

THAT the Regulation to amend the Regulation respecting family mediation, attached hereto, be made.

MICHEL CARPENTIER,  
*Clerk of the Conseil exécutif*

## Regulation to amend the Regulation respecting family mediation

Code of Civil Procedure  
(R.S.Q., c. C-25, a. 827.3)

**1.** The Regulation respecting family mediation, made by Order in Council 1686-93 dated 1 December 1993, is amended by adding the following paragraph at the end of section 1:

“For any person who has obtained his certification before 1 May 1996, the 2-year period referred to in subparagraph 4 of the first paragraph shall start to run only from that latter date.”.

**2.** This Regulation comes into force on 1 May 1996.

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Gouvernement du Québec

### O.C. 466-96 17 April 1996

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

#### Fiscal administration — Amendments

Regulation to amend the Regulation respecting fiscal administration

WHEREAS under section 96 of the Act respecting the Ministère du Revenu (R.S.Q., c. M-31), the Government may make regulations to prescribe the measures required to carry out that Act;

WHEREAS under the first paragraph of section 7 of the Act respecting the Ministère du Revenu, subject to the fourth paragraph, no deed, document or writing shall bind the department or be attributed to the Minister of Revenue unless it is signed by him, by the Deputy Minister or by a functionary authorized by regulation;

WHEREAS the Regulation respecting fiscal administration (R.R.Q., 1981, c. M-31, r. 1) was made under that Act;

WHEREAS in order to improve the application of fiscal laws, it is expedient to amend that Regulation so as to adapt it to the changes made in certain fiscal laws and in the administrative structure of the Ministère du Revenu;

WHEREAS under section 12 of the Regulations Act (R.S.Q., c. R-18.1), a proposed regulation may be made notwithstanding the publication requirement in section 8 of that Act if the authority making it is of the opinion that the fiscal nature of the norms established, amended or repealed therein warrants it;

WHEREAS under section 18 of the Regulations 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where the authority that has made it is of the opinion that the fiscal nature of the norms established, amended or repealed therein warrants it;

WHEREAS the Government is of the opinion that the fiscal nature of the norms established, amended or repealed by the attached Regulation warrants the lack of prior publication and such coming into force;

WHEREAS under section 27 of the Regulations Act, a regulation may take effect before the date of its publication in the *Gazette officielle du Québec*, where the Act under which it is made expressly provides therefor;

WHEREAS under the second paragraph of section 97 of the Act respecting the Ministère du Revenu, as amended by section 18 of Chapter 36 of the Statutes of 1995, every regulation made under this Act may, if it so provides, apply to a period prior to its publication;

IT IS ORDERED, therefore, upon the recommendation of the Minister of State for the Economy and Finance and the Minister for Revenue:

THAT the Regulation to amend the Regulation respecting fiscal administration, attached hereto, be made.

MICHEL CARPENTIER,  
*Clerk of the Conseil exécutif*

## Regulation to amend the Regulation respecting fiscal administration

An Act respecting the Ministère du Revenu  
(R.S.Q., c. M-31, ss. 7, 96 and 97)

**1.** The Regulation respecting fiscal administration (R.R.Q., 1981, c. M-31, r. 1), amended by the Regulations made by Orders in Council 80-82 dated 13 January

1982 (Suppl., p. 909), 499-82 dated 3 March 1982 (Suppl., p. 910), 1408-84 dated 13 June 1984, 1876-84 dated 16 August 1984, 2728-84 dated 12 December 1984, 251-85 dated 6 February 1985, 1863-85 dated 11 September 1985, 2584-85 dated 4 December 1985, 1240-86 dated 13 August 1986, 1270-86 dated 20 August 1986, 1930-86 dated 16 December 1986, 1725-88 dated 16 November 1988, 879-89 dated 7 June 1989, 922-89 dated 14 June 1989, 1798-90 dated 19 December 1990, 49-91 dated 16 January 1991, 497-92 dated 1 April 1992, 647-92 dated 29 April 1992, 993-92 dated 30 June 1992, 1078-92 dated 15 July 1992, 1498-93 dated 27 October 1993, 748-94 dated 18 May 1994, 960-94 dated 22 June 1994, 385-95 dated 22 March 1995, 472-95 dated 5 April 1995, 1693-95 dated 20 December 1995 and 262-96 dated 28 February 1996, is further amended by substituting the following for section 7R1:

“**7R1.** The Assistant Deputy Ministers and Directors General, the functionaries who hold a position as Director General with a directorate of the Ministère du Revenu and the functionary who holds the position of Director General of the Centre de perception fiscale are authorized to sign, in place of the Minister of Revenue but within the limits of their respective duties, all documents that the Minister is authorized to sign.”

**2.** The following is substituted for paragraphs 1 and 2 of section 7R4:

“(1) sections 39, 58.1 and 94.1 of the Act;

(2) sections 1057.2, 1059, 1145 and 1165, subsection 1 of section 1168 and sections 1175 and 1185 of the Taxation Act (R.S.Q., c. I-3);”

**3.** The following is substituted for paragraph 2 of section 7R7:

“(2) subparagraph *c* of the second paragraph of section 309.1 and sections 1016, 1029.8.30 and 1029.8.34 of the Taxation Act;”

**4.** The following is substituted for paragraph 2 of section 7R8:

“(2) subparagraph *c* of the second paragraph of section 309.1, the provisions of Title VI.1 of Book VII and Division II.4 of Chapter III.1 of Title III of Book IX of Part I, the second paragraph of section 752.0.18 and sections 1029.7.6, 1049.2.2, 1049.2.2.2, 1049.2.2.5 to 1049.2.2.8 and 1049.2.2.10 of the Taxation Act;”

**5.** The following is substituted for section 7R9:

“**7R9.** A functionary who holds the position of Director of Tax Laws with the Direction générale de la

législation is authorized to sign the documents required for the application of the provisions referred to in section 7R9.1 and for the application of sections 39 and 58.1 of the Act.”

**6.** The following is inserted after section 7R9:

“**7R9.1.** A functionary who holds the position of Head of the Service de l’interprétation relative à l’imposition des taxes with the Direction des lois sur les taxes within the Direction générale de la législation is authorized to sign the documents required for the application of the provisions referred to in section 7R10 and for the application of article 2725 of the Civil Code of Québec.”

**7.** The following is substituted for that part preceding paragraph 2 of section 7R10:

“**7R10.** A functionary who holds the position of Head of the Service de l’interprétation relative aux secteurs particuliers or the position of Head of the Service de l’interprétation relative aux mesures administratives et aux taxes spécifiques with the Direction des lois sur les taxes within the Direction générale de la législation is authorized to sign the documents required for the application of the following provisions:

(1) subsection 2 of section 31, section 34 and section 37.2, except in respect of a new assessment, and sections 38 and 46 of the Land Transfer Duties Act (R.S.Q., c. D-17);”

**8.** The following is substituted for section 7R11:

“**7R11.** A functionary who holds the position of Director or Assistant Director or a functionary who holds a position as Head of a division or as advocate or notary with the Contentieux du Revenu of the Ministère de la Justice is authorized to sign the documents required for the application of the provisions of section 7R11.1 and of articles 2723, 2730, 2755, 2757, 2760, 2767, 2779, 2784, 2942, 2949, 2951, 2960, 2982, 2983, 2991, 2992, 2995 and 3044 of the Civil Code of Québec.

**7R11.1.** A functionary who holds a position as specialist principal office clerk or a position as law technician with the Contentieux du Revenu of the Ministère de la Justice is authorized to sign the documents required for the application of the following provisions:

(1) section 10 of the Act;

(2) article 2725 and the second paragraph of article 3068 of the Civil Code of Québec.”

**9.** The following is substituted for section 7R12:

“**7R12.** A functionary who holds the position of Assistant Director General with the Direction principale des enquêtes within the Direction générale de la vérification et des enquêtes is authorized to sign the documents required for the application of the following provisions:

(1) the provisions referred to in sections 7R12.1 and 7R13;

(2) section 681 of the Act respecting the Québec sales tax;

(3) section 51 of the Fuel Tax Act (R.S.Q., c. T-1);

(4) section 17 of the Tobacco Tax Act (R.S.Q., c. I-2);

(5) section 12 of the Regulation respecting interprovincial highway transportation equipment, made by Order in Council 1473-87 dated 23 September 1987;

(6) sections 5, 12 and 13 of the Regulation respecting international carriers and the Retail Sales Tax Act, made by Order in Council 2569-83 dated 6 December 1983.

**7R12.1.** A functionary who holds the position of Director of Investigations in Québec or Montréal with the Direction principale des enquêtes within the Direction générale de la vérification et des enquêtes is authorized to sign the documents required for the application of the following provisions:

(1) the provisions referred to in section 7R13;

(2) sections 17.2, 17.3, 17.4, 21 and 25.4 of the Act;

(3) subparagraph *c* of the second paragraph of section 309.1 of the Taxation Act;

(4) section 40.4 of the Fuel Tax Act;

(5) section 13.4.3 of the Tobacco Tax Act.”

**10.** Section 7R13 is amended

(1) by substituting the following for paragraph 1:

“(1) sections 27.0.2, 31, 34, 35, 35.5, 35.6, 39, 58.1 and 94.1 of the Act;”;

(2) by substituting the following for paragraph 3:

“(3) sections 56, 202 and 383 and subparagraph 3 of the second paragraph of section 434 of the Act respecting the Québec sales tax;”;

(3) by deleting paragraphs 6 and 7;

(4) by adding the following paragraph:

“(8) article 2631 of the Civil Code of Québec.”.

**11.** Section 7R16 is amended in the first paragraph

(1) by substituting the following for subparagraphs 1 and 2:

“(1) sections 21, 25.4, 31, 34, 35, 35.5, 35.6, 39, 58.1 and 94.1 of the Act;

(2) the second paragraph of section 7, sections 85, 98, 195 and 216, subparagraph *c* of the second paragraph of section 309.1, sections 325, 361 and 525, the second paragraph of section 647, subsection 2 of section 678, paragraph *f* of subsection 2 of section 1000, sections 1001, 1006, 1098, 1100 and 1102.1 and subsection 1 of section 1168 of the Taxation Act;”;

(2) by adding the following after subparagraph 5:

“(6) article 2631 of the Civil Code of Québec.”.

**12.** Section 7R18 is amended

(1) by substituting the following for that part preceding paragraph 2:

“**7R18.** A functionary who holds a position as head of an auditing service with one of the tax auditing branches in Québec, Montréal or Laval, or who holds the position of Head of the Service de vérification in Toronto with the Direction de la vérification des impôts 1 in Laval within the Direction générale de la vérification et des enquêtes is authorized to sign the documents required for the application of the following provisions:

(1) sections 21, 31, 34, 35, 35.5, 35.6, 39, 58.1 and 94.1 of the Act;”;

(2) by substituting the following for paragraph 4:

“(4) sections 56, 202 and 383, subparagraph 3 of the second paragraph of section 434 and section 532 of the Act respecting the Québec sales tax;

(5) article 2631 of the Civil Code of Québec.”.

**13.** Section 7R19 is amended in the first paragraph

(1) by substituting the following for subparagraph 2:

“(2) the second paragraph of section 7, sections 85, 98, 195, 216, 325, 361 and 525, the second paragraph of section 647, subsection 2 of section 678, paragraph *f* of subsection 2 of section 1000, sections 1001, 1006, 1098 and 1100 and subsection 1 of section 1168 of the Taxation Act;”;

(2) by adding the following after subparagraph 4:

“(5) article 2631 of the Civil Code of Québec.”.

**14.** The following is substituted for section 7R20:

“**7R20.** A functionary governed by the collective agreement for professionals who holds a position as financial management officer within the Direction générale de la vérification et des enquêtes or a functionary governed by the collective agreement for public servants who holds a position as tax audit technician within that branch is authorized to sign the documents required for the application of article 2631 of the Civil Code of Québec.”.

**15.** The following is inserted after section 7R20:

“§§2.1 *Direction générale des services en région*

**7R20.1.** A functionary who holds the position of Regional Director of a regional branch of the Direction générale des services en région is authorized to sign the documents required for the application of the following provisions:

- (1) the provisions referred to in section 7R20.2;
- (2) sections 12.2, 17.2, 17.3, 17.5, 17.6, 30, 30.1, 31.1, 42 and 86 of the Act;
- (3) sections 56, 75.1, 202, 317, 317.2 and 383, subparagraph 3 of the second paragraph of section 434, and sections 458.3, 458.6, 463, 494, 495, 498, 505, 528, 532, 538 and 539 of the Act respecting the Québec sales tax;
- (4) section 442R4 of the Regulation respecting the Québec sales tax made by Order in Council 1607-92 dated 4 November 1992;
- (5) subparagraph *c* of the second paragraph of section 309.1 and section 1016 of the Taxation Act;
- (6) sections 13, 14.1, 33, 35, 36 and 53 of the Fuel Tax Act;
- (7) sections 7.10, 7.12 and 11.1 of the Tobacco Tax Act.

**7R20.2.** A functionary who holds the position of Head of the Service de la vérification des impôts with one of the regional branches of the Direction générale des services en région is authorized to sign the documents required for the application of the following provisions:

- (1) sections 21, 25.4, 31, 34, 35, 35.5, 35.6, 39, 58.1 and 94.1 of the Act;
- (2) the second paragraph of section 7, sections 85, 98, 195, 216, 325, 361 and 525, the second paragraph of section 647, subsection 2 of section 678, paragraph *f* of subsection 2 of section 1000, sections 1001, 1006, 1098, 1100 and 1102.1 and subsection 1 of section 1168 of the Taxation Act;
- (3) the second paragraph of section 45 of the Act respecting the application of the Taxation Act;
- (4) subsection 9 of section 130R2 of the Regulation respecting the Taxation Act;
- (5) section 15, subsection 2 of section 31 and section 38 of the Land Transfer Duties Act.

The signature of a functionary who holds one of the positions referred to in the first paragraph may be affixed by means of an automatic device to the documents required for the application of the provisions of the second paragraph of section 7 and of subsection 2 of section 678 of the Taxation Act. A facsimile of that signature may also be engraved, lithographed or printed on such documents if they are countersigned by a person authorized by the Minister.

**7R20.3.** A functionary who holds the position of Head of the Service de la vérification des taxes with one of the regional branches of the Direction générale des services en région is authorized to sign the documents required for the application of the following provisions:

- (1) sections 21, 31, 34, 35, 35.5, 35.6, 39, 58.1 and 94.1 of the Act;
- (2) sections 56, 202 and 383, subparagraph 3 of the second paragraph of section 434 and section 532 of the Act respecting the Québec sales tax;
- (3) sections 14.1, 33, 35, 36 and 53 of the Fuel Tax Act;
- (4) sections 7.10 and 7.12 of the Tobacco Tax Act.

**7R20.4.** A functionary who holds the position of Head of the Service à la clientèle with one of the regional branches of the Direction générale des services en région

is authorized to sign the documents required for the application of the following provisions:

(1) sections 21, 30, 31, 34, 35, 35.5, 35.6, 39, 42, 58.1, 86 and 94.1 of the Act;

(2) section 1016 of the Taxation Act.

**7R20.5.** A functionary who holds the position of Director of Coordination, Administrative and Technical Services with the Direction générale des services en région is authorized to sign the documents required for the application of the following provisions:

(1) sections 21, 34, 35, 35.6, 39 and 58.1 of the Act;

(2) the second paragraph of section 7, sections 85, 98, 195 and 216, subparagraph *c* of the second paragraph of section 309.1, sections 325, 361 and 525, the second paragraph of section 647, subsection 2 of section 678, paragraph *f* of subsection 2 of section 1000, sections 1001, 1006, 1098 and 1100 and subsection 1 of section 1168 of the Taxation Act;

(3) the second paragraph of section 45 of the Act respecting the application of the Taxation Act;

(4) section 532 of the Act respecting the Québec sales tax.

The signature of the functionary who holds the position referred to in the first paragraph may be affixed by means of an automatic device to the documents required for the application of the provisions of the second paragraph of section 7 and of subsection 2 of section 678 of the Taxation Act. A facsimile of that signature may also be engraved, lithographed or printed on such documents if they are countersigned by a person authorized by the Minister.

**7R20.6.** A functionary governed by the collective agreement for professionals who holds a position as financial management officer within the Direction générale des services en région or a functionary governed by the collective agreement for public servants who holds a position as tax audit technician within that branch is authorized to sign the documents required for the application of article 2631 of the Civil Code of Québec.”.

**16.** The following is substituted for the heading preceding section 7R21:

“§§3. *Centre de perception fiscale*”.

**17.** Sections 7R21 and 7R22 are amended by substituting the words “Centre de perception fiscale” for the words “Direction générale de la perception”.

**18.** The following is substituted for sections 7R23 and 7R24:

“**7R23.** A functionary who holds a position as Head of a collection service with any of the collection branches of the Centre de perception fiscale in Québec, Montréal (east) or Montréal (west) is authorized to sign the documents required for the application of the following provisions:

(1) the provisions referred to in section 7R24;

(2) sections 13, 14, 17.2, 25.4, 39 and 58.1 of the Act;

(3) section 1001 of the Taxation Act;

(4) sections 45, 46, 55 and 63 of the Succession Duty Act (R.S.Q., c. D-13.2);

(5) sections 34 and 37 of the Land Transfer Duties Act.

A functionary who holds a position mentioned in the first paragraph is also authorized to sign the documents required to waive, in advance, the application of articles 795 and 796 of the Civil Code of Québec concerning the publication of an inventory, of article 806 of that Code concerning the annual rendering of accounts, of article 811 of that Code concerning the homologation by the court of a payment proposal, of article 822 of that Code concerning publication of the closure of the account, of article 1330 of that Code concerning publication of a notice of closure and of article 2631 of that Code.

**7R24.** A functionary governed by the collective agreement for public servants who holds a position as a tax collection officer with any of the collection branches of the Centre de perception fiscale in Québec, Montréal (east) or Montréal (west) is authorized to sign the documents required for the application of the following provisions:

(1) sections 9.2, 10, 12.1, 15 to 15.4, 30.1, 31, 31.1, 31.1.1 and 94.1 of the Act;

(2) articles 794 and 1326 concerning the declaration of claim of the Minister of Revenue to the Public Curator and articles 1595, 1641, 1769, 2345, 2654, 2743, 2745, 2746 and 2983 of the Civil Code of Québec;

(3) article 655.1 of the Code of Civil Procedure (R.S.Q., c. C-25);

(4) sections 31.1.5R3, 31.1.5R5 and 96R11.”.

**19.** The following is substituted for paragraphs 1 and 2 of section 7R25:

“(1) sections 12.2, 21, 30, 31, 34, 35, 35.5, 35.6, 39, 42, 58.1, 86 and 94.1 of the Act;

(2) the second paragraph of section 7, sections 7.3, 21.22, 21.24, 84.1, 85, 85.6, 98, 165.4, 286.1, 325, 359.12.1, 435, 443, 444, 500, 519.1, 520, 525, 527.1 and 581, subsection 2 of section 678 and sections 726.6.2 and 1016 of the Taxation Act;”.

**20.** The following is substituted for paragraphs 1 and 2 of section 7R26:

“(1) sections 21, 30, 31, 34, 35, 35.5, 35.6, 39, 42, 58.1, 86 and 94.1 of the Act;

(2) sections 7.3, 85, 85.6, 98, 286.1, 325, 359.12.1, 435, 443, 444, 500, 519.1, 520, 525, 527.1, 581, 726.6.2, 752.0.7, 752.0.16, 752.0.18 and 1056.4 of the Taxation Act.”.

**21.** The following is substituted for paragraph 2 of section 7R27:

“(2) the second paragraph of section 7, sections 7.3, 21.22, 21.24, 84.1, 85, 85.6, 98, 165.4, 500, 519.1, 520, 525, 527.1 and 581, subsection 2 of section 678 and section 726.6.2 of the Taxation Act;”.

**22.** The following is substituted for paragraph 2 of section 7R28:

“(2) the second paragraph of section 7, sections 85, 98, 325 and 525, subsection 2 of section 678 and sections 752.0.7, 752.0.16, 752.0.18, 1016 and 1056.4 of the Taxation Act.”.

**23.** The following is substituted for section 7R29:

“**7R29.** A functionary who holds the position of Head of the Service de traitement des requêtes de particuliers en affaires with the Direction du règlement de dossiers et des renseignements aux particuliers in Québec or the position of Head of the Service de traitement des requêtes with the Direction du règlement de dossiers et des renseignements aux particuliers en affaires in Montréal within the Direction générale des contribuables is authorized to sign the documents required for the application of the following provisions:

(1) sections 21, 30, 31, 34, 35, 35.5, 35.6, 39, 42, 58.1, 86 and 94.1 of the Act;

(2) the second paragraph of section 7 and subsection 2 of section 678 of the Taxation Act.

**7R29.1.** A functionary who holds the position of Head of the Service de renseignement et de traitement des requêtes with the Direction de la cotisation des corporations in Québec or Montréal within the Direction générale des contribuables is authorized to sign the documents required for the application of the following provisions:

(1) sections 21, 30, 31, 34, 35, 35.5, 35.6, 39, 42, 58.1, 86 and 94.1 of the Act;

(2) the second paragraph of section 7, subsection 2 of section 678 and sections 771.1.4, 771.7, 965.5, 965.11.9, 965.11.13, 965.11.19.3, 1029.7.6 and 1029.7.9 of the Taxation Act.

**7R29.2.** A functionary who holds the position of Head of the Service de la cotisation with the Direction de la cotisation des corporations in Québec or Montréal within the Direction générale des contribuables is authorized to sign the documents required for the application of the following provisions:

(1) section 94.1 of the Act;

(2) subsection 2 of section 678 and sections 771.1.4, 771.7, 965.5, 965.11.9, 965.11.13, 965.11.19.3, 1029.7.6 and 1029.7.9 of the Taxation Act.”.

**24.** The following is substituted for paragraph 1 of section 7R30:

“(1) sections 39, 58.1 and 94.1 of the Act;”.

**25.** The following is substituted for section 7R31:

“**7R31.** A functionary who holds the position of Director of Accounting and Information for Individuals in Québec or Montréal with the Direction générale des contribuables is authorized to sign the documents required for the application of sections 12.2, 21, 30, 30.1, 31, 34, 35, 35.5, 35.6, 39, 42, 58.1, 86 and 94.1 of the Act.”.

**26.** The following is substituted for section 7R32:

“**7R32.** A functionary who holds the position of Head of the Service de renseignement, de traitement des requêtes et de contrôle fiscal or the position of Head of the Service de recherche des déclarations non produites with the Direction de la comptabilité et de l’information

aux particuliers in Québec or Montréal within the Direction générale des contribuables is authorized to sign the documents required for the application of sections 39, 58.1 and 94.1 of the Act.

**7R32.1.** A functionary who holds the position of Head of the Service comptabilité with the Direction de la comptabilité et de l'information aux particuliers in Québec or Montréal within the Direction générale des contribuables is authorized to sign the documents required for the application of sections 12.2 and 94.1 of the Act.

**7R32.2.** A functionary governed by the collective agreement for professionals who holds a position as financial management officer or a position as taxation research officer or a functionary governed by the collective agreement for public servants who holds a position as tax audit technician, a position as inquiries officer, a position as audit agent or a position as office clerk within the Direction générale des contribuables is authorized to sign the documents required for the application of section 94.1 of the Act.”.

**27.** The following is substituted for subparagraph 1 of the first paragraph of section 7R34:

“(1) sections 39, 42, 58.1 and 86 of the Act;”.

**28.** The following is substituted for section 7R35:

“**7R35.** A functionary who holds the position of Director of Cash Receipts in Québec or Director of Cash Receipts in Montréal with the Direction générale du traitement is authorized to sign the documents required for the application of sections 39, 42, 58.1 and 86 of the Act.”.

**29.** Section 7R36 is amended in the first paragraph

(1) by substituting the following for subparagraph 1:

“(1) sections 21, 30, 30.1, 31, 31.1, 34, 35, 35.5, 35.6, 39, 42, 58.1, 86 and 94.1 of the Act;”;

(2) by substituting the following for subparagraph 6:

“(6) sections 75.1, 202, 317, 317.1, 317.2, 339, 340, 341, 343, 344, 345, 350.15, 350.16, 411.1, 415, 416, 417, 417.1, 417.2 and 418, subparagraph 3 of the second paragraph of section 434, sections 458.3, 458.6, 463, 473.3, 473.7, 475, 476, 477, 494, 495, 498, 505, 528, 532, 538 and 539 of the Act respecting the Québec sales tax;”;

(3) by adding the following after subparagraph 9:

“(10) article 1769 of the Civil Code of Québec.”.

**30.** Section 7R37 is amended

(1) by substituting the following for that part preceding paragraph 3:

“**7R37.** A functionary who holds the position of Director of Information for Agents in Québec, Director of Information for Agents in Montréal, Director of Tax Accounting in Québec, Director of Tax Accounting in Montréal, Director of Tax Agents' Assessment in Québec, Director of Tax Agents' Assessment 1, Director of Tax Agents' Assessment 2 in Montréal or a position as Head of a service with the Direction des renseignements aux mandataires in Québec, with the Direction des renseignements aux mandataires in Montréal, with the Direction de la comptabilisation des taxes in Québec, with the Direction de la comptabilisation des taxes in Montréal or with the Direction de la cotisation des mandataires en taxes 2 in Montréal within the Direction générale des mandataires is authorized to sign the documents required for the application of the following provisions:

(1) sections 21, 30, 30.1, 31, 31.1, 34, 35, 35.5, 35.6, 39, 42, 58.1, 86 and 94.1 of the Act;

(2) sections 75.1, 202, 317.1 and 317.2, subparagraph 3 of the second paragraph of section 434, sections 458.3, 458.6, 463, 473.3, 473.7, 494, 495, 498, 505, 528, 532, 538 and 539 of the Act respecting the Québec sales tax;”;

(2) by inserting the following after paragraph 5:

“(6) articles 1769 and 2631 of the Civil Code of Québec.”.

**31.** The following is inserted after section 7R37:

“**7R37.1.** A functionary who holds a position as Head of a service with the Direction de la cotisation des mandataires en taxes in Québec or with the Direction de la cotisation des mandataires en taxes 1 in Montréal within the Direction générale des mandataires is authorized to sign the documents required for the application of section 7R37 and section 1 of the Licenses Act (R.S.Q., c. L-3).”.

**32.** The following is substituted for section 7R38:

“**7R38.** A functionary who holds the position of Director of Employers' Assessment in Québec, Director of Employers' Assessment in Montréal or Head of the Service de correspondance or Head of the Service de

comptabilisation des retenues à la source with the Direction de la cotisation des employeurs in Québec or in Montréal or who holds the position of Head of the Service de conciliation des retenues à la source with the Direction de la cotisation des employeurs in Québec or a position as Head of the Service de conciliation des retenues à la source with the Direction de la cotisation des employeurs in Montréal within the Direction générale des mandataires is authorized to sign the documents required for the application of the following provisions:

(1) sections 21, 30, 30.1, 31, 39, 42, 58.1 and 94.1 of the Act;

(2) articles 1769 and 2631 of the Civil Code of Québec.”

**33.** Section 7R39 is amended in the first paragraph

(1) by substituting the following for subparagraph 1:

“(1) sections 39, 58.1 and 94.1 of the Act;”;

(2) by substituting the following for subparagraph 6:

“(6) sections 317, 339, 340, 341, 343, 344, 345, 350.15, 350.16, 411.1, 415, 416, 417, 417.1, 417.2 and 418, subparagraph 3 of the second paragraph of section 434, sections 463, 473.3, 473.7, 475, 476 and 477 of the Act respecting the Québec sales tax;”.

**34.** The following is inserted after section 7R39:

“**7R39.1.** A functionary governed by the collective agreement for public servants who holds a position as tax audit technician or a position as office clerk with the Direction de la comptabilisation des taxes in Québec or Montréal or with the Direction de la cotisation des employeurs in Québec or Montréal within the Direction générale des mandataires is authorized to sign the documents required for the application of the following provisions:

(1) section 94.1 of the Act;

(2) article 1769 of the Civil Code of Québec.

**§§6.1** *Direction générale de l'administration*

**7R39.2.** A functionary who holds the position of Director of Revenue Analysis and Control with the Direction générale de l'administration is authorized to sign the documents required for the application of section 71 of the Act.”

**35.** This Regulation comes into force on the date of its publication in the *Gazette officielle du Québec* with the exception of the delegations relating to the application of section 94.1 of the Act respecting the Ministère du Revenu and of section 1057.2 of the Taxation Act, which have effect from 17 June 1994 in respect of the amendments provided for in section 17 and in respect of section 18 regarding the amendments made to that part preceding subparagraph 1 of the first paragraph of section 7R23 and regarding that part preceding paragraph 1 of section 7R24 of the Regulation, which have effect from 20 June 1995.

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Gouvernement du Québec

**O.C. 469-96, 17 April 1996**

An Act respecting collective agreement decrees (R.S.Q., c. D-20)

**Automotive services**

— **Lanaudière-Laurentides**

— **Extension**

Decree to extend the Decree respecting the automotive services industry in the Lanaudière-Laurentides region

WHEREAS the Government made the Decree respecting the automotive services industry in the Lanaudière-Laurentides region (R.R.Q., 1981, c. D-2, r. 44);

WHEREAS the Association des industries de l'automobile, division du Québec, which is a contracting party to the Decree, opposed the automatic renewal of the Decree;

WHEREAS in accordance with section 12.01 of the Decree, it remains in force until 30 May 1996;

WHEREAS under section 8 of the Act respecting collective agreement decrees (R.S.Q., c. D-2), the Government may extend the Decree;

WHEREAS it is expedient to extend the Decree until 30 May 1997;

WHEREAS under section 11 of the Regulations Act (R.S.Q., c. R-18.1), no proposed regulation may be made before the expiry of 45 days from its publication in the *Gazette officielle du Québec* or before the expiry of the period indicated in the notice accompanying it or in the Act under which the proposed regulation may be made where the notice or the Act provides for a longer period;