

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

WHEREAS it is expedient to amend the Regulation in order to implement a fiscal measure announced by the Minister of Finance in the Budget Speech of 12 May 1988 regarding an accelerated tax refund program for individuals;

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8 of that Act if the authority making it is of the opinion that the fiscal nature of the norms established, amended or repealed therein warrants it;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where the authority that has made it is of the opinion that the fiscal nature of the norms established, amended or repealed therein warrants it;

WHEREAS the Government is of the opinion that the fiscal nature of the norms established, amended or repealed by the Regulation warrants the lack of prior publication and such coming into force;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

THAT the Regulation attached hereto, entitled Regulation to amend the Regulation respecting fiscal administration, 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, s. 96, 1st par., and s. 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 and 1693-95 dated 20 December 1995, is further amended by substituting the following for section 94.5R2:

“**94.5R2.** For the purposes of section 94.5 of the Act, the estimated refund shall not exceed \$2 000.”.

2. Paragraph 1 has effect from 1 January 1995.

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

9618

M.O., 1996

Order of the Minister of Finance respecting the Rules to revoke the Ruling respecting the administration of the average rate of commission levied by holders of racing licences and registration attestations

An Act respecting racing (R.S.Q., c. C-72.1)

Rules to revoke the Ruling respecting the administration of the average rate of commission levied by holders of racing licences and registration attestations

WHEREAS under subparagraph 20.1 of the first paragraph of section 103 of the Act respecting racing (R.S.Q., c. C-72.1), the Régie des alcools, des courses et des jeux may make rules to ensure, in accordance with the terms and conditions it prescribes, that, from 1 July 1988, the

average rate of commission levied on the aggregate of the betting amounts by the holder of a racing licence and of a registration attestation for a device used for the sale, recording or automatic compiling of pari-mutuel betting on horse racing, issued under sections 70 and 81 of that Act, respectively, does not exceed the average rate of commission that it indicates and determine the amount that the holder may be called upon to pay to the Commission if the rate exceeds that indicated;

WHEREAS under the third paragraph of section 103 of that Act, a rule made under subparagraph 20.1 of the first paragraph of that section must be approved by the Minister of Finance;

WHEREAS the Régie des alcools, des courses et des jeux, at its plenary sitting of 12 December 1995, made the Rules to revoke the Ruling respecting the administration of the average rate of commission levied by holders of racing licences and registration attestations;

WHEREAS under section 12 of the Regulations Act (R.S.Q., c. R-18.1), a proposed regulation may be approved notwithstanding the publication requirement in section 8 of that Act, if the authority approving it is of the opinion that the urgency of the situation requires 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 approved it is of the opinion that the urgency of the situation requires it;

WHEREAS under sections 13 and 18 of that Act, the reason justifying the absence of prior publication and such coming into force shall be published with the regulation;

WHEREAS in the opinion of the Minister of Finance, the urgency due to the following circumstances justifies the absence of prior publication and such coming into force;

— in view of the current economic situation in the horse racing industry and of that of the race tracks, it is imperative to revoke the average rate of commission levied by holders of racing licences and of registration attestations;

WHEREAS it is expedient to approve the Rules;

THEREFORE, the Minister of Finance:

APPROVES the Rules to revoke the Ruling respecting the administration of the average rate of commission

levied by holders of racing licences and registration attestations, attached to this Minister's Order.

BERNARD LANDRY,
Minister of Finance

Rules to revoke the Ruling respecting the administration of the average rate of commission levied by holders of racing licences and registration attestations

An Act respecting racing
(R.S.Q., c. C-72.1, s. 103, 1st par., subpar. 20.1)

1. The Ruling respecting the administration of the average rate of commission levied by holders of racing licences and registration attestations, made by the Régie des alcools, des courses et des jeux on 19 January 1995, approved by the Minister's Order of the Minister of Finance dated 25 January 1995 and published in Part 2 of the *Gazette officielle du Québec* of 15 February 1995, (1995) 127, *G.O.* 2, 341, is revoked.

2. These Rules come into force on the day of their publication in the *Gazette officielle du Québec*.

9611

Variation order of the Québec Fishery Regulations, 1990 SOR/90-214 dated 29 March 1990

WHEREAS under subsection 4 (1) of the Québec Fishery Regulations, 1990, SOR/90-214 dated 29 March 1990, the Minister of Environment and Wildlife of Québec may by order vary an area's close time, fishing quota or limit on the size or weight of fish established by the Regulations so that the variation applies to the entire area or a portion thereof;

WHEREAS under paragraph *f* of subsection 4 (2) of the Regulations, the Minister may notify interested parties by publishing a notice in the *Gazette officielle du Québec*;

I HEREBY vary the limits on the size of fish indicated in the Regulations and the close times and fishing quotas indicated in Schedules I to XXV, XXX and XXXI of the Regulations, for the period from 1 April 1996 to 31 March 1999, in accordance with the following Schedule and I notify interested parties by publishing that Schedule in the *Gazette officielle du Québec*.

DAVID CLICHE,
*Minister of Environment
and Wildlife of Québec*