



NATIONAL ASSEMBLY

SECOND SESSION

THIRTY-FIFTH LEGISLATURE

Bill 91

(1996, chapter 81)

**An Act to again amend the Act respecting the
Ministère du Revenu**

Introduced 17 December 1996
Passage in principle 19 December 1996
Passage 19 December 1996
Assented to 23 December 1996

Québec Official Publisher
1996

EXPLANATORY NOTES

The bill gives effect to a measure announced in the Budget Speech delivered on 9 May 1996.

The time limit of three years applicable to fiscal debts is replaced by a time limit of five years.

Bill 91

AN ACT TO AGAIN AMEND THE ACT RESPECTING THE MINISTÈRE DU REVENU

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS :

1. The Act respecting the Ministère du Revenu (R.S.Q., chapter M-31) is amended by inserting, after section 27.2, enacted by section 208 of chapter 1 of the statutes of 1995, the following :

“DIVISION II.2

“PRESCRIPTION

“**27.3.** The recovery of an amount owed under a fiscal law is prescribed five years after the expiry of the time limit for payment prescribed by section 27.0.1 or 27.0.2 or, in the case of charges or fees, from the time the charges or fees are applied.”

2. The time limit provided for in section 1 applies to situations in progress, account being taken of the time already elapsed.

3. This Act comes into force on 23 December 1996.