

(2) by inserting the words “the Syndicat de l’enseignement de la région de Québec” in alphabetical order in paragraph 1.

2. Schedule II.1 to the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., c. R-10) is amended by inserting the words “the Syndicat de l’enseignement de la région de Québec” in alphabetical order.

3. This Order in Council comes into force on the day it is made by the Government but takes effect, in the case of Ingenio, subsidiary of Loto-Québec Inc., on 17 November 1998 and, in the case of the Syndicat de l’enseignement de la région de Québec, on 1 July 1998.

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Gouvernement du Québec

O.C. 637-99, 9 June 1999Crop Insurance Act
(R.S.Q., c. A-30)**Crop insurance**
— **Individual plan**
— **Amendments**

Regulation to amend the Regulation respecting crop insurance under the individual plan

WHEREAS under section 23 of the Crop Insurance Act (R.S.Q., c. A-30), the Régie des assurances agricoles may, by regulation approved by the Government, offer an individual insurance plan for mixed farming crops;

WHEREAS the Régie des assurances agricoles du Québec adopted the Regulation respecting crop insurance under the individual plan, approved by Order in Council 1543-96 dated 11 December 1996;

WHEREAS that Regulation provides protection for the legume crops of farm producers who wish it;

WHEREAS it is expedient to amend the Regulation in order to remove the coverage for legume crops;

WHEREAS at its meeting of 26 March 1999, the Régie des assurances agricoles du Québec adopted the Regulation to amend the Regulation respecting crop insurance under the individual plan, attached to this Order in Council;

IT IS ORDERED, therefore, on the recommendation of the Minister of Agriculture, Fisheries and Food:

THAT the Regulation to amend the Regulation respecting crop insurance under the individual plan, attached to this Order in Council, be approved.

MICHEL NOËL DE TILLY,
*Clerk of the Conseil exécutif***Regulation to amend the Regulation respecting crop insurance under the individual plan¹**Crop Insurance Act
(R.S.Q., c. A-30, ss. 49, 52, 53 and 74, pars. e and h)

1. Section 7 of the Regulation respecting crop insurance under the individual plan is amended by deleting the heading “GROUP 9 LEGUMES” and the paragraph following it.

2. The heading “GROUP 9 LEGUMES” before section 16 is deleted.

3. Section 16 is revoked.

4. The words “and Group 9 “Legumes”” are struck out in the second paragraph of section 17.

5. The third paragraph of section 26 is deleted.

6. 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. 655-99, 9 June 1999An Act respecting the Ministère du Revenu
(R.S.Q., c. M-31)**Coin-operated devices**
— **Remission**

CONCERNING the Remission regulation respecting certain coin-operated devices

WHEREAS under section 69.5 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1), enacted by section 462 of chapter 85 of the statutes of 1997, where the

¹ The Regulation respecting crop insurance under the individual plan, approved by Order in Council 1543-96 dated 11 December 1996 (1996, *G.O.* 2, 5443), was amended by the Regulations approved by Orders in Council 170-99 dated 3 March 1999 (1999, *G.O.* 2, 301) and 239-99 dated 24 March 1999 (1999, *G.O.* 2, 414).

consideration for a supply of corporeal movable property or a service is paid by depositing a single coin in a mechanical coin-operated device that is designed to accept only a single coin of \$0.25 or less as the total consideration for the supply and the corporeal movable property is dispensed from the device or the service is rendered through the operation of the device, the tax payable in respect of the supply is equal to zero;

WHEREAS section 69.5 of that Act only applies to supplies of property and services made through the operation of such a mechanical coin-operated device after 23 April 1996;

WHEREAS the Tax Court of Canada has decided in the case of *Distribution Lévesque Vending (1986) Ltée v. The Queen*, 1997, 2886 ETC, that the goods and services tax provided for in subsection 165(1) of the Excise Tax Act (R.S.C., 1985, c. E-15) should not apply to supplies of property and services made through the operation of such a mechanical coin-operated device before 24 April 1996;

WHEREAS section 16 of the Act respecting the Québec sales tax is harmonized with subsection 165(1) of the Excise Tax Act;

WHEREAS His Excellency the Governor General in Council has made the Coin-Operated Devices Remission Order (P.C. 1999-326 of 4 March 1999) in order to grant relief of the goods and services tax to the merchants registered for the purposes of the goods and services tax with respect to the supplies of property and services they made through the operation of such mechanical coin-operated devices before 24 April 1996;

WHEREAS the Coin-Operated Devices Remission Order applies to the tax collected or collectible during the period beginning on 1 January 1991 and ending on 23 April 1996;

WHEREAS section 94 of the Act respecting the Ministère du Revenu (R.S.Q., c. M-31), as amended by section 292 of chapter 16 of the Statutes of 1998, allows the Government, whenever it considers it in the public interest, and to save the public from serious inconvenience or individuals from hardship or injustice, to remit any amount payable or refund any amount paid to the State relating to any matter within the powers of the Parliament;

WHEREAS it is expedient in the circumstances to remit any amount payable under Title I of the Act respecting the Québec sales tax in respect of the supplies of property and services made through the operation of such mechanical coin-operated devices during the pe-

riod beginning on 1 July 1992 and ending on 23 April 1996;

WHEREAS it is expedient in the circumstances to remit any amount payable under the Retail Sales Tax Act (R.S.Q., c. I-1) in respect of the property sold through the operation of such mechanical coin-operated devices during the period beginning on 1 January 1991 and ending on 30 June 1992;

WHEREAS it is expedient to make a regulation for this purpose;

WHEREAS under section 12 of the Regulations Act (R.S.Q., c. R-18.1), a proposed regulation may be made without prior publication as prescribed in section 8 of that Act, where 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 so warrants;

WHEREAS in the opinion of the Government, the fiscal nature of the norms established, amended or repealed by the Regulation justifies the absence of prior publication and such coming into force;

WHEREAS under the first paragraph of section 97 of the Act respecting the Ministère du Revenu, every regulation made under that Act shall come into force on the date of its publication in the *Gazette officielle du Québec* or on any later date fixed therein.

IT IS ORDERED, upon the recommendation of the Minister of State for the Economy and Finance and Minister of Revenue:

THAT the Regulation entitled "Remission Regulation Respecting Certain Coin-Operated Devices", attached hereto, be made.

MICHEL NOËL DE TILLY,
Clerk of the Conseil exécutif

Remission regulation respecting certain coin-operated devices

An Act respecting the Ministère du Revenu (R.S.Q., c. M-31, s. 94; 1998, c. 16, s. 292)

CHAPTER I

REMISSION OF THE QUÉBEC SALES TAX

1. For the purposes of this chapter, the expression:

“Act” means the Act respecting the Québec sales tax (R.S.Q., c. T-0.1);

“eligible period” means the period beginning on 1 July 1992 and ending on 23 April 1996;

“eligible supply” means a supply in respect of which the tax payable under section 16 of the Act would be equal to zero because of section 69.5 of the Act if that section were applicable at the time the supply was made;

“net tax” has the same meaning as in Division III of Chapter VIII of Title I of the Act;

“person” has the meaning assigned by section 1 of the Act;

“registrant” means a person who, at any time during the eligible period, was a registrant within the meaning of section 1 of the Act;

“reporting period” has the meaning assigned by section 1 of the Act.

2. Subject to sections 3 to 5, a registrant who, at any time during the eligible period, makes eligible supplies, is hereby granted, with respect to a reporting period of the registrant beginning in the eligible period, remission of the tax payable under Title I of the Act in respect of the eligible supplies made by the registrant, determined by the formula

A - B.

For the purposes of this formula:

(1) A is the positive or negative amount of the registrant’s net tax for the reporting period;

(2) B is the positive or negative amount that would be the registrant’s net tax for the reporting period if that net tax did not include the amounts collected or collectible by the registrant as or on account of the tax under section 16 of the Act in respect of eligible supplies.

3. The amount of the remission under section 2 with respect to a reporting period of the registrant is reduced by the total of all amounts collected or collectible by the registrant as or on account of the tax under section 16 of the Act in respect of eligible supplies and that are included in the net tax for the reporting period, or portion of that net tax, that remains unpaid at the time the registrant files an application for remission under section 5 if

(1) the net tax is a positive amount;

(2) a determination of that net tax has not been made under the first paragraph of section 25 of the Act respecting the Ministère du Revenu (R.S.Q., c. M-31) before the time at which the registrant files the application; and

(3) such determination cannot, because of the second paragraph of section 25 of the Act respecting the Ministère du Revenu, be made at or after the time at which the registrant files the application.

4. Remission of the interest and penalties paid by the registrant in respect of any amount for which a remission is granted under section 2 is also granted to the registrant.

5. A remission shall only be granted if the registrant files an application in writing for the remission with the Minister of Revenue not later than 4 March 2001, to the extent that the amount has not otherwise been refunded, rebated, credited or remitted under the Act or the Act respecting the Ministère du Revenu (R.S.Q., c. M-31).

CHAPTER II

REMISSION OF THE RETAIL SALES TAX

6. For the purposes of this chapter, the expression:

“Act” means the Retail Sales Tax Act (R.S.Q., c. I-1);

“eligible month” means a month included in the eligible period;

“eligible period” means the period beginning on 1 January 1991 and ending on 30 June 1992;

“eligible sale” means a sale of movable property the price of which is paid by means of a single coin deposited in a mechanical coin-operated device that is designed to accept only a single coin of \$0.25 or less as the total sale price and by means of which the property is dispensed;

“vendor” means a vendor who held a registration certificate under section 3 of the Act, in force at any time in the eligible period, or who was required to hold such a certificate under that section at such time.

7. Subject to sections 8 to 10, remission is hereby granted to a vendor of the amounts paid as or on account of the tax under section 6 of the Act collected by that vendor in respect of the eligible sales made by that vendor in an eligible month.

8. The amount of the remission under section 7 for an eligible month is reduced by the total of the amounts collected by the vendor as or on account of the tax under section 6 of the Act in respect of the eligible sales made in that month and that remain unremitted at the time the vendor files an application for remission under section 10 if

(1) a determination of the amounts collected for the month has not been made under the first paragraph of section 25 of the Act respecting the Ministère du Revenu (R.S.Q., c. M-31) before the time at which the vendor files the application; and

(2) such determination cannot, because of the second paragraph of section 25 of the Act respecting the Ministère du Revenu, be made at or after the time at which the vendor files the application.

9. Remission of the interest and penalties paid by the vendor in respect of any amount for which a remission is granted under section 7 is also granted to the vendor.

10. A remission shall only be granted if a vendor files an application in writing for the remission with the Minister of Revenue not later than 4 March 2001, to the extent that the amount has not otherwise been refunded, rebated, credited or remitted under the Act or the Act respecting the Ministère du Revenu (R.S.Q., c. M-31).

11. This Regulation comes into force at the time of its publication in the *Gazette officielle du Québec*.

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Gouvernement du Québec

O.C. 705-99, 16 June 1999

An Act respecting income security
(R.S.Q., c. S-3.1.1)

Income security — Amendment

Regulation to amend the Regulation respecting income security

WHEREAS in accordance with section 91 of the Act respecting income security (R.S.Q., c. S-3.1.1), the Government made the Regulation respecting income security by Order in Council 922-89 dated 14 June 1989;

WHEREAS it is expedient to amend the Regulation;

WHEREAS under sections 10, 12 and 13 of the Regulations Act (R.S.Q., c. R-18.1), a draft Regulation to amend the Regulation respecting income security was published in Part 2 of the *Gazette officielle du Québec* of 12 May 1999, p. 1227, with a notice that it could be made by the Government upon the expiry of 20 days following that publication;

WHEREAS under section 18 of that Act, a regulation may come into force between the date of its publication in the *Gazette officielle du Québec* and that applicable under section 17 of the same Act where the authority that has made it is of the opinion that the urgency of the situation requires it;

WHEREAS under section 18 of that Act, the reason justifying such coming into force must be published with the regulation;

WHEREAS the Government is of the opinion that the urgency due to the following circumstances justifies such a coming into force:

— the amendment provided for in the Regulation attached to this Order in Council must come into force on 1 July 1999, that is at the same time as the amendment made to the national child benefit supplements granted by the federal government, in order to allow families involved to profit from the increase provided for therein as of that date;

WHEREAS the 20-day period has expired;

WHEREAS it is expedient to make the Regulation without amendment;