

5. Notwithstanding sections 1, 3 and 4 for the 1996-1997 year:

(1) the payment of the contribution scheduled for 1 July 1996 is postponed to the first day of the month following 18 September 1996;

(2) the volume of timber allotted to an agreement holder and on which the rate established in section 2 must be applied to fix the payment shall be determined on the first day of the month following 18 September 1996;

(3) that payment shall be payable within 30 days of the date of a notice of assessment by the Minister following the first day of the month following 18 September 1996.

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

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Gouvernement du Québec

O.C. 1117-96, 4 September 1996

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

Fiscal administration — Amendment

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 the Act;

WHEREAS the first paragraph of section 28 of the Act prescribes that, notwithstanding any inconsistent provision, a debt owed to the Crown, including interest and penalties, by any person under a fiscal law bears interest at the rate determined according to the rules provided by regulation;

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

WHEREAS it is expedient, in order to follow up on the Budget Speech tabled on 9 May 1996, to amend subparagraph 3 of the first paragraph of section 28R2, in order to bring from 2 to 3 percentage points the increase

applicable to the interest rate on a fiscal debt owed to the Ministère du Revenu;

WHEREAS according to the Budget Speech, that amendment is applicable in respect of the quarter beginning with 1 July 1996;

WHEREAS under section 12 of the Regulations Act (R.S.Q., c. R-18.1), a proposed regulation may be made without having been published as provided for 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8 of that Act, if the authority making it is of the opinion that the fiscal nature of the norms established, amended or repealed therein warrants it;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 that Act, a regulation may come into force on the date of its publication in the *Gazette officielle du Québec*, where the authority that has made it is of the opinion that the fiscal nature of the norms established, amended or repealed therein warrants it;

WHEREAS the Government is of the opinion that the fiscal nature of the norms established, amended or repealed by the Regulation warrants the absence 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 that 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 of 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. 28, 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, 262-96 dated 28 February 1996 and 466-96 dated 17 April 1996, is further amended by substituting the following for subparagraph 3 of the first paragraph of section 28R2:

“(3) by adding 3 percentage points to the result obtained in subparagraph 2.”.

2. This Regulation has effect from 1 July 1996.

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