

Regulations and other acts

Gouvernement du Québec

O.C. 1693-95, 20 December 1995

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

Fiscal administration — **Amendments**

Regulation to amend a Regulation to amend the Regulation respecting fiscal administration and 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, in particular, to exempt from the duties provided for by a fiscal law, under the conditions which it prescribes, an Indian or person of Indian descent, within the meaning of the regulations, and any prescribed person, and to determine the nature, duration and conditions of realization of the security which the Minister of Revenue may require as a condition of issue or continuance in force of a registration certificate or permit issued under a fiscal law;

WHEREAS the Regulation to amend the Regulation respecting fiscal administration made by Order in Council 472-95 dated 5 April 1995 and the Regulation respecting fiscal administration (R.R.Q., 1981, c. M-31, r. 1) were made under that Act;

WHEREAS it is expedient to amend those Regulations in order to implement a fiscal measure announced by the Minister of Finance in a Minister's Statement on 21 December 1994 concerning, in particular, the harmonization of Québec's fiscal regulations with the federal government's order amending the Indian Income Tax Remission Order;

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8 of that Act if the authority making it is of the opinion that the fiscal nature of the norms established, amended or repealed therein warrants it;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 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has made it is of the opinion that the fiscal nature of the norms established, amended or repealed therein warrants it;

WHEREAS the Government is of the opinion that the fiscal nature of the norms established, amended or repealed by the Regulation warrants the lack of prior publication and such coming into force;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, every regulation made under section 96 of that Act concerning, in particular, an exemption from duties provided for by a fiscal law may, once published and if it so provides, apply to a period prior to its publication, but not prior to the 1972 taxation year;

IT IS ORDERED, therefore, upon the recommendation of the Minister of Revenue:

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

MICHEL CARPENTIER,
Clerk of the Conseil exécutif

Regulation to amend a Regulation to amend the Regulation respecting fiscal administration and the Regulation respecting fiscal administration

An Act respecting the Ministère du Revenu (R.S.Q., c. M-31, s. 96, 1st par., subpar. e, and 2nd par., and s. 97)

Regulation to amend the Regulation respecting fiscal administration

1. The Regulation to amend the Regulation respecting fiscal administration, made by Order in Council 472-95 dated 5 April 1995, is amended by substituting the following for subsection 2 of section 5:

“2. Subsection 1, where it makes sections 96R9 to 96R12 of the Regulation respecting fiscal administration, applies to the 1992 to 1994 taxation years. Notwithstanding the foregoing, where:

(a) sections 96R10 to 96R12 of the Regulation, made by that subsection 1, apply to the 1992 taxation year, they shall be read with “Part I” substituted for “Parts I and I.1”;

(b) section 96R10 of the Regulation, made by that subsection 1, applies to the 1994 taxation year, paragraph *a* of that section shall be read as follows:

“(a) the amounts that are required to be included in computing his income from that office or that employment for the year and that are payable to him by an employer resident in a reserve, where he has held that office or that employment continuously from a date prior to 1 January 1994; are of”.

Regulation respecting fiscal administration

2. 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 and 472-95 dated 5 April 1995, is further amended in section 96R9:

(1) by striking out the definitions of the expressions “Indian territory” and “Oujé-Bougoumou territory”;

(2) by substituting the words “Loi sur les Indiens” for the words “Loi sur les indiens” in the French version of the definition of the expression “Indian”;

(3) by striking out the words “or in an Indian territory” in the definition of the expression “person of Indian descent”; and

(4) by substituting the following for the definition of the expression “reserve”:

““reserve” has the meaning assigned to it by paragraph *b* of section 488R2 of the Regulation respecting the Taxation Act (R.R.Q., 1981, c. I-3, r. 1). (*réserve*)”.

2. Subsection 1 applies to the 1992, 1993 and 1994 taxation years.

3. 1. Section 96R10 of the Regulation is amended by striking out the words “or in an Indian territory” in paragraph *a*.

2. Subsection 1 applies to the 1992 and 1993 taxation years.

4. The Regulation is amended by renumbering sections 96R9, 96R10 and 96R11, made by section 4 of the Regulation to amend the Regulation respecting fiscal administration made by Order in Council 385-95 dated 22 March 1995, as sections 96R15, 96R16 and 96R17 respectively. In addition, in section 96R11, renumbered as section 96R17 by this section, a reference to section 96R16 is substituted for the reference to section 96R10.

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

9510

O.M., 1995

Order of the Minister of Public Security dated 18 December 1995

Rules to amend the Lottery Scheme Rules

WHEREAS under the second paragraph of section 20 of the Act respecting lotteries, publicity contests and amusement machines (R.S.Q., c. L-6), the Régie des alcools, des courses et des jeux may make rules relating to the organization, management, conduct and operation of lottery schemes;

WHEREAS under the third paragraph of section 20 of the Act, every rule made under that statutory provision by the Régie des alcools, des courses et des jeux shall be submitted to the Minister of Public Security for approval;

WHEREAS at its meeting of 21 September 1995, the Board made the Rules to amend the Lottery Scheme Rules, attached hereto;

WHEREAS it is expedient to approve those Rules;

THEREFORE, the Minister of Public Security: