

Scripps Research Institute, The, La Jolla, California.  
 Sunbridge College, Chestnut Ridge, New York.  
 Union Institute, The, Cincinnati, Ohio.  
 University of Georgia, The, Athens, Georgia.  
 University of Judaism, Los Angeles, California.  
 University of the South, The, Sewanee, Tennessee.  
 Wake Forest University, Winston-Salem, North Carolina.  
 Wheaton College, Norton, Massachusetts.”;

(2) by deleting the following universities from paragraph *a*:

“Goshen Biblical Seminary, Elkhart, Indiana.  
 Mennonite Biblical Seminary, Elkhart, Indiana.  
 Union for Experimenting Colleges and Universities, The, Cincinnati, Ohio.”;

(3) by inserting the following university in paragraph *b* in alphabetical order:

“University of Hull, The, Hull, England.”;

(4) by inserting the following universities in paragraph *d* in alphabetical order:

“École Supérieure de Commerce de Paris, Paris.  
 Hautes Études Commerciales, Paris.”;

(5) by adding the following university at the end of paragraph *i*:

“Yeshivat Aish Hatorah, Jerusalem.”;

(6) by adding the following university at the end of paragraph *q*:

University of Tasmania, Hobart.”; and

(7) by adding the following after paragraph *q*:

“(r) in Croatia:  
 University of Zagreb, Zagreb.

(s) in South Africa:  
 University of the Witwatersrand, The, Johannesburg.”.

2. Subsection 1 has effect from 1 January 1993. Notwithstanding the foregoing, paragraph 1 of that subsection, where it inserts the following universities in paragraph *a* of Schedule C to the Regulation: “Ambassador University, Big Sandy, Texas”, “Columbia Union College, Takoma Park, Maryland”, “Detroit College of Law, Detroit, Michigan”, “Divinity School, The, Rochester, New York”, “Emmanuel School of Religion, Johnson City, Tennessee”, “Meadville-Lombard Theological School, Chicago, Illinois”, “Oakwood College, Hunts-

ville, Alabama”, “Scripps Research Institute, The, La Jolla, California” and “University of the South, The, Sewanee, Tennessee”, and paragraph 7 of subsection 1, where it makes paragraph *s* of Schedule C to the Regulation, have effect only from 1 January 1994.

**61.** The word “ralentissement” is substituted for the word “retardement” in the French version of the following provisions:

- paragraph *h* of section 130R55.3;
- paragraph *c* of section 130R96; and
- paragraph *i* of Class 1 in Schedule B.

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

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## O.C. 1632-96, 18 December 1996

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

### Fiscal administration

#### — Regulation

#### — 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, in particular, to exempt from the duties provided for by a fiscal law, under the conditions which it prescribes, any prescribed person;

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 on 20 December 1995 by the Minister of Finance in the information bulletin 95-7 in respect of the remission of income tax, as well as the interest and penalties related thereto, resulting from the inclusion, in the income for 1990 and 1991 of certain individuals occupying an employment in Nunavik during those years, of the value of the aid that they received at that time in connection with that employment for the shipment of food;

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 pursuant to 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 making 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;

IT IS ORDERED, therefore, on the recommendation of the Minister of State for the Economy and Finance and 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, 1<sup>st</sup> par., subpar. e)

**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, 466-96 dated 17 April 1996 and 1117-96 dated 4 September 1996, is further amended by adding the following section:

“**96R18.** Remission is granted of the part of the tax, interest and penalties paid or payable under Part I of the Taxation Act (R.S.Q., c. I-3) by any individual having

lived and held an employment in Nunavik during the 1990 or 1991 taxation year which is attributable to the inclusion, in computing his income from that employment for those years, of the value of any advantage related to food shipping costs paid by his employer and which was not assumed by that employer.”.

**2.** 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. 1633-96, 18 December 1996

Taxation Act  
(R.S.Q., c. I-3)

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

An Act respecting the Régie de l'assurance-maladie du Québec  
(R.S.Q., c. R-5)

An Act respecting the Québec Pension Plan  
(R.S.Q., c. R-9)

An Act respecting real estate tax refund  
(R.S.Q., c. R.20.1)

### Regulations — Amendments

Regulation to amend the Regulation respecting the Taxation Act, the Regulation respecting fiscal administration, the Regulation respecting contributions to the Québec Health Insurance Plan, the Regulation respecting contributions to the Québec Pension Plan and the Regulation respecting proof required in determining real estate tax refund

WHEREAS firstly, under subparagraphs *e.2* and *f* of the first paragraph of section 1086 of the Taxation Act (R.S.Q., c. I-3), amended by section 227 of Chapter 63 of the Statutes of 1995, the Government may make regulations to require any person included in one of the classes of persons it determines to file any return it may prescribe relating to any information necessary for the establishment of an assessment provided for in that Act and to send, where applicable, a copy of the return or of a part thereof to any person to whom the return or part thereof relates and to whom it indicates in the regulation, and to generally prescribe measures required for the application of that Act; secondly, under the first