

“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:

APPROVES the Rules to amend the Lottery Scheme Rules, attached hereto.

Québec, 18 December 1995

SERGE MÉNARD,
Minister of Public Security

Rules to amend the Lottery Scheme Rules

An Act respecting lotteries, publicity contests and amusement machines
(R.S.Q., c. L-6, s. 20, 2nd par.)

1. The Lottery Scheme Rules made by the Régie des alcools, des courses et des jeux at its meeting of 14 December 1984, amended by the Rules made by the Board at its meetings of 22 February and 22 May 1985, 26 August 1986, 25 October 1989, 7 March and 21 October 1991 and 8 July 1992, and published in the *Gazette officielle du Québec*, Part 2, on 13 March and 5 June 1985, 10 September 1986, 8 November 1989, 15 May and 6 November 1991 and 29 July 1992 are further amended by substituting:

(1) in paragraph 1 of section 29, the percentage “15 %” for the percentage “20 %”;

(2) in paragraph 1.1 of that section, the percentage “20 %” for the percentage “25 %”.

2. Section 30 is amended by substituting the following for the first paragraph:

“**30.** In the case of a drawing or a benefit casino, the licence holder is authorized to spend no more than 15 % of the gross profit on payment of the scheme’s administration expenses. In the case of a bingo, that percentage is 20 %.”.

3. These Rules come into force on the fifteenth day following the date of their publication in the *Gazette officielle du Québec*.