

(b) the amount of \$92 for each child, excluding the first child, where, during the summer or autumn trimester of the year of allocation, the student receives benefits under one of the programs mentioned in subparagraph *a* of this paragraph;

(c) the amount of \$50, where the student with a spouse does not receive the amount allocated under subparagraph *a* of this paragraph.

5. 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. 1216-97, 17 September 1997

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

Fiscal Administration — Amendments

Regulation respecting fiscal administration (Amendment)

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 under the second paragraph of section 2 of that Act, as amended by section 267 of Chapter 63 of the Statutes of 1995, the Minister of Revenue has charge of the application of the International Fuel Tax Agreement;

WHEREAS under the first paragraph of section 7 of that Act, subject to the fourth paragraph of that section, no deed, document or writing shall bind the Ministère du Revenu or be attributed to the Minister of Revenue unless it is signed by him, by the Deputy Minister or by a functionary authorized by regulation;

WHEREAS under section 9.0.6 of that Act, as enacted by section 268 of Chapter 63 of the Statutes of 1995, for the purposes of the International Fuel Tax Agreement, the Government may make regulations to enact any provision necessary to give effect to the Agreement and its amendments, specify the provisions of the Act respecting the Ministère du Revenu that do not apply, specify the provisions of the Agreement, including amendments, that apply and take any other measures necessary to implement the Agreement and the amendments;

WHEREAS under section 31.1.5 of that Act, as replaced by section 273 of Chapter 63 of the Statutes of 1995, the Government may make regulations to determine the terms and conditions governing the application of the second paragraphs of section 30.1 and section 31.1.1, the information required under section 31.1.2 and the terms and conditions respecting communication of the information;

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

WHEREAS the Minister of Revenue is responsible for the administration of the Act to facilitate the payment of support (1995, c. 18);

WHEREAS with a view to ensuring a better administration of the Acts of which the Minister of Revenue is in charge, it is expedient to amend the Regulation in order, on the one hand, to adapt it to the most recent legislative and structural changes affecting the Ministère du Revenu and, on the other hand, to facilitate the administration by the Minister of Revenue of the International Fuel Tax Agreement;

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 a 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 and by section 278 of Chapter 63 of the Statutes of 1995, every regulation made under the 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 the Minister for Revenue:

THAT the Regulation respecting fiscal administration (Amendment), attached hereto, be made.

MICHEL CARPENTIER,
Clerk of the Conseil exécutif

Regulation respecting fiscal administration (Amendment)*

An Act respecting the Ministère du Revenu (R.S.Q., c. M-31, ss. 7, 58.1, 96 and 97; 1995, c. 36, s. 18 and 1995, c. 63, s. 278)

1. The section 7R3 of Regulation respecting fiscal administration (R.R.Q., 1981, c. M-31, r.1) is substituted by the following:

“**7R3.** The Director of Legal Affairs of the Direction générale de la législation is authorized to sign the documents required for the application of the following provisions:

(1) the provisions referred to in section 7R3.1;

(2) section 28 of Order in Council 1802-85, made on 4 September 1985, as amended, entitled “Conditions et cadre administratif concernant le Programme sur l'allocation-logement en faveur des personnes âgées”.

“**7R3.1** A functionary who holds the position of Head of the Service des affaires juridiques or Head of the Service des affaires juridiques, de l'accès à l'information et des ententes, or a functionary governed by the collective agreement for professionals who holds a position as fiscal law research agent with the Direction des affaires juridiques of the Direction générale de la législation is authorized to sign the documents required for the application of section 62 of the Act to facilitate the payment of support (1995, chapter 18).”.

2. Section 7R6 is repealed.

3. The following is substituted for section 7R7:

“**7R7.** A functionary who holds the position of Director of Income Tax Laws, Head of the Service de l'interprétation relative aux entreprises or Head of the Service de l'interprétation relative aux particuliers et à la fiscalité internationale with the Direction des lois sur les impôts of the Direction générale de la législation is authorized to sign the documents required for the application of the following provisions:

(1) sections 39 and 58.1 of the Act;

(2) subparagraph c of the second paragraph of section 309.1, the provisions of Title VI.1 of Book VII and Division II.4 of Chapter III.1 of Title III of Book IX of Part I, the second paragraph of section 752.0.18 and sections 1016, 1029.7.6, 1029.8.30, 1029.8.34, 1049.2.2, 1049.2.2.2, 1049.2.2.5 to 1049.2.2.8, and 1049.2.2.10 of the Taxation Act;

(3) sections 130R10, 130R31, and 1015R4, and Classes 1(1), 2(b), 24, 27 and 34 of Schedule B to the Regulation respecting the Taxation Act (R.R.Q., 1981, c. I-3, r. 1).”.

4. Section 7R8 is repealed.

5. The following is substituted for section 7R9:

“**7R9** A functionary who holds the position of Director of Tax Laws with the Direction générale de la législation is authorized to sign the documents required for the application of the following provisions:

(1) the provisions referred to in section 7R9.1;

(2) sections 39 and 58.1 of the Act.;

He is also authorized to sign, as the “Commissioner” designated by the Minister as responsible for the application of the Agreement referred to in section 2 of the Act, the documents required for the application of sections V.I, V.J, IX.F, XI.F and subsection XI.H.2 of the International Fuel Tax Agreement.”.

6. The following is inserted after section 7R9.1:

“**7R9.2.** A functionary governed by the collective agreement for professionals who holds a position as tax counsel with the Direction des lois sur les taxes of the Direction générale de la législation, who is designated by the Minister to act as “Assistant Commissioner” in lieu and stead of the “Commissioner” for the purposes of the Agreement referred to in section 2 of the Act, is authorized to sign, within the limits of his duties, the documents required for the application of sections V.I, V.J, IX.F and subsection XI.H.2 of the International Fuel Tax Agreement.”.

* The latest amendment to the Regulation respecting fiscal administration (R.R.Q., 1981, c. M-31, r.1) was made by the Regulation enacted by Order in Council 1635-96 of 18 December 1996 (1996, G.O. II, 5561). For prior amendments, the reader should consult the “Tableau des modifications et Index sommaire”, Éditeur officiel du Québec, 1997, updated to March 1, 1997.

7. The following is substituted for section 7R11:

“**7R11.** A functionary of the Ministère de la Justice who holds the position of Director, Assistant Director, advocate or notary with the Contentieux du Revenu – Ministère de la Justice or a functionary who holds a position there as Head of a division is authorized to sign the documents required for the application of the following provisions:

- (1) the provisions referred to in section 7R11.1;
- (2) articles 1641, 1653, 2345, 2654, 2723, 2755, 2757, 2760, 2767, 2771, 2779, 2784, 2956, 2991, 2992, 2995 and 3003 of the Civil Code of Québec;
- (3) section 34 of the Land Transfer Duties Act.”

8. The following is substituted for section 7R11.1:

“**7R11.1.** A functionary who holds a position as specialist principal office clerk or a position as law technician with the Contentieux du Revenu – Ministère de la Justice is authorized to sign the documents required for the application of the following provisions:

- (1) section 10 of the Act;
- (2) articles 2725, 2730, 2743, 2942, 2949, 2951, 2960, 2982, 2983, 3044 and the second paragraph of article 3068 of the Civil Code of Québec;
- (3) sections 10 and 47 of the Act to facilitate the payment of support.”

9. Section 7R12.1 is amended

- (1) by substituting the following for paragraph 2:
“(2) sections 17.2 to 17.6, 21, 25.4 and 86 of the Act;”;
- (2) by substituting the following for paragraph 4:
“(4) sections 40.4 and 40.5 of the Fuel Tax Act;”.

10. The following is substituted for section 7R13:

“**7R13.** A functionary who holds a position as Head of a fraud investigation service or Head of the Service d’enquête sur les fraudes et d’exécution with the Direction des enquêtes in Québec or Montréal of the Direction générale de la vérification et des enquêtes is authorized to sign the documents required for the application of the following provisions:

- (1) sections 27.0.2, 31, 34, 35, 35.5, 35.6, 39, 58.1, 71 and 94.1 of the Act;
- (2) paragraph f of subsection 2 of section 1000 and section 1001 of the Taxation Act;
- (3) sections 56, 202, 383 and subparagraph 3 of the second paragraph of section 434 of the Act respecting the Québec sales tax;
- (4) sections 14.1, 33, 35, 36, 39, 40 and 53 of the Fuel Tax Act;
- (5) sections 7.10 and 7.12 of the Tobacco Tax Act;
- (6) article 2631 of the Civil Code of Québec.”

11. The following is substituted for section 7R14:

“**7R14.** A functionary who holds the position of Head of the Service d’inspection with the Direction des enquêtes in Québec or Montréal of the Direction générale de la vérification et des enquêtes is authorized to sign the documents required for the application of the following provisions:

- (1) section 71 of the Act;
- (2) sections 35 and 36 of the Fuel Tax Act;
- (3) article 2631 of the Civil Code of Québec.”

12. Section 7R15 is amended by substituting the following for paragraph 2:

- “(2) sections 17.2 to 17.6 of the Act;
- (3) subsection XI.H.2 and section XII.C of the International Fuel Tax Agreement.”

13. The following is inserted after section 7R15:

“**7R15.1.** A functionary who holds the position of Head of the Service de la vérification in Toronto of the Direction régionale de la vérification of Laval, or a position as Director of special programs or head of a consumption taxes service in a Direction des programmes spéciaux with the Direction générale de la vérification et des enquêtes is authorized to sign the documents required for the application of the following provisions:

- (1) the provisions referred to in section 7R16;
- (2) sections 14.1, 33, 35, 36 and 53 of the Fuel Tax Act;

(3) sections 7.10 and 7.12 of the Tobacco Tax Act;

(4) sections 56, 202, 383, paragraph 3 of the second paragraph of section 434 and section 532 of the Act respecting the Québec sales tax.”

14. Section 7R16 is amended by substituting the following for that which precedes subparagraph 2 of the first paragraph:

“**7R16.** A functionary who holds the position of Director of Income Tax Verification 1 or Director of Income Tax Verification 2 in Québec, Montréal or Laval, or who holds a position as head of a taxation auditing service with one of the taxation auditing branches in Québec, Montréal or Laval, or who holds a position as head of a taxation service with one of the special programs branches within the Direction générale de la vérification et des enquêtes is authorized to sign the documents required for the application of the following provisions:

(1) sections 21, 25.4, 31, 34, 35, 35.5, 35.6, 39, 58.1, 71 and 94.1 of the Act;”

15. Section 7R17 is amended by adding the following:

“(3) subsection XI.H.2 and section XII.C of the International Fuel Tax Agreement.”

16. Section 7R18 is amended

(1) by substituting the following for that which precedes paragraph 2:

“**7R18.** A functionary who holds a position as head of an auditing service with one of the tax auditing branches in Québec, Montréal or Laval with the Direction générale de la vérification et des enquêtes is authorized to sign the documents required for the application of the following provisions:

(1) sections 21, 31, 34, 35, 35.5, 35.6, 39, 58.1, 71 and 94.1 of the Act;”;

(2) by adding the following:

“(6) Sections IX.F and XI.F of the International Fuel Tax Agreement.”

17. The first paragraph of section 7R19 is amended by substituting the following for subparagraph 1:

“(1) sections 21, 34, 35, 35.6, 39, 58.1 and 71 of the Act;”

18. The following is substituted for section 7R20.1:

“**7R20.1.** A functionary who holds the position of Director of a regional office of the Direction générale des services en région is authorized to sign the documents required for the application of the following provisions:

(1) the provisions referred to in section 7R20.2;

(2) sections 12.2, 17.2, 17.3, 17.5, 17.6, 30 and 31.1 of the Act;

(3) sections 75.1, 317.1, 317.2, 339, 340, 341, 343, 344, 345, 350.15, 350.16, 411.1, 415, 416, 416.1, 417, 417.1, 417.2, 418, 458.6, 473.3, 473.7, 475, 476, 477, 494, 495, 498, 505, 526.1, 526.2 and 528 of the Act respecting the Québec sales tax;

(4) section 442R4 of the Regulation respecting the Québec sales tax made by Order in Council 1607-92 dated 4 November 1992;

(5) sections 84.1, 85.6, 165.4 and 286.1, subparagraph c of the second paragraph of section 309.1, sections 435, 444, 500, 519.1, 520, 581, 752.0.7, 752.0.16, 752.0.18 and 1056.4 of the Taxation Act;

(6) sections 13, 50.06 and 50.09 of the Fuel Tax Act;

(7) section 11.1 of the Tobacco Tax Act;

(8) articles 1769 and 2654 of the Civil Code of Québec;

(9) subsection V.D.1, sections V.F, V.H, VI.B and VI.E of the International Fuel Tax Agreement.”

19. Section 7R20.2 is amended by substituting the following for that which precedes the second paragraph:

“**7R20.2.** A functionary who holds the position of Head of the Service de vérification, Head of the Service de vérification — Impôts, Head of the Service de vérification — Taxes, or Head of the Service de vérification — Impôts et Taxes, or who holds a position as head of a division of one of these services with one of the regional offices of the Direction générale des services en région is authorized to sign the documents required for the application of the following provisions:

(1) sections 21, 25.4, 30.1, 31, 34, 35, 35.5, 35.6, 39, 42, 58.1, 71, 86 and 94.1 of the Act;

(2) the second paragraph of section 7, sections 85, 98, 195, 216, 325, 361, 525, the second paragraph of

section 647, subsection 2 of section 678, paragraph f of subsection 2 of section 1000, sections 1001, 1006, 1016, 1098, 1100, 1102.1 and subsection 1 of section 1168 of the Taxation Act;

(3) the second paragraph of section 45 of the Act respecting the application of the Taxation Act;

(4) subsection 9 of section 130R2 of the Regulation respecting the Taxation Act;

(5) section 15, subsection 2 of section 31 and section 38 of the Land Transfer Duties Act;

(6) sections 56, 202, 383, subparagraph 3 of the second paragraph of section 434 and section 532 of the Act respecting the Québec sales tax;

(7) sections 14.1, 33, 35, 36 and 53 of the Fuel Tax Act;

(8) sections 7.10 and 7.12 of the Tobacco Tax Act;

(9) articles 1769 and 2631 of the Civil Code of Québec;

(10) sections IX.F, XI.F and subsection XI.H.2 of the International Fuel Tax Agreement.”.

20. Section 7R20.3 is repealed.

21. The following is substituted for section 7R20.4:

“**7R20.4.** A functionary who holds the position of Head of the Service à la clientèle with one of the regional offices or who holds a position as head of a division of one of these services with one of the regional offices of the Direction générale des services en région is authorized to sign the documents required for the application of the provisions referred to in sections 7R20.4.1 and 7R20.4.2.”.

22. The following is inserted after section 7R20.4:

“**7R20.4.1.** A functionary who holds the position of Head of the Service à la clientèle — Mandataires or Head of the Service à la clientèle — Taxes with one of the regional offices of the Direction générale des services en région is authorized to sign the documents required for the application of the following provisions:

(1) sections 21, 30, 30.1, 31, 31.1, 39, 42, 58.1, 71, 86 and 94.1 of the Act;

(2) sections 75.1, 202, 317.1, 317.2, 339, 340, 341, 343, 344, 345, 350.15, 350.16, 411.1, 415, 416, 416.1,

417, 417.1, 417.2 and 418, subparagraph 3 of the second paragraph of section 434, sections 458.6, 473.3, 473.7, 475, 476, 477, 494, 495, 498, 505, 526.1, 526.2, 528 and 532 of the Act respecting the Québec sales tax;

(3) section 442R4 of the Regulation respecting the Québec sales tax made by Order in Council 1607-92 dated 4 November 1992, as amended;

(4) sections 13, 14.1, 33, 50.06, 50.09 and 53 of the Fuel Tax Act;

(5) sections 7.12 and 11.1 of the Tobacco Tax Act;

(6) articles 1769, 2631 and 2654 of the Civil Code of Québec;

(7) subsection V.D.1, sections V.F, V.H, VI.B, VI.E and IX.F of the International Fuel Tax Agreement.

“7R20.4.2. A functionary who holds the position of Head of the Service à la clientèle — Contribuables or Head of the Service à la clientèle — Impôts with one of the regional offices of the Direction générale des services en région is authorized to sign the documents required for the application of the following provisions:

(1) sections 21, 30, 31, 39, 42, 58.1, 71, 86 and 94.1 of the Act;

(2) the second paragraph of section 7, sections 84.1, 85, 85.6, 165.4, 325, 519.1 and 525, subsection 2 of section 678, sections 752.0.7, 752.0.16, 752.0.18, 1016 and 1056.4 of the Taxation Act;

(3) articles 1769 and 2631 of the Civil Code of Québec.”.

23. Section 7R20.5 is repealed.

24. The following is substituted for section 7R20.6:

“**7R20.6.** A functionary governed by the collective agreement for professionals who holds a position as financial management officer within the Direction générale des services en région or a functionary governed by the collective agreement for public servants who holds a position as tax audit technician within that branch is authorized to sign the documents required for the application of the following provisions:

(1) sections 12.2, 31, 35.6 and 94.1 of the Act;

(2) the second paragraph of section 7, sections 85, 195 and 216, the second paragraph of section 647 and subsection 2 of section 678 of the Taxation Act;

(3) articles 1769 and 2631 of the Civil Code of Québec.”.

25. The following is substituted for section 7R21:

“**7R21.** A functionary who holds the position of Assistant Director General with one of the regional branches of the Centre de perception fiscale is authorized to sign the documents required for the application of the following provisions:

(1) the provisions referred to in sections 7R22, 7R23 and 7R24;

(2) sections 17.5 and 17.6 of the Act;

(3) article 2771 of the Civil Code of Québec.;

(4) section VI.E of the International Fuel Tax Agreement.”.

26. Section 7R22 is amended:

(1) by deleting, in the English version, paragraph 3;

(2) by substituting the following for that which precedes paragraph 1:

“**7R22.** A functionary who holds a position as Director of collection with one of the regional branches of the Centre de perception fiscale is authorized to sign the documents required for the application of the following provisions:”;

(3) by substituting the following for paragraph 2:

“(2) sections 17, 17.1 and 27.0.2 of the Act;

(3) section 52 and the second paragraph of section 54 of the Act to facilitate the payment of support;

(4) sections V.I and IX.A of the International Fuel Tax Agreement.”.

27. The following is substituted for section 7R23:

“**7R23.** A functionary who holds a position as head of a collection service with any of the regional collection branches of the Centre de perception fiscale is authorized to sign the documents required for the application of the following provisions:

(1) the provisions referred to in section 7R24;

(2) sections 13, 14, 16, 17.2, 17.3, 17.4 and 25.4 of the Act;

(3) deleted;

(4) sections 45, 46, 55 and 63 of the Succession Duty Act (R.S.Q., c. D-13.2);

(5) sections 34 and 37 of the Land Transfer Duties Act.

(6) section 30, the first paragraph of section 54 and section 76 of the Act to facilitate the payment of support;

A functionary who holds a position mentioned in the first paragraph is also authorized to sign the documents required to waive, in advance, the application of articles 795 and 796 of the Civil Code of Québec concerning the publication of an inventory, of article 806 of that Code concerning the annual rendering of accounts, of article 811 of that Code concerning the homologation by the court of a payment proposal, of article 822 of that Code concerning publication of the closure of the account, of article 1330 of that Code concerning publication of a notice of closure, of article 1656 of that Code concerning the signing of an acquittance for subrogation and of article 2631 of that Code.

28. The following is substituted for section 7R24:

“**7R24.** A functionary governed by the collective agreement for public servants who holds a position as a tax collection officer with any of the regional branches of the Centre de perception fiscale is authorized to sign the documents required for the application of the following provisions:

(1) sections 9.2, 10, 12.1, 15 to 15.4, 30.1, 31, 31.1, 31.1.1, 36, 39, 58.1, 71 and 94.1 of the Act;

(2) articles 794 and 1326 concerning the declaration of claim of the Minister of Revenue to the Public Curator and articles 1584, 1595, 1641, 1769, 2345, 2654, 2743, 2745, 2746, 2956 and 2983 of the Civil Code of Québec;

(3) articles 191, 643 and 655.1 of the Code of Civil Procedure (R.S.Q., c. C-25);

(4) sections 31.1.5R3, 31.1.5R5, 31.1.5R6 and 96R17;

(5) section 1001 of the Taxation Act;

(6) sections 13, 16, 22, 23, 29, 31, 37, 46, 48 to 50, and 53 of the Act to facilitate the payment of support;

(7) sections IX.D and IX.F of the International Fuel Tax Agreement.”.

29. The following is substituted for section 7R25:

“**7R25.** A functionary who holds the position of Assistant Director General with the Direction régionale des contribuables in Québec or Montréal of the Direction générale des contribuables is authorized to sign the documents required for the application of the following provisions:

(1) sections 12.2, 21, 30, 30.1, 31, 34, 35, 35.5, 35.6, 39, 42, 58.1, 86 and 94.1 of the Act;

(2) the second paragraph of section 7, sections 7.3, 21.22, 21.24, 84.1, 85, 85.6, 98, 165.4, 286.1, 325, 359.12.1, 435, 443, 444, 500, 519.1, 520, 525, 527.1 and 581, subsection 2 of section 678 and sections 726.6.2, 752.0.7, 752.0.16, 752.0.18, 771.1.4, 965.5, 965.11.9, 965.11.13, 965.11.19.3, 1016, 1029.7.6, 1029.7.9 and 1056.4 of the Taxation Act;

(3) sections 3, 10 and 11 of the Act respecting fiscal incentives to industrial development (R.S.Q., c. S-34);

(4) sections 5, 8, 13, 16, 19, 22, 23, 29, 31, 34, 36, 37, 46, 53 and 76 of the Act to facilitate the payment of support;

(5) article 2631 of the Civil Code of Québec.”.

30. Section 7R26 is amended

(1) by substituting the following for paragraph 2:

“(2) the second paragraph of section 7, sections 7.3, 84.1, 85, 85.6, 98, 286.1, 325, 359.12.1, 435, 443, 444, 500, 519.1, 520, 525, 527.1 and 581, subsection 2 of section 678 and sections 726.6.2, 752.0.7, 752.0.16, 752.0.18 and 1056.4 of the Taxation Act;

(3) article 2631 of the Civil Code of Québec.”;

(2) by adding the following paragraph:

“A functionary governed by the collective agreement for professionals who holds a position as financial management officer or taxation research officer or a functionary governed by the collective agreement for public servants who holds a position as tax audit technician, a position as inquiries officer, a position as audit agent or a position as office clerk is, to the extent that he is under the immediate authority of a functionary referred to in the first paragraph, authorized to sign the documents required for the application of the following provisions:

(1) sections 30, 31 and 94.1 of the Act;

(2) sections 752.0.7 and 752.0.16 of the Taxation Act.”.

31. Section 7R27 is amended

(1) by substituting the following for paragraphs 1 and 2:

“(1) sections 12.2, 21, 30, 31, 34, 35, 35.5, 35.6, 39, 42, 58.1, 86 and 94.1 of the Act;

(2) the second paragraph of section 7, sections 7.3, 21.22, 21.24, 84.1, 85, 85.6, 98, 165.4, 359.12.1, 500, 519.1, 520, 525, 527.1, 581, 771.1.4, 965.5, 965.11.9, 965.11.13, 965.11.19.3, 1029.7.6, 1029.7.9 and 1056.4 of the Taxation Act;”;

(2) by adding the following paragraph:

“(4) article 2631 of the Civil Code of Québec.”;

(3) by adding the following paragraph:

“A functionary governed by the collective agreement for professionals who holds a position as financial management officer or taxation research officer or a functionary governed by the collective agreement for public servants who holds a position as tax audit technician, a position as inquiries officer, a position as audit agent or a position as office clerk is, to the extent that he is under the immediate authority of a functionary referred to in the first paragraph, authorized to sign the documents required for the application of the following provisions:

(1) sections 12.2, 30, 31 and 94.1 of the Act;

(2) sections 165.4 and 771.1.4 of the Taxation Act.”.

32. The following is substituted for section 7R28:

“**7R28.** A functionary who holds the position of Director of Records Settlement and Information for Individuals — Québec with the Direction régionale des contribuables of Québec or the position of Director of Records Settlement and Information for Individuals in Business with the Direction régionale des contribuables of Montréal within the Direction générale des contribuables is authorized to sign the documents required for the application of the following provisions:

(1) sections 12.2, 21, 30, 31, 34, 35, 35.5, 35.6, 39, 42, 58.1, 86 and 94.1 of the Act;

(2) the second paragraph of section 7, sections 7.3, 84.1, 85, 85.6, 98, 286.1, 325, 359.12.1, 435, 443, 444, 500, 519.1, 520, 525, 527.1 and 581, subsection 2 of

section 678 and sections 726.6.2, 752.0.7, 752.0.16, 752.0.18, 1016 and 1056.4 of the Taxation Act;

(3) article 2631 of the Civil Code of Québec.

A functionary governed by the collective agreement for professionals who holds a position as financial management officer or taxation research officer or a functionary governed by the collective agreement for public servants who holds a position as tax audit technician, a position as inquiries officer, a position as audit agent or a position as office clerk is, to the extent that he is under the immediate authority of a functionary referred to in the first paragraph, authorized to sign the documents required for the application of the following provisions:

(1) sections 12.2, 30, 31 and 94.1 of the Act;

(2) sections 752.0.7, 752.0.16 and 1016 of the Taxation Act.

The signature of a functionary who holds one of the positions referred to in the first paragraph or the second paragraph may be affixed by means of an automatic device to the documents required for the application of section 1016 of the Taxation Act.

“**7R28.1.** A functionary who holds the position of Director of Records Settlement and Information for Individuals — Montréal with the Direction générale des contribuables is authorized to sign the documents required for the application of the following provisions:

(1) sections 12.2, 21, 30, 31, 39, 42, 58.1, 86 and 94.1 of the Act;

(2) sections 325, 752.0.7, 752.0.16, 752.0.18, 1016 and 1056.4 of the Taxation Act;

(3) article 2631 of the Civil Code of Québec.

A functionary governed by the collective agreement for professionals who holds a position as financial management officer or taxation research officer or a functionary governed by the collective agreement for public servants who holds a position as tax audit technician, a position as inquiries officer, a position as audit agent or a position as office clerk is, to the extent that he is under the immediate authority of the functionary referred to in the first paragraph, authorized to sign the documents required for the application of the following provisions:

(1) sections 12.2, 30, 31 and 94.1 of the Act;

(2) sections 752.0.7, 752.0.16 and 1016 of the Taxation Act.

The signature of the functionary referred to in the first paragraph and the signature of the functionaries referred to in the second paragraph may be affixed by means of an automatic device to the documents required for the application of section 1016 of the Taxation Act.”

33. The following is substituted for section 7R29:

“**7R29.** A functionary who holds a position as Head of the Service de traitement des requêtes des particuliers en affaires, Head of the Service de renseignement fiscal aux particuliers en affaires, Head of the Service de l'accueil des particuliers, or Head of the Service de l'accueil des particuliers en affaires with the Direction du règlement de dossiers et des renseignements aux particuliers en affaires in Montréal or a functionary who holds the position of Head of the Service de traitement des requêtes des particuliers en affaires, Head of the Service de l'accueil or Head of the Service de renseignement fiscal aux particuliers en affaires with the Direction du règlement de dossiers et des renseignements aux particuliers en affaires in Québec within the Direction générale des contribuables is authorized to sign the documents required for the application of the following provisions:

(1) sections 12.2, 21, 30, 31, 39, 42, 58.1, 86 and 94.1 of the Act;

(2) the second paragraph of section 7, sections 519.1 and 520, subsection 2 of section 678 and sections 752.0.7, 752.0.16, 1016 and 1056.4 of the Taxation Act.

A functionary governed by the collective agreement for professionals who holds a position as financial management officer or taxation research officer or a functionary governed by the collective agreement for public servants who holds a position as tax audit technician, a position as inquiries officer, a position as audit agent or a position as office clerk is, to the extent that he is under the immediate authority of a functionary referred to in the first paragraph, authorized to sign the documents required for the application of the following provisions:

(1) sections 12.2, 30, 31 and 94.1 of the Act;

(2) sections 752.0.7, 752.0.16 and 1016 of the Taxation Act.

The signature of a functionary who holds a position referred to in the first paragraph or the second paragraph may be affixed by means of an automatic device to the documents required for the application of section 1016 of the Taxation Act.”

34. Section 7R29.1 is amended

(1) by substituting the following for paragraphs 1 and 2:

“(1) sections 12.2, 21, 30, 31, 39, 42, 58.1, 86 and 94.1 of the Act;

(2) the second paragraph of section 7, sections 165.4, 519.1, 525, 771.1.4, 965.5, 965.11.9, 965.11.13, 965.11.19.3, 1029.7.6, 1029.7.9 and 1056.4 of the Taxation Act.”;

(2) by adding the following:

“A functionary governed by the collective agreement for professionals who holds a position as financial management officer or taxation research officer or a functionary governed by the collective agreement for public servants who holds a position as tax audit technician, a position as inquiries officer, a position as audit agent or a position as office clerk is, to the extent that he is under the immediate authority of a functionary referred to in the first paragraph, authorized to sign the documents required for the application of the following provisions:

(1) sections 12.2, 30, 31 and 94.1 of the Act;

(2) sections 165.4 and 771.1.4 of the Taxation Act.”.

35. Section 7R29.2 is amended

(1) by substituting the following for paragraphs 1 and 2:

“(1) sections 30, 39, 42, 58.1 and 94.1 of the Act;

(2) sections 165.4, 519.1, 520, 771.1.4, 965.5, 965.11.9, 965.11.13, 965.11.19.3, 1029.7.6, 1029.7.9 and 1056.4 of the Taxation Act.”;

(2) by adding the following paragraphs:

“The signature of a functionary who holds one of the positions referred to in the first paragraph may be affixed by means of an automatic device to the documents required for the application of section 39 of the Act.

A functionary governed by the collective agreement for professionals who holds a position as financial management officer or taxation research officer or a functionary governed by the collective agreement for public servants who holds a position as tax audit technician, a position as inquiries officer, a position as audit agent or a position as office clerk is, to the extent that he is under the immediate authority of a functionary referred to in the first paragraph, authorized to sign the documents required for the application of the following provisions:

(1) sections 30 and 94.1 of the Act;

(2) sections 165.4 and 771.1.4 of the Taxation Act.”.

36. The following is inserted after section 7R29.2:

“**7R29.3.** A functionary who holds a position as Head of the Service de la comptabilité with the Direction de la cotisation des corporations in Québec or Montréal within the Direction générale des contribuables is authorized to sign the documents required for the application of sections 12.2, 21, 30, 31 and 94.1 of the Act.

A functionary governed by the collective agreement for professionals who holds a position as financial management officer or taxation research officer or a functionary governed by the collective agreement for public servants who holds a position as tax audit technician, a position as inquiries officer, a position as audit agent or a position as office clerk is, to the extent, though, that he is under the immediate authority of a functionary referred to in the first paragraph, also authorized to sign the documents required for the application of those sections.”.

37. The following is substituted for section 7R30:

“**7R30.** A functionary who holds a position as Head of the Service de traitement des requêtes de particuliers et programmes sociaux with the Direction du règlement de dossiers et des renseignements aux particuliers in Québec or Head of the Service de traitement des requêtes with the Direction du règlement de dossiers et des renseignements aux particuliers in Montréal or Head of the Service de renseignement fiscal aux particuliers with one of these Branches within the Direction générale des contribuables is authorized to sign the documents required for the application of the following provisions:

(1) sections 12.2, 30, 31, 39, 42, 58.1 and 94.1 of the Act;

(2) sections 752.0.7, 752.0.16 and 1016 of the Taxation Act.

A functionary governed by the collective agreement for professionals who holds a position as financial management officer or taxation research officer or a functionary governed by the collective agreement for public servants who holds a position as tax audit technician, a position as inquiries officer, a position as audit agent or a position as office clerk is, to the extent, though, that he is under the immediate authority of a functionary referred to in the first paragraph, authorized to sign the documents required for the application of the following provisions:

(1) sections 12.2, 30, 31 and 94.1 of the Act;

(2) sections 752.0.7, 752.0.16 and 1016 of the Taxation Act.

The signature of a functionary who holds one of the positions referred to in the first or the second paragraph may be affixed by means of an automatic device to the documents required for the application of the provisions of section 1016 of the Taxation Act.”.

38. The following is substituted for section 7R31:

“**7R31.** A functionary who holds the position of Director of Accounting and Information for Individuals in Québec or Montréal with the Direction générale des contribuables is authorized to sign the documents required for the application of the following provisions:

(1) sections 12.2, 21, 30, 30.1, 31, 34, 35, 35.5, 35.6, 39, 42, 58.1, 86 and 94.1 of the Act;

(2) the second paragraph of section 7, sections 7.3, 84.1, 85, 85.6, 98, 286.1, 435, 443, 444, 519.1, 520, 525, 527.1 and 581, subsection 2 of section 678 and sections 726.6.2, 752.0.7, 752.0.16, 1016 and 1056.4 of the Taxation Act.

A functionary governed by the collective agreement for professionals who holds a position as financial management officer or taxation research officer or a functionary governed by the collective agreement for public servants who holds a position as tax audit technician, a position as inquiries officer, a position as audit agent or a position as office clerk is, to the extent that he is under the immediate authority of a functionary referred to in the first paragraph, authorized to sign the documents required for the application of the following provisions:

(1) sections 12.2, 21, 30, 30.1, 31, 39 and 94.1 of the Act;

(2) sections 752.0.7, 752.0.16 and 1016 of the Taxation Act.

The signature of a functionary who holds one of the positions referred to in the first or the second paragraph may be affixed by means of an automatic device to the documents required for the application of the provisions of section 39 of the Act.”.

39. The following is substituted for section 7R32:

“**7R32.** A functionary who holds the position of Head of the Service de renseignement, de traitement des requêtes et de contrôle fiscal with the Direction de la

comptabilité et de l’information aux particuliers in Québec or Montréal within the Direction générale des contribuables is authorized to sign the documents required for the application of the following provisions:

(1) sections 12.2, 21, 30, 31, 39, 42, 58.1, 86 and 94.1 of the Act.

(2) sections 752.0.7, 752.0.16, 1016 and 1056.4 of the Taxation Act.

A functionary governed by the collective agreement for professionals who holds a position as financial management officer or taxation research officer or a functionary governed by the collective agreement for public servants who holds a position as tax audit technician, a position as inquiries officer, a position as audit agent or a position as office clerk is, to the extent that he is under the immediate authority of a functionary referred to in the first paragraph, authorized to sign the documents required for the application of the following provisions:

(1) sections 12.2, 21, 30, 31 and 94.1 of the Act;

(2) sections 752.0.7, 752.0.16 and 1016 of the Taxation Act.

The signature of a functionary who holds one of the positions referred to in the first or the second paragraph may be affixed by means of an automatic device to the documents required for the application of the provisions of section 1016 of the Taxation Act.”.

40. The following is substituted for section 7R32.1:

“**7R32.1.** A functionary who holds the position of Head of the Service de recherche des déclarations non produites with the Direction de la comptabilité et de l’information aux particuliers in Québec or Montréal within the Direction générale des contribuables is authorized to sign the documents required for the application of the following provisions:

(1) sections 30.1, 39, 58.1, 86 and 94.1 of the Act.

(2) sections 752.0.7 and 752.0.16 of the Taxation Act.

A functionary governed by the collective agreement for professionals who holds a position as financial management officer or taxation research officer or a functionary governed by the collective agreement for public servants who holds a position as tax audit technician, a position as inquiries officer, a position as audit agent or a position as office clerk is, to the extent that he is under the immediate authority of a functionary referred to in

the first paragraph, authorized to sign the documents required for the application of the following provisions:

- (1) sections 30.1, 39 and 94.1 of the Act;
- (2) sections 752.0.7 and 752.0.16 of the Taxation Act.

The signature of a functionary who holds one of the positions referred to in the first or the second paragraph may be affixed by means of an automatic device to the documents required for the application of section 39 of the Act.”

41. The following is substituted for section 7R32.2:

“**7R32.2.** A functionary who holds the position of Head of the Service comptabilité with the Direction de la comptabilité et de l’information aux particuliers in Québec or Montréal within the Direction générale des contribuables is authorized to sign the documents required for the application of sections 12.2, 21, 30, 31, 42 and 94.1 of the Act.

A functionary governed by the collective agreement for professionals who holds a position as financial management officer or a position as taxation research officer or a functionary governed by the collective agreement for public servants who holds a position as tax audit technician, a position as inquiries officer, a position as audit agent or a position as office clerk is, to the extent that he is under the immediate authority of a functionary referred to in the first paragraph, authorized to sign the documents required for the application of sections 12.2, 21, 30, 31 and 94.1 of the Act.

7R32.3. A functionary who holds the position of Director of Support Payments or a position as Head of the Service des pensions alimentaires or a functionary governed by the collective agreement for public servants who holds a position as support payment management technician with the Direction des pensions alimentaires within the Direction générale des contribuables is authorized to sign the documents required for the application of the following provisions:

- (1) sections 5, 8, 13, 16, 19, 22, 23, 29, 31, 34, 36, 37, 46, 53 and 76 of the Act to facilitate the payment of support;
- (2) section 1016 of the Taxation Act;
- (3) article 2631 of the Civil Code of Québec.

The signature of a functionary who holds one of the positions referred to in the first paragraph may be af-

fixed by means of an automatic device to the documents required for the application of the provisions of section 1016 of the Taxation Act.”

7R32.4. A functionary who holds a position as Head of the Service de la cotisation with the Direction de la cotisation des particuliers in Québec or Montréal or Head of the Service d’aide TED with the Direction de la cotisation des particuliers in Québec within the Direction générale des contribuables is authorized to sign the documents required for the application of the following provisions:

- (1) sections 30, 39, 42, 58.1 and 94.1 of the Act;
- (2) sections 752.0.7, 752.0.16 and 1056.4 of the Taxation Act.

A functionary governed by the collective agreement for professionals who holds a position as financial management officer or a position as taxation research officer or a functionary governed by the collective agreement for public servants who holds a position as tax audit technician, a position as inquiries officer, a position as audit agent or a position as office clerk is, to the extent that he is under the immediate authority of a functionary referred to in the first paragraph, authorized to sign the documents required for the application of the following provisions:

- (1) sections 30 and 94.1 of the Act;
- (2) sections 752.0.7 and 752.0.16 of the Taxation Act.

7R32.5. A functionary who holds a position as Director of Fiscal Evasion Countermeasures with the Direction générale des contribuables is authorized to sign the documents required for the application of the following provisions:

- (1) the provisions referred to in subparagraphs 1 and 2 of the first paragraph of section 7R32.6;
- (2) sections 84.1, 85, 85.6, 98, 286.1, 500, 525, 527.1 and 581, subsection 2 of section 678 and sections 726.6.2 and 752.0.18 of the Taxation Act;
- (3) article 2631 of the Civil Code of Québec.

A functionary governed by the collective agreement for professionals who holds a position as financial management officer or a position as taxation research officer or a functionary governed by the collective agreement for public servants who holds a position as tax audit technician, a position as inquiries officer, a position as

audit agent or a position as office clerk is, to the extent that he is under the immediate authority of a functionary referred to in the first paragraph, authorized to sign the documents required for the application of the following provisions:

(1) sections 30, 31 and 94.1 of the Act;

(2) sections 165.4, 752.0.7, 752.0.16 and 771.1.4 of the Taxation Act.

7R32.6. A functionary who holds a position as Head of the Service de la lutte contre l'évasion fiscale with the Direction de la lutte contre l'évasion fiscale within the Direction générale des contribuables is authorized to sign the documents required for the application of the following provisions:

(1) sections 30, 30.1, 31, 34, 35, 39, 42, 58.1, 86 and 94.1 of the Act;

(2) the second paragraph of section 7, sections 21.22, 165.4, 519.1, 520, 752.0.7, 752.0.16, 771.1.4 and 1056.4 of the Taxation Act.

A functionary governed by the collective agreement for professionals who holds a position as financial management officer or a position as taxation research officer or a functionary governed by the collective agreement for public servants who holds a position as tax audit technician, a position as inquiries officer, a position as audit agent or a position as office clerk is, to the extent that he is under the immediate authority of a functionary referred to in the first paragraph, authorized to sign the documents required for the application of the following provisions:

(1) sections 30, 31 and 94.1 of the Act;

(2) sections 165.4, 752.0.7, 752.0.16 and 771.1.4 of the Taxation Act.”.

42. Section 7R36 is repealed.

43. The following is substituted for section 7R37:

“7R37. A functionary who holds the position of Assistant Director General with the Direction régionale des mandataires in Québec or Montréal, Director of Clientele Services in Québec, Director of Clientele Services in Montréal, or a position as head of a service with the Direction des services à la clientèle in Québec or Montréal within the Direction générale des mandataires is authorized to sign the documents required for the application of the following provisions:

(1) the provisions referred to in section 7R38;

(2) sections 7 and 8 of the Regulation respecting undertakings carrying out exploratory drilling in Québec and the Retail Sales Tax Act;

(3) section 10 of the Regulation respecting the leasing of moveable property and the Retail Sales Tax Act;

(4) sections 891R1, 985.9.2R2 and 985.9.2R3 of the Regulation respecting the Taxation Act;

(5) sections 297.1.3, 297.1.4, 297.1.6, 297.1.7, 339, 340, 341, 343, 344, 345, 350.15, 350.16, 411.1, 415, 416, 416.1, 417, 417.1, 417.2, 418, 475, 476, 477 and 526.2 of the Act respecting the Québec sales tax;

(6) sections 6.2, 6.3 and 6.4 of the Tobacco Tax Act;

(7) sections 27.2, 27.3 and 27.4 of the Fuel Tax Act;

(8) article 66 of the Code of Penal Procedure (R.S.Q., c. C-25.1).

The signature of a functionary who holds one of the positions referred to in the first paragraph may be affixed by means of an automatic device to the documents required for the application of the provisions referred to in subparagraphs 2 to 4 and 8 of this paragraph. of section 1016 of the Taxation Act A facsimile of that signature may also be engraved, lithographed or printed on those documents if they are countersigned by a person authorized by the Minister.”.

44. Section 7R37.1 is repealed.

45. The following is substituted for section 7R38:

“7R38. A functionary who holds the position of Director of Accounting in Québec, Director of Accounting in Montréal, Director of Assessments in Québec, Director of Assessments in Montréal, Director of Fiscal Review in Québec or Director of Fiscal Review in Montréal or a position as head of a service with the Direction de la comptabilisation in Québec or Montréal, the Direction de la cotisation in Québec or Montréal or the Direction de l'examen fiscal in Québec or Montréal within the Direction générale des mandataires is authorized to sign the documents required for the application of the following provisions:

(1) sections 21, 30, 30.1, 31, 31.1, 34, 35, 35.5, 35.6, 39, 42, 58.1, 86 and 94.1 of the Act;

(2) sections 75.1, 202, 317.1 and 317.2, subparagraph 3 of the second paragraph of section 434 and sections 458.1.2, 458.6, 473.3, 473.7, 494, 495, 498, 505, 528, 532, 538 and 539 of the Act respecting the Québec sales tax;

(3) section 442R4 of the Regulation respecting the Québec sales tax;

(4) sections 7.12 and 11.1 of the Tobacco Tax Act;

(5) sections 13, 14.1, 33, 50.06, 50.09 and 53 of the Fuel Tax Act;

(6) articles 1769 and 2631 of the Civil Code of Québec;

(7) section 1 of the Licenses Act (R.S.Q., c. L-3);

(8) subsection V.D.1, and sections V.H, V.F, VI.B, VI.E and IX.F of the International Fuel Tax Agreement.”.

46. Section 7R39 is repealed.

47. Section 7R39.1 is amended by substituting the following for that which precedes paragraph 1:

“**7R39.1.** A functionary governed by the collective agreement for public servants who holds a position as tax audit technician or a position as office clerk with the Direction de la comptabilisation in Québec or Montréal within the Direction générale des mandataires is authorized to sign the documents required for the application of the following provisions:”.

48. The following is inserted after section 7R39.1:

“**7R39.1.1.** A functionary governed by the collective agreement for public servants who holds a position as tax audit technician or a position as office clerk with the Service de cotisation B of the Direction de la cotisation des mandataires en taxes in Québec within the Direction générale des mandataires is authorized to sign the documents required for the application of section IX.F of the International Fuel Tax Agreement.”.

49. The heading of Subdivision 6.1 is deleted.

50. Section 7R39.2 is repealed.

51. The following is substituted for paragraph 2 of section 7R40:

“(2) the second paragraph of section 16, sections 23.1, 25, 27.2, 27.3, 27.4 and 50.09 of the Fuel Tax Act;”.

52. The following is inserted after section 8R2:

“**8R3.** A functionary who holds the position of Secretary of the Ministère du Revenu with the Bureau du sous-ministre du Revenu is authorized to certify as true any copy of a document entrusted to him in the performance of his duties.

8R4. A functionary who holds the position of Director General of the Centre de perception fiscale or who holds a position as Assistant Director General, Director of Collection or head of a collection service with the Centre de perception fiscale or a functionary governed by the collective agreement for public servants who holds a position as tax recovery officer within that Centre is authorized to certify as true any copy of a document entrusted to him in the performance of his duties.”.

53. The following is inserted after section 8R4:

**“DIVISION II.01
APPLICATION OF THE INTERNATIONAL
FUEL TAX AGREEMENT**

§1. Bonding

“**9.0.6R1.** For the purposes of the International Fuel Tax Agreement, sections 17.2 to 17.4 of the Act do not apply.

9.0.6R2. The Minister may require a licensee to post a bond, in accordance with section V.I of that Agreement.

9.0.6R3. Remittance to the Minister of a bond pursuant to the Act, this regulation, or pursuant to paragraph I.C.3.c. of the International Fuel Tax Agreement Procedures Manual validly constitutes a bond referred to in section 9.0.6R2.

9.0.6R4. For the purpose of reinstating a license, the Minister may require that a bond be posted, in accordance with subsection I.C.2 of that Procedures Manual.

9.0.6R5. A licensee who is required to post a bond pursuant to section 9.0.6R2, shall, when filing his return, pay the tax due, in accordance with section IX.A of the Agreement.

*§2. License Delivery, Renewal, Cancellation,
Revocation and Suspension*

9.0.6R6. For the purposes of the International Fuel Tax Agreement, sections 17.5 and 17.6 of the Act do not apply to the delivery, renewal, suspension and revocation of a license.

9.0.6R7. The Minister may refuse to issue a license, in accordance with section V.E of that Agreement.

9.0.6R8. The Minister may refuse to renew the license and decals, in accordance with section VI.E of the Agreement.

9.0.6R9. The Minister may revoke a license, in accordance with section VI.F of the Agreement and sub-section III.A.3 of the International Fuel Tax Agreement Procedures Manual.

9.0.6R10. The Minister may suspend or revoke a license, in accordance with section V.J of the Agreement.

§3. *Payment to the Minister*

9.0.6R11. The exigibility period provided for in section IX.D of the International Fuel Tax Agreement is replaced by that provided for in the first paragraph of section 27.0.1 of the Act.

§4. *Interest*

9.0.6R12. Notwithstanding the first paragraph of section 28 and section 28.1 of the Act, where the International Fuel Tax Agreement provides for the payment of interest in respect of an amount of tax payable, that amount bears interest at the rate determined, and in accordance with the rules provided for in section IX.E of that Agreement.

However, the interest rate provided for in the first paragraph of section 28 of the Act applies commencing on the first day of the month following the month in which the return is filed.

9.0.6R13. Notwithstanding the second paragraph of section 28 and section 30 of the Act, the interest payable on a refund under the Agreement or on the amount of such a refund applied in accordance with section 31 of the Act to a payment under a fiscal law or under the Agreement, which payment must be made by the person to whom that refund is due, is calculated according to the rules provided for in section XIII.E of the Agreement.

§5. *Keeping of Registers and Retention Period*

9.0.6R14. For the purposes of the International Fuel Tax Agreement, sections 34 and 35 of the Act do not apply to a licensee.

Articles VIII of that Agreement and III of the International Fuel Tax Agreement Procedures Manual which

provide for the requirements concerning the keeping of registers and data which must be retained apply to a licensee.

9.0.6R15. Section VIII.B of the Agreement and sub-section III.A.3 of that Procedures Manual relative to the retention period for registers and data which must be retained pursuant to section 9.0.6R14 do not apply to a licensee.

§6. *Penalty*

9.0.6R16. The penalty for failure to file a return or report provided for in the first paragraph of section 59 of the Act, as well as the penalty for failure to pay or remit an amount provided for in the second paragraph of section 59.2 of the Act does not apply to a licensee.

The latter incurs a penalty of 10 % of the amounts payable for having omitted to file a return, for having filed it late or for underpayment of the amounts of tax due, in accordance with section IX.D of the International Fuel Tax Agreement.

§7. *Objections and Appeals*

9.0.6R17. Sections XII.A to XII.E of the International Fuel Tax Agreement do not apply to a licensee.”.

54. The following is substituted for paragraph 3 of section 14R1:

“(3) a copy, authentic, as the case may be, of the will and every codicil relating thereto or a copy certified by the clerk of the court of the documents mentioned in section 890 of the Code of Civil Procedure;”.

55. The following is substituted for sections 31.1.5R1 to 31.1.5R9:

“**31.1.5R1.** For the purposes of section 31.1.2 of the Act, where an amount is to be paid by a public body to a corporation, the public body or its agent shall send the following information to the Minister:

(1) the name and firm name or corporate name of the corporation;

(2) the civic address of its head office or its principal place of business;

(3) the user number attributed to it by the Minister, as the case may be;

(4) the reference attributed to the payment by the body or its agent;

(5) the amount that shall be paid to the corporation.

As well, where an amount is to be paid to a natural person, the following information shall be sent to the Minister:

- (1) the name of the person;
- (2) the person's civic address;
- (3) the person's social insurance number;
- (4) the reference attributed to the payment by the body or its agent;
- (5) the seizable portion of the amount that shall be paid to the person.

31.1.5R2. The information referred to in section 31.1.5R1 is sent daily to the Minister, not later than four days before the date on which it would be impossible for the public body or its paying agent to give effect to a withholding request filed under the second paragraph of section 30.1 or an allocation request filed under section 31.1.1 of the Act.

31.1.5R3. For the purposes of the withholding provided for in the second paragraph of section 30.1 or the allocation provided for in section 31.1.1 of the Act, the Minister sends to the body or its agent, as the case may be, the following information in the case of a corporation:

- (1) the information described in subparagraphs 1 to 4 of the first paragraph of section 31.1.5R1;
- (2) the reference attributed by the Minister;
- (3) the amount to be withheld or sent to the Minister, as the case may be.

If an amount is to be withheld or allocated to the payment of the debt of a natural person, the Minister sends the following information:

- (1) the information described in subparagraphs 1 to 4 of the second paragraph of section 31.1.5R1;
- (2) the information referred to in subparagraphs 2 and 3 of the first paragraph.

“31.1.5R4. Upon receipt of the information referred to in section 31.1.5R3, the public body or its agent shall:

- (1) withhold the indicated amount, as the case may be;

(2) within the following eight days or on the anticipated date of payment, whichever comes last, send a notice to the Minister informing him of the amount withheld or, as the case may be, the amount indicated to be allocated;

(3) send a notice to the corporation or the person to whom the amount was to have been paid informing that corporation or person of the withholding or the allocation, as the case may be.

31.1.5R5. Where an amount is withheld or allocated, in whole or in part, the Minister sends a notice to the creditor or the beneficiary of the amount giving the details of the withholding or the allocation, as the case may be.

31.1.5R6. Where the withholding provided for in the second paragraph of section 30.1 of the Act is no longer binding, the Minister shall inform the public body or its agent forthwith and shall indicate, where applicable, the amount to be sent thereto.

In this case, paragraphs 2 and 3 of section 31.1.5R4 and section 31.1.5R5 apply, with the necessary modifications.

31.1.5R7. The information provided for in section 31.1.5R3 is confidential and shall only be accessed by a functionary, employee or agent of a public body or of an agent of such a body for whom knowledge of such information is necessary for the performance of his duties.

31.1.5R8. No functionary, employee or agent of a public body or of an agent of such a body shall use, communicate or allow to be communicated the information provided for in section 31.1.5R3 for any purpose other than the withholding provided for in the second paragraph of section 30.1 or the allocation provided for in section 31.1.1 of the Act.

31.1.5R9. Where the information provided for in section 31.1.5R3 is no longer necessary for the purposes of the withholding provided for in the second paragraph of section 30.1 or the allocation provided for in section 31.1.1 of the Act, it is safely destroyed by the public body or its agent, as the case may be.

31.1.5R10. For the purposes of section 31.1.1 of the Act, no allocation shall be made in the following cases:

- (1) where there is an objection or an appeal pending in respect of the exigible amount owing by a person under a fiscal law and such person has furnished security referred to in section 10R1; and

(2) an agreement for payment referred to in section 9.2 of the Act has been entered into by the Minister and the person owing an amount exigible under a fiscal law and is still in force, except if that agreement expressly provides for such an allocation.”.

56. This Regulation comes into force on the date of its publication in the Gazette Officielle du Québec except for:

(1) sections 1, 8, 26 to 29 and 41 which, in respect of the delegations in relation to the application of the provisions of the Act to facilitate the payment of support, have effect from 1 December 1995;

(2) sections 5, 6, 12, 15, 16, 18, 19, 22, 25, 26, 28, 45 and 48 which, in respect of the delegations in relation to the application of the provisions of the International Fuel Tax Agreement, have effect from 1 January 1996;

(3) sections 32, 33, 37 to 39 and 41 which, in respect of the new provisions concerning the signing of the documents required for the application of section 1016 of the Taxation Act, have effect from 1 November 1996;

(4) sections 31, 32, 35 and 38 to 41 which, in respect of the new provisions concerning the signing of the documents required for the application of section 39 of the Act respecting the Ministère du Revenu, have effect from 1 January 1997;

(5) sections 10, 11, 13, 14, 16, 17, 19, 21, 22 and 28 which, in respect of the new provisions concerning the signing of the documents required for the application of section 71 of the Act respecting the Ministère du Revenu, have effect from 21 June 1996;

(6) sections 31 to 41 which, in respect of the new provisions concerning the signing of the documents required for the application of section 94.1 of the Act respecting the Ministère du Revenu, have effect from 1 November 1996;

(7) sections 42 to 47, and subject to paragraph 2, section 48 which have effect from 1 April 1996;

(8) section 53 which has effect from 1 January 1996;

(9) section 55 which has effect from 20 June 1996, except for the provisions in relation to the withholdings provided for in section 30.1 of the Act which have effect from 15 December 1995.

Gouvernement du Québec

O.C. 1217-97, 17 September 1997

An Act respecting prescription drug insurance and amending various legislative provisions (1996, c. 32)

Basic prescription drug insurance plan — Amendments

Regulation to amend the Regulation respecting the basic prescription drug insurance plan

WHEREAS under subparagraph 3 of the first paragraph of section 78 of the Act respecting prescription drug insurance and amending various legislative provisions (1996, c. 32), the Government may, after consulting the Régie de l'assurance-maladie du Québec, make regulations to determine the cases, conditions and therapeutic indications in and for which the cost of certain medications included in the list drawn up by the Minister under section 60 of the Act is covered by the basic plan; the conditions may vary according to whether the coverage is provided by the Board or under a group insurance contract or an employee benefit plan;

WHEREAS under section 79 of the Act, such a regulation is not subject to the requirements concerning publication and date of coming into force contained in sections 8 and 17 of the Regulations Act (R.S.Q., c. R-18.1);

WHEREAS the Government made the Regulation respecting the basic prescription drug insurance plan by Order in Council 1519-96 dated 4 December 1996;

WHEREAS it is expedient to amend the Regulation;

WHEREAS in accordance with section 78 of the Act respecting prescription drug insurance and amending various legislative provisions, the Régie de l'assurance-maladie du Québec has been consulted on those amendments;

IT IS ORDERED, therefore, upon the recommendation of the Minister of Health and Social Services:

THAT the Regulation to amend the Regulation respecting the basic prescription drug insurance plan, attached to this Order in Council, be made.

MICHEL CARPENTIER,
Clerk of the Conseil exécutif