the Québec Pension Plan (chapter R-9, r. 2) to take into account the first additional contribution to the Québec Pension Plan and to make consequential amendments as well as amendments to references;

WHEREAS it is expedient, with a view to more efficient application of the Tax Administration Act, the Taxation Act, the Act respecting the Québec sales tax and the Fuel Tax Act, to amend the Regulation respecting fiscal administration (chapter A-6.002, r. 1), the Regulation respecting the Taxation Act, the Regulation respecting the Québec sales tax and the Regulation respecting the application of the Fuel Tax Act (chapter T-1, r. 1) to make technical and consequential amendments;

WHEREAS it is expedient to amend the Regulation to amend the Regulation respecting the application of the Tobacco Tax Act, the Regulation respecting the application of the Licenses Act, the Regulation respecting fiscal administration, the Regulation respecting the Québec sales tax and the Regulation respecting the application of the Fuel Tax Act made by Order in Council 1635-96 dated 18 December 1996, amended by section 1 of the Regulation to amend the Regulation to amend the Regulation respecting the application of the Tobacco Tax Act, the Regulation respecting the application of the Licenses Act, the Regulation respecting fiscal administration, the Regulation respecting the Québec sales tax and the Regulation respecting the application of the Fuel Tax Act made by Order in Council 1635-96 dated 18 December 1996, made by Order in Council 1249-2005 dated 14 December 2005, to modify a date of application relating to provisions revoked by that Regulation;

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

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

WHEREAS the Government is of the opinion that the fiscal nature of the norms established by the regulations attached to this Order in Council warrants the absence of prior publication and such coming into force;

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

WHEREAS, under the first paragraph of section 97 of the Tax Administration Act, every regulation made under the Act comes into force on the date of its publication in the *Gazette officielle du Québec* or on any later date fixed therein;

WHEREAS, under section 20 of the Tobacco Tax Act, every regulation made under the Act comes into force on the date of its publication in the *Gazette officielle du Québec* or on any later date fixed therein and may also, once published and where it so provides, take effect on a date prior to its publication but not prior to the date on which the legislative provision under which it is made takes effect;

WHEREAS, under the second paragraph of section 1086 of the Taxation Act, the regulations made under the Act come into force on the date of their publication in the *Gazette officielle du Québec* or on any later date fixed therein and they may, once published and if they so provide, apply to a period prior to their publication, but not prior to the taxation year 1972;

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

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

WHEREAS, under the first paragraph of section 56 of the Fuel Tax Act, every regulation made under the Act comes into force on the date of its publication in the *Gazette officielle du Québec* or on any later date fixed therein;

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

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

—Regulation to amend the Regulation respecting fiscal administration;

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

—Regulation to amend the Regulation respecting the Taxation Act;

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

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

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

—Regulation to amend the Regulation to amend the Regulation respecting the application of the Tobacco Tax Act, the Regulation respecting the application of the Licenses Act, the Regulation respecting fiscal administration, the Regulation respecting the Québec sales tax and the Regulation respecting the application of the Fuel Tax Act made by Order in Council 1635-96 dated 18 December 1996, amended by section 1 of the Regulation to amend the Regulation to amend the Regulation respecting the application of the Tobacco Tax Act, the Regulation respecting the application of the Licenses Act, the Regulation respecting fiscal administration, the Regulation respecting the Québec sales tax and the Regulation respecting the application of the Fuel Tax Act made by Order in Council 1635-96 dated 18 December 1996, made by Order in Council 1249-2005 dated 14 December 2005.

Regulation to amend the Regulation respecting fiscal administration

Tax Administration Act
(chapter A-6.002, s. 96, 1st par. and s. 97)

1. Section 96R3 of the Regulation respecting fiscal administration (chapter A-6.002, r. 1) is amended by replacing "or subsection 2 of section 6 of the Established Programs (Interim Arrangements) Act (R.S.C. 1970, c. E-8)" by "and section 27 of the Federal-Provincial Fiscal Arrangements Act (Revised Statutes of Canada, 1985, chapter F-8)".

2. Section 96R7 of the Regulation is amended by replacing "subsection 2 of section 6 of the Established Programs (Interim Arrangements) Act (R.S.C. 1970, c. E-8)" by "section 27 of the Federal-Provincial Fiscal Arrangements Act (Revised Statutes of Canada, 1985, chapter F-8)".

3. This Regulation comes into force on the date of its publication in the *Gazette officielle du Québec*.

Regulation to amend the Regulation respecting the application of the Tobacco Tax Act

Tobacco Tax Act
(chapter I-2, ss. 19 and 20)

1. (1) Schedule I to the Regulation respecting the application of the Tobacco Tax Act (chapter I-2, r. 1) is replaced by the Schedule appearing in Schedule 1 to this Regulation.

(2) Subsection 1 applies in respect of packages of tobacco intended for retail sale in Québec manufactured or imported since 2 October 2019. However, a manufacturer or importer may elect since 2 October 2019 to affix, in accordance with section 2 or 2.1.1 of the Regulation respecting the application of the Tobacco Tax Act, the stamps described in Schedule 1 to the Regulation, as it read on 1 October 2019.

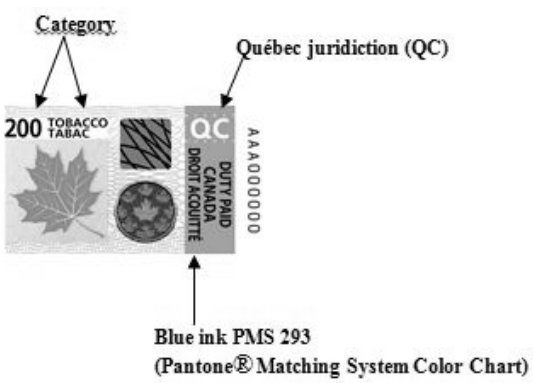
2. This Regulation comes into force on the date of its publication in the *Gazette officielle du Québec*.

SCHEDULE I
(*section 1*)

SCHEDULE I

CHARACTERISTICS AND CATEGORIES OF STAMPS FOR THE IDENTIFICATION OF PACKAGES OF TOBACCO INTENDED FOR RETAIL SALE IN QUÉBEC

(1) The characteristics of stamps for the identification of packages of tobacco intended for retail sale in Québec are as follows:



(2) The categories of stamps for the identification of packages of tobacco intended for retail sale in Québec are as follows:

Regulation to amend the Regulation respecting the Taxation Act

Taxation Act
(chapter I-3, s. 1086, 1st par., subpars. *e*.2, *e*.4 and *f* and 2nd par., and s. 1174, 2nd par.)

1. (1) Section 41.1.1R1 of the Regulation respecting the Taxation Act (chapter I-3, r. 1) is amended by replacing paragraphs *a* and *b* by the following:

"*(a)* 28 cents, except where paragraph *b* applies; and

"*(b)* 25 cents, if the individual referred to in that section 41.1.1 is engaged principally in selling or leasing automobiles and an automobile is made available in the year to the individual or a person related to the individual by the individual's employer or a person related to the employer.".

(2) Subsection 1 applies from the taxation year 2019.

2. (1) Section 87R5 of the Regulation is amended by adding the following paragraph at the end:

"*(i)* an emissions allowance issued to the taxpayer under a law of Québec, of Canada or of another province.".

(2) Subsection 1 applies in respect of emissions allowances acquired in taxation years that begin after 31 December 2016.

3. (1) Section 92.11R17 of the Regulation is amended by replacing paragraph *e* by the following:

"*(e)* the terms of which require that from the time when the contract fulfils the requirements of this section, the conditions mentioned in the first paragraph of section 92.11R18 are satisfied; and".

(2) Subsection 1 applies from the taxation year 2016.

4. (1) Section 130R16 of the Regulation is amended by replacing subparagraph *a* of the fourth paragraph by the following subparagraph:

"*(a)* the property is included in Class 43.1 in that Schedule because of subparagraph i of subparagraph *c* of the first paragraph of that class or is described in any of subparagraphs viii to x, xii, xiv, xv and xvii of subparagraph *a* of the second paragraph of Class 43.1 in that Schedule or in paragraph *a* of Class 43.2 in that Schedule; and".

(2) Subsection 1 applies in respect of property acquired after 21 March 2017 that that has not been used or acquired for use before 22 March 2017.

5. (1) Section 133.2.1R1 of the Regulation is amended by replacing paragraphs *a* and *b* by the following:

"*(a)* the product obtained by multiplying $0.58 by the number of those kilometres, up to and including 5,000;

"*(b)* the product obtained by multiplying $0.52 by the number of those kilometres in excess of 5,000; and".

(2) Subsection 1 applies in respect of kilometres driven after 31 December 2018.

6. (1) Section 399.7R1 of the Regulation is amended

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

"*(f)* for the drilling or completion of a well for the project, other than a well that is, or can reasonably be expected to be, used for the installation of underground piping that is included in Class 43.1 in Schedule B by reason of subparagraph *a* of the second paragraph of that class, or in Class 43.2 in Schedule B by reason of paragraph *b* of that class or a well referred to in subparagraph *h*;";

(2) by adding the following subparagraph at the end of the first paragraph:

"*(h)* if at least 50% of the capital cost of the depreciable property to be used in respect of the project is the capital cost of property described in subparagraph viii of subparagraph *a* of the second paragraph of Class 43.1 in Schedule B,

i. for the drilling of a well, or

ii. solely for the purpose of determining the extent and quality of a geothermal resource.";

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

"For the purposes of the first paragraph, a Canadian renewable and conservation expense

(a) includes an expense incurred by a taxpayer to acquire a fixed location device that is a wind energy conversion system only if the device is described in subparagraph *g* of the first paragraph; and

(b) does not include an expense incurred by a taxpayer at any time that is in respect of a geothermal project that at that time is described in subparagraph *h* of the first paragraph and in respect of which the taxpayer has not satisfied the requirements, applicable in respect of the property, of all environmental laws, by-laws and regulations of Canada, a province, a municipality in Canada or a municipal or public body performing a function of government in Canada.".

(2) Subsection 1 applies in respect of expenses incurred after 21 March 2017.

7. (1) Section 399.7R2 of the Regulation, amended by section 639 of chapter 14 of the statutes of 2019, is further amended in paragraph *b*

(1) by replacing subparagraphs iv and v by the following:

"iv. included in the capital cost of property that, but for this section and section 399.7R1, would be depreciable property, other than property that would be included in Class 14.1 in Schedule B, except as provided by any of subparagraphs *b* and *d* to *h* of the first paragraph of section 399.7R1,

"v. included in the capital cost of property that, but for this section and section 399.7R1, would be property included in Class 14.1 in Schedule B, except as provided by any of subparagraphs *a* to *e* of the first paragraph of section 399.7R1 or subparagraph ii of subparagraph *h* of that first paragraph,";

(2) by replacing subparagraph xi by the following:

"xi. a cost attributable to the period of the construction, renovation or alteration of depreciable property, other than property described in Class 43.1 or 43.2 in Schedule B, that relates to the construction, renovation or alteration of the property, except as provided by any of subparagraphs *b* and *f* to *h* of the first paragraph of section 399.7R1, or the ownership of land during the period, except as provided by any of subparagraphs *b* to *d* of that first paragraph.".

(2) Subsection 1 applies in respect of expenses incurred after 21 March 2017.

8. (1) Section 998R4 of the Regulation is revoked.

(2) Subsection 1 applies in respect of taxation years that begin after 31 December 2018.

9. (1) Section 1015R1 of the Regulation is amended by replacing paragraph *h*.2 of the definition of "remuneration" by the following paragraph:

"*(h.2)* an amount paid under a program referred to in section 313.14 of the Act;".

(2) Subsection 1 has effect from 10 November 2017.

10. (1) Section 1015R6 of the Regulation is amended by replacing "31 May 2018" in the portion of subparagraph iii of subparagraph *c* of the first paragraph before the formula by "31 May 2021".

(2) Subsection 1 has effect from 1 June 2018.

11. (1) Section 1029.8.1R6 of the Regulation is amended by striking out paragraph *a*.

(2) Subsection 1 has effect from 1 April 2014.

12. (1) Section 1029.8.116.5.1R1 of the Regulation is amended by replacing subparagraph *c* of the first paragraph by the following subparagraph:

"*(c)* the amount that would be payable in respect of the work income as the employee's premium under the Act respecting parental insurance (chapter A-29.011), contribution under the Act respecting the Québec Pension Plan (chapter R-9) and premium under the Employment Insurance Act (Statutes of Canada, 1996, chapter 23), considering in that respect the rate applicable for an employee who reports to an establishment of the employer in Québec, and the amount of the federal tax that would be payable in respect of the amount by which the work income exceeds the amount of the first additional employee contribution to be paid on that income under the Act respecting the Québec Pension Plan, as if that tax were computed taking into account only the basic tax credit, the spousal tax credit, if any, the tax credit for Canadian employment and the tax credit for Québec Pension Plan member contributions and parental insurance plan and employment insurance plan employee premiums.".

(2) Subsection 1 applies from the taxation year 2019.

13. (1) Section 1029.8.116.5.1R2 of the Regulation is amended by replacing subparagraph *c* of the first paragraph by the following subparagraph:

"(*c*) the amount that would be payable in respect of the work income as the employee's premium under the Act respecting parental insurance (chapter A-29.011), contribution under the Act respecting the Québec Pension Plan (chapter R-9) and premium under the Employment Insurance Act (Statutes of Canada, 1996, chapter 23), considering in that respect the rate applicable for an employee who reports to an establishment of the employer in Québec, and the amount of the federal tax that would be payable in respect of the amount by which the work income exceeds the amount of the first additional employee contribution to be paid on that income under the Act respecting the Québec Pension Plan, as if that tax were computed taking into account only the basic tax credit, the spousal tax credit, if any, the tax credit for Canadian employment and the tax credit for Québec Pension Plan member contributions and parental insurance plan and employment insurance plan employee premiums.".

(2) Subsection 1 applies from the taxation year 2019.

14. (1) Section 1086R30 of the Regulation is amended by striking out the third paragraph.

(2) Subsection 1 has effect from 19 June 2019.

15. (1) Section 1086R70 of the Regulation is amended by adding the following paragraph at the end:

"A person required to send to a particular person a copy of the part of the return concerning the person using the RL-1 slip: Employment and other income, may instead send it to the person in an electronic format, on or before the date on which the return is to be filed with the Minister, unless

(a) any of the conditions determined under subparagraph *e*.4 of the first paragraph of section 1086 of the Act are not met;

(b) the particular person has requested that the return be provided in paper format; or

(c) at the time the return is required to be sent,

i. the particular person is on extended leave or is no longer an employee of the person, or

ii. the particular person cannot reasonably be expected to have access to the return in electronic format.".

(2) Subsection 1 applies in respect of information returns that are required to be sent after 31 December 2017.

16. (1) Section 1174R2 of the Regulation is revoked.

(2) Subsection 1 applies in respect of taxation years that begin after 31 December 2018.

17. (1) Class 43.1 in Schedule B to the Regulation is amended in subparagraph *a* of the second paragraph

(1) by replacing subparagraph v by the following:

"v. heat recovery equipment, including such equipment that consists of heat exchange equipment, compressors used to upgrade low pressure steam, vapour or gas, waste heat boilers and other ancillary equipment such as control panels, fans, measuring instruments or pumps, but not including property that is employed in re-using the recovered heat, such as property that is part of the internal heating or cooling system of a building or electrical generating equipment, is a building or is equipment that recovers heat primarily for use for heating water in a swimming pool, used by the taxpayer, or by a lessee of the taxpayer, primarily for the purpose of conserving energy, reducing the requirement to acquire energy or extracting heat for sale, by extracting for reuse thermal waste that is generated directly in an industrial process that does not generate or process electrical energy,";

(2) by replacing subparagraph viii by the following:

"viii. equipment used by the taxpayer, or by a lessee of the taxpayer, primarily for the purpose of generating electrical energy or heat energy, or both electrical and heat energy, solely from geothermal energy, including such equipment that consists of piping, including above or below ground piping and the cost of completing a well, including the well-head and production string, or trenching, for the purpose of installing that piping, pumps, heat exchangers, steam separators, electrical generating equipment and ancillary equipment used to collect the geothermal heat, but not including buildings, distribution equipment, equipment used to heat water for use in a swimming pool, equipment described in subparagraph 2 of subparagraph i, property otherwise included in Class 10 and property that would be included in Class 17 if no reference were made to subparagraph *b* of the first paragraph of that class,";

(3) by replacing subparagraph 2 of subparagraph xvi by the following:

"(2) is part of a district energy system that uses thermal energy that is primarily supplied by equipment described in any of subparagraphs i, v, viii and x or would be described in those subparagraphs if it were owned by the taxpayer, and".

(2) Paragraph 1 of subsection 1 applies in respect of property acquired after 3 March 2010.

(3) Paragraphs 2 and 3 of subsection 1 apply in respect of property acquired after 21 March 2017 that has not been used or acquired for use before 22 March 2017.

18. This Regulation comes into force on the date of its publication in the *Gazette officielle du Québec*.

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

An Act respecting the Québec Pension Plan
(chapter R-9, s. 81, par. *a* and s. 82.1)

1. (1) Section 6 of the Regulation respecting contributions to the Québec Pension Plan (chapter R-9, r. 2) is amended in the first paragraph

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

"**6.** The employer must deduct from the salary and wages described in the fourth paragraph of section 50 of the Act and paid by the employer, as the employee's base contribution and first additional contribution,";

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

"xxiii. 5.4% for the years 2017 and 2018;";

(3) by adding the following subparagraph at the end of subparagraph *a*:

"xxiv. 5.55% for the year 2019; or".

(2) Paragraph 1 of subsection 1 has effect from 22 February 2018, except that where section 6 of the Regulation applies before 1 January 2019, it is to be read without reference to "and first additional contribution" in the portion before subparagraph *a* of the first paragraph.

(3) Paragraph 2 of subsection 1 has effect from 1 January 2018.

(4) Paragraph 3 of subsection 1 has effect from 1 January 2019.

2. (1) Section 7.1 of the Regulation is amended by replacing "second paragraph" by "fourth paragraph".

(2) Subsection 1 has effect from 22 February 2018.

3. (1) Section 8 of the Regulation is amended

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

"**8.** The amount deducted under section 6 for a pay period must not exceed the amount obtained by subtracting the total of the amounts deducted by the employer, as the employee's base contribution and first additional contribution, from the employee's remuneration since the beginning of the year, or that should have been deducted, under this Regulation and, where applicable, from the amount determined under the second paragraph, from the amount obtained by multiplying the employee's maximum contributory earnings for the year within the meaning of the first paragraph of section 44 of the Act by one of the following rates:";

(2) by replacing subparagraph *w* of the first paragraph by the following subparagraph:

"(*w*) 5.4% for the years 2017 and 2018;";

(3) by adding the following subparagraph at the end of the first paragraph:

"(*x*) 5.55% for the year 2019.";

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

"The amount to which the first paragraph refers is the amount obtained by multiplying the total of the amounts deducted by the employer, as the employee's base contribution and first additional contribution, from the employee's remuneration since the beginning of the year, or that should have been deducted, under a similar plan by the proportion that the rate set out in the first paragraph for the year is of the rate obtained by adding the rate of contribution for employees for the year under the similar plan and the first rate of additional contribution for employees for the year under that plan.";

(5) by replacing the portion of the third paragraph before subparagraph *a* by the following:

"Despite the foregoing, where, during a year that is subsequent to the year 2003, an employer immediately succeeds another employer as a consequence of the formation or dissolution of a legal person or of the acquisition of a major portion of the property of an undertaking or of a separate part of an undertaking, without there being an interruption of the services furnished by an employee, the aggregate of all the amounts that the new employer is required to deduct, as the employee's base contribution and first additional contribution, for the year under section 6 in respect of the employee must not be greater than the amount obtained by subtracting the total of the amounts paid by the previous employer, as the employee's base contribution and first additional contribution, for the year in respect of the employee under this Regulation and, where applicable, of the amount determined under the fourth paragraph, to the extent that the employer was not reimbursed and is not entitled to be so reimbursed, from the amount obtained by multiplying the employee's maximum contributory earnings for the year within the meaning of the first paragraph of section 44 of the Act by one of the following rates:";

(6) by replacing subparagraph *g* of the third paragraph by the following subparagraph:

"*(g)* 5.4% for the years 2017 and 2018;";

(7) by adding the following subparagraph at the end of the third paragraph:

"*(h)* 5.55% for the year 2019.";

(8) by replacing the fourth paragraph by the following:

"The amount to which the third paragraph refers is the amount obtained by multiplying the total of the amounts paid by the previous employer, as the employee's base contribution and first additional contribution, for the year in respect of the employee under a similar plan by the proportion that the rate set out in the third paragraph for the year is of the rate obtained by adding the rate of contribution for employees for the year under the similar plan and the first rate of additional contribution for employees for the year under that plan.".

(2) Paragraphs 1, 4, 5 and 8 of subsection 1 have effect from 22 February 2018, except that where section 8 of the Regulation applies before 1 January 2019, it is to be read without reference to

(1) "and first additional contribution" wherever that phrase occurs in the portion of the first and third paragraphs before subparagraph *a*; and

(2) "and first additional contribution", "the rate obtained by adding" and "and the first rate of additional contribution for employees for the year under that plan" in the second and fourth paragraphs.

(3) Paragraphs 2 and 6 of subsection 1 have effect from 1 January 2018.

(4) Paragraphs 3 and 7 of subsection 1 have effect from 1 January 2019.

4. (1) Section 10 of the Regulation is replaced by the following:

"**10.** When an employee is transferred from one employer to another employer in the cases and circumstances provided for in paragraph *h* of section 81 of the Act, the new employer may, for the purposes of section 8, take into account the amounts that should have been deducted, as the employee's base contribution and first additional contribution, from the remuneration paid to the employee by the previous employer during the year.".

(2) Subsection 1 has effect from 22 February 2018, except that where section 10 of the Regulation applies before 1 January 2019, it is to be read without reference to "and first additional contribution".

5. (1) Section 11 of the Regulation is amended by replacing "second" by "fourth" and "a contribution" by "contributions".

(2) Subsection 1 has effect from 22 February 2018.

6. This Regulation comes into force on the date of its publication in the *Gazette officielle du Québec*.

Regulation to amend the Regulation respecting the Québec sales tax

An Act respecting the Québec sales tax
(chapter T-0.1, s. 677, 1st par., subpars. 12, 13, 31, 41.0.1, 55.1 and 61, and 2nd par.)

1. (1) Section 279R2 of the Regulation respecting the Québec sales tax (chapter T-0.1, r. 2) is amended in the French text by replacing "à titre gratuit" in paragraph 1 of the definition of "fourniture de promotion" by "sans contrepartie".

(2) Subsection 1 has effect from 4 March 2019.

2. (1) Section 279R17 of the Regulation is amended by striking out "or 206.1" in subparagraph ii of subparagraph *a* of subparagraph 1 of the second paragraph.

(2) Subsection 1 applies from the 2021 calendar year. In addition, where section 279R17 of the Regulation applies in relation to any of the 2018 to 2020 calendar years, it is to be read

(1) by replacing "an input tax refund" in subparagraph ii of subparagraph *a* of subparagraph 1 of the second paragraph by "a full input tax refund"; and

(2) by inserting the following subparagraph after subparagraph ii of subparagraph *a* of subparagraph 1 of the second paragraph:

"iii. is in respect of a supply of property or a service in respect of which the authority was not entitled to claim a full input tax refund because of section 206.1 of the Act, made by the authority to an individual who was an employee of the authority during the previous calendar year, or to a person related to the individual, determined in accordance with the third paragraph; and";

(3) by replacing "in subparagraph ii" in subparagraph 2 of the second paragraph by "in subparagraph ii or iii";

(4) by adding the following paragraph after the second paragraph:

"For the purposes of subparagraph iii of subparagraph *a* of subparagraph 1 of the second paragraph, the benefit amount is equal to the result obtained when the amount is multiplied by one of the following percentages:

(1) 25% for the 2018 calendar year;

(2) 50% for the 2019 calendar year;

(3) 75% for the 2020 calendar year.".

3. (1) Sections 287.3R1 and 287.3R2 of the Regulation are revoked.

(2) Subsection 1 applies from 1 January 2021.

4. (1) Section 541.24R1 of the Regulation is amended by inserting the following after paragraph 2:

"(2.1) principal residence establishments;".

(2) Subsection 1 applies from 1 May 2020.

5. (1) Sections 677R11 to 677R39 of the Regulation are revoked.

(2) Subsection 1 has effect from 1 January 2021.

6. (1) Schedule II to the Regulation is amended by inserting "Sections 350.0.1 to 350.0.5 of the Act" after "Sections 346 to 348 of the Act".

(2) Subsection 1 has effect from 23 July 2016.

7. (1) Schedule III to the Regulation is amended by inserting "Autorité des marchés publics" in alphabetical order.

(2) Subsection 1 has effect from 1 December 2017.

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

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

Fuel Tax Act
(chapter T-1, s. 1, 1st par., subpar. *q*, s. 27.1, par. *h*, s. 50.0.12, par. 3, s. 53, 1st par. and s. 56)

1. (1) Section 27.1R1 of the Regulation respecting the application of the Fuel Tax Act (chapter T-1, r. 1) is amended by replacing paragraph f by the following:

"(*f*) a person, its officers, its directors or, in the case of a partnership, its members must, at the request of the Minister, obtain any attestation from a federal, provincial, municipal or local authority or body, and provide it to the Minister.".

(2) Subsection 1 has effect from 9 June 2019.

2. Section 50.0.12R1 of the Regulation is amended by striking out "or its load capacity" in the second paragraph.

3. Section 53R1 of the Regulation is amended by striking out "for retail dealers".

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

Regulation to amend the Regulation to amend the Regulation respecting the application of the Tobacco Tax Act, the Regulation respecting the application of the Licenses Act, the Regulation respecting fiscal administration, the Regulation respecting the Québec sales tax and the Regulation respecting the application of the Fuel Tax Act

An Act respecting the Québec sales tax
(chapter T-0.1, s. 677)

1. (1) Section 7 of the Regulation to amend the Regulation respecting the application of the Tobacco Tax Act, the Regulation respecting the application of the Licenses Act, the Regulation respecting fiscal administration, the Regulation respecting the Québec sales tax and the Regulation respecting the application of the Fuel Tax Act, made by Order in Council 1635-96 dated 18 December 1996, amended by section 1 of the Regulation to amend the Regulation to amend the Regulation respecting the application of the Tobacco Tax Act, the Regulation respecting the application of the Licenses Act, the Regulation respecting fiscal administration, the Regulation respecting the Québec sales tax and the Regulation respecting the application of the Fuel Tax Act made by Order in Council 1635-96 dated 18 December 1996, made by Order in Council 1249-2005 dated 14 December 2005, is further amended

(1) by replacing subsection 2 by the following:

"(2) Subsection 1 has effect in respect of the bringing in of a road vehicle by a registrant after 31 July 1995 where the registrant is a small or medium-sized business within the meaning assigned by sections 550 to 550.5 of the Act to amend the Taxation Act, the Act respecting the Québec sales tax and other legislative provisions (S.Q. 1995, chapter 63), as amended from time to time, or after 31 December 2020 where the registrant is a large business within the meaning assigned by sections 551 to 551.4 of that Act.";

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

"(3) In addition, where section 17.2R5 of the Regulation applies in respect of the bringing in of a road vehicle after 31 December 1997, it is to be read as if "6.5%" were replaced by "the rate set out in the first paragraph of section 16 of the Act".".

(2) Paragraph 1 of subsection 1 has effect from 1 January 2018.

(3) Paragraph 2 of subsection 1 has effect from 1 January 1998.

2. This Regulation comes into force on the date of its publication in the *Gazette officielle du Québec*.

104316

Gouvernement du Québec

O.C. 213-2020, 18 March 2020

Taking of effect of the Act respecting the civil aspects of international and interprovincial child abduction with respect to the Republic of Korea

WHEREAS, under the first paragraph of section 41 of the Act respecting the civil aspects of international and interprovincial child abduction (chapter A-23.01), the Government, upon the recommendation of the Minister of Justice and, as the case may be, of the Minister responsible for Canadian Relations and the Canadian Francophonie or the Minister of International Relations and La Francophonie, is to designate by order any State, province or territory in which the Government considers that Québec residents may benefit from measures similar to those set out in the Act;

WHEREAS, under the second paragraph of section 41 of the Act, the order is to indicate, in particular, the date of the taking of effect of the Act for each State, province or territory designated in it and is to be published in the *Gazette officielle du Québec*;

WHEREAS, by Order in Council 1045-2019 dated 16 October 2019, the Government accepted the accession of the Republic of Korea to the Convention on the Civil Aspects of International Child Abduction and designated that State as a State to which the Act respecting the civil aspects of international and interprovincial child abduction applies;

WHEREAS that Order in Council provides that the Act takes effect, with respect to the Republic of Korea, at a later date to be set by the Government;

WHEREAS it is expedient to set 1 April 2020 as the date of taking of effect of the Act with respect to that State;

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

THAT the Act respecting the civil aspects of international and interprovincial child abduction (chapter A-23.01) take effect on 1 April 2020 with respect to the Republic of Korea.

YVES OUELLET,
Clerk of the Conseil exécutif

104315

Draft Regulations

Draft Regulation

Code of Civil Procedure
(chapter C-25.01)

Format of pleadings filed in technological media with the court office of the Court of Appeal — Publication

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), that the "Order respecting the format of pleadings filed in technological media with the court office of the Court of Appeal", appearing below, may be made by the Minister of Justice on the expiry of 45 days following this publication.

The draft Order makes it possible to file pleadings in PDF format if the court office of the Court of Appeal can receive pleadings in technological media.

The draft Order has no impact on enterprises, including small and medium-sized businesses.

Further information concerning the draft Order may be obtained by contacting Elena Razoumova, Direction générale des programmes de transformation organisationnelle de la justice, Minister of Justice, 2875 boulevard Laurier, Delta 2, 2e étage, Québec (Québec) G1V 2M2; telephone: 418 646-8153; email: elena.razoumova@justice.gouv.qc.ca.

Any interested person having comments to make on the draft Order is asked to send them in writing, before the expiry of the 45-day period, to the Minister of Justice, 1200, route de l'Église, 9e étage, Québec (Québec) G1V 4M1.

Sonia Lebel,
Minister of Justice

Order 2020-4252 of the Minister of Justice dated March 16th 2020

Code of Civil Procedure
(chapitre C-25.01, art. 99)

The format of pleadings filed in technological media with the court office of the Court of Appeal

The Minister of Justice,

Considering article 99 of the Code of Civil Procedure (chapter C-25.01), which provides that, if the court office can receive pleadings in technological media, the pleading must be in one of the standardized formats determined by the Minister of Justice to ensure the proper operation of the court office;

Orders the following:

1. If the court office of the Court of Appeal can receive pleadings in technological media, the pleading must be filed in PDF format.

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

Québec, 16 March 2020

Sonia Lebel,
Minister of Justice

104311

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