

Gouvernement du Québec

O.C. 1454-99, 15 December 1999

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

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

An Act respecting the application of the Taxation Act
(R.S.Q., c. I-4)

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

Fuel Tax Act
(R.S.Q., c. T-1)

Contributions to the basic prescription drug insurance plan
— **Various regulations of a fiscal nature**
— **Amendments**

CONCERNING the Regulation respecting contributions to the basic prescription drug insurance plan and other regulations to amend various regulations of a fiscal nature

WHEREAS under subparagraphs *e.2* and *f* of the first paragraph of section 1086 of the Taxation Act (R.S.Q., c. I-3), 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 the measures required for the application of that Act;

WHEREAS the first paragraph of section 7 of the Act respecting the Ministère du Revenu (R.S.Q., c. M-31) provides that, 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 the Minister, by the Deputy Minister or by a public servant authorized by regulation;

WHEREAS under the first paragraph of section 96 of that Act, the Government may make regulations in particular to prescribe the measures required to carry out the Act and exempt from the duties provided for by a fiscal law, under the conditions which it prescribes,

prescribed international bodies, their head officers and their employees and the members of their families;

WHEREAS under paragraph *a.1* of section 37.13 of the Act respecting the Régie de l'assurance-maladie du Québec (R.S.Q., c. R-5), the Government may make regulations to determine a class of persons which may be prescribed for the purposes of paragraph *g* of section 37.7 of that Act;

WHEREAS in accordance with the Fuel Tax Act (R.S.Q., c. T-1), the Government may, under the second paragraph of section 40.4, determine the amount of the costs of seizure and preservation payable on the payment of a deposit by a person with the Minister of Revenue when a vehicle is returned, and the manner in which the deposit must be kept by an authorized person until disposed of according to law, under section 40.5 of that Act, determine the manner in which the proceeds of the sale of seized fuel or a seized vehicle must be kept by an authorized person until disposed of according to law, under the second paragraph of section 40.7.1, determine the costs of seizure and preservation, and under the first paragraph of section 48, determine the amount of the costs in respect of the seizure and preservation of any thing seized under sections 40.1 and 40.3;

WHEREAS the Regulation respecting the Taxation Act (R.R.Q., 1981, c. I-3, r.1) was made under the Taxation Act, the Regulation respecting the application of the Taxation Act (1972) (R.R.Q., 1981, c. I-4, r.2) was made under the Act respecting the application of the Taxation Act (1972, c. 24), the Regulation respecting fiscal administration (R.R.Q., 1981, c. M-31, r.1) and the Regulation respecting tax exemptions granted to certain international governmental bodies and to certain of their employees and members of their families (O.C. 1799-90 dated 19 December 1990) were made under the Act respecting the Ministère du Revenu, and the Regulation respecting the application of the Fuel Tax Act (R.R.Q., 1981, c. T-1, r.1) was made under the Fuel Tax Act;

WHEREAS it is expedient to make the Regulation respecting contributions to the basic prescription drug insurance plan and to amend the Regulation respecting the Taxation Act, the Regulation respecting fiscal administration, the Regulation respecting tax exemptions granted to certain international governmental bodies and to certain of their employees and members of their families and the Regulation respecting the application of the Fuel Tax Act, to give effect primarily to the fiscal measures and terminology-related amendments introduced into the Taxation Act and the Act respecting the Ministère du Revenu by chapter 22 of the statutes of 1994, chapters 31 and 39 of the statutes of 1996, chapters 3, 14 and 85 of the statutes of 1997 and chapter 16 of the statutes

of 1998 and announced by the Minister of Finance principally in the Budget Speeches delivered on 14 May 1992, 9 May 1996, 25 March 1997 and 31 March 1998 and in the News Releases issued by the Ministère des Finances in particular on 31 March 1994, 16 October 1997, 23 June 1998, 6 November 1998 and 22 December 1998;

WHEREAS the Regulation respecting the application of the Taxation Act (1972) (R.R.Q., 1981, c. I-4, r.2) has no further application as a result of the legislative amendments contained in chapter 16 of the statutes of 1998 to give effect to the fiscal measures announced on 9 May 1996 by the Minister of Finance in the Budget Speech;

WHEREAS it is expedient to revoke the Regulation to give effect to the fiscal measures;

WHEREAS it is expedient, with a view to more efficient application of fiscal legislation, to amend the Regulation respecting fiscal administration so that it reflects the changes in certain fiscal laws and in the administrative structure of the Ministère du Revenu;

WHEREAS under section 12 of the Regulations Act (R.S.Q., c. R-18.1), a proposed regulation may be made without the prior publication prescribed by section 8 of that Act if the authority making it is of the opinion that the fiscal nature of the norms established, amended or revoked in the regulation 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 revoked in the regulation warrants it;

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

WHEREAS section 27 of that Act, the Regulations Act does not prevent a regulation from taking 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 1086 of the Taxation Act, the regulations made under that Act may, once published and if they so provide, apply to a period prior to their publication, but not prior to the taxation year 1972;

WHEREAS under the second paragraph of section 97 of the Act respecting the Ministère du Revenu, the regulations made under that Act may, if they so provide, apply to a period prior to their publication;

WHEREAS under section 37.14 of the Act respecting the Régie de l'assurance-maladie du Québec, the regulations made under that Act may, where they so provide, apply to a period prior to their publication, but not prior to 1 January 1997;

WHEREAS under the first paragraph of section 56 of the Fuel Tax Act, the regulations made under, that Act come into force on the date of their publication in the *Gazette officielle du Québec* or on any later date fixed therein; they may also, once published and if they so provide, apply to a date prior to their publication, but not prior to the current year;

IT IS ORDERED, therefore, on the recommendation of the Minister of Revenue:

THAT the Regulations attached hereto and entitled as follows be made:

— “Regulation respecting contributions to the basic prescription drug insurance plan”;

— “Regulation to amend the Regulation respecting the Taxation Act”;

— “Regulation to revoke the Regulation respecting the application of the Taxation Act (1972)”;

— “Regulation to amend the Regulation respecting fiscal administration”;

— “Regulation to amend the Regulation respecting tax exemptions granted to certain international governmental bodies and to certain of their employees and members of their families”; and

— “Regulation to amend the Regulation respecting the application of the Fuel Tax Act”.

MICHEL NOËL DE TILLY,
Clerk of the Conseil exécutif

Regulation respecting contributions to the basic prescription drug insurance plan

An Act respecting the Régie de l'assurance-maladie du Québec
(R.S.Q., c. R-5, ss. 37.13 and 37.14)

1. For the purposes of paragraph *g* of section 37.7 of the Act, Indians registered with the Department of Indian Affairs and Northern Development of the Government of Canada in accordance with the Act respecting Indians (R.S.C., 1985, c. I-5) during the month of January, February or March 1997, and Inuit recognized by that Department for that month, constitute a prescribed class of persons for that month.

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

Regulation to amend the Regulation respecting the Taxation Act*

Taxation Act
(R.S.Q., c. I-3, s. 1086, 1st par., subpar. *e.2* and *f*)

1. (1) The Regulation respecting the Taxation Act is amended by inserting, after section 1R4, the following section:

“**1R5.** For the purposes of the definition of “bituminous sands” in section 1 of the Act, viscosity or density of hydrocarbons shall be determined using a number of individual samples tested

- (a) at atmospheric pressure;
- (b) at a temperature of 15.6 degrees Celsius; and
- (c) free of solution gas.

For the purposes of the first paragraph, the samples collected must constitute a representative sampling of that deposit from which the taxpayer is committed to produce by means of one mine.”

(2) Subsection 1 has effect from 7 March 1996.

2. (1) Section 21.19R1 of the Regulation is amended

(1) by replacing, in the English text, the portion of the first paragraph before subparagraph *a* by the following:

“**21.19R1.** For the purposes of section 21.19 of the Act, a prescribed corporation is a corporation that is registered under the provisions of”;

(2) by replacing subparagraphs *a* to *h* of the first paragraph by the following:

“(a) The Small Business Development Corporations Act, 1979 of Ontario S.O., 1979, c. 22);

(b) Manitoba Regulation 194/84, made under The Loan Act, 1983 2) of Manitoba S.M., 1982-83-84, c. 36);

(c) The Venture Capital Tax Credit Act of Saskatchewan S.S., 1983-84, c. V-4.1);

(d) the Small Business Equity Corporations Act of Alberta S.A., 1984, c. S-13.5);

(e) the Small Business Venture Capital Act of British Columbia S.B.C., 1985, c. 56);

(f) The Venture Capital Act of Newfoundland S.N., 1988, c. 15);

(g) The Labour-sponsored Venture Capital Corporations Act of Saskatchewan S.S., 1986, c. L-0.2);

(h) Part 2 of the Employee Investment Act of British Columbia S.B.C., 1989, c. 24);”;

(3) by replacing, at the end of subparagraph *i* of the first paragraph, the period by a semicolon;

(4) by adding, after subparagraph *i* of the first paragraph, the following subparagraph:

“(j) The Labour-Sponsored Venture Capital Corporations Act Continuing Consolidation of the Statutes of Manitoba, c. L12).”;

(5) by replacing, in the English text, subparagraph *b* of the second paragraph by the following:

“(b) a corporation that is registered with the Department of Economic Development and Tourism of the Government of the Northwest Territories pursuant to the Venture Capital Policy and Directive issued by the Government of the Northwest Territories on June 27, 1985;”;

* The Regulation respecting the Taxation Act (R.R.Q., 1981, c. I-3, r.1) was last amended by the Regulation made by Order in Council 1466-98 dated 27 November 1998 (1998, *G.O.* 2, 4610). For previous amendments, see the *Tableau des modifications et Index sommaire*, Éditeur officiel du Québec, 1999, updated to 1 September 1999.

(6) by replacing subparagraph *c* of the second paragraph by the following:

“(c) a registered labour-sponsored venture capital corporation, within the meaning of subsection 1 of section 248 of the Income Tax Act Revised Statutes of Canada, 1985, c. 1, 5th Supplement);”;

(7) by replacing, at the end of subparagraph *d* of the second paragraph, the period by a semicolon;

(8) by adding, after subparagraph *d* of the second paragraph, the following subparagraphs:

“(e) the corporation governed by the Act to establish Fondation, le Fonds de développement de la Confédération des syndicats nationaux pour la coopération et l’emploi R.S.Q., c. F-3.1.2);

(f) a corporation that is registered under Part II of the Equity Tax Credit Act of Nova Scotia S.N.S., 1993, c. 3).”.

(2) Paragraphs 3 and 4 of subsection 1 and paragraph 8 of that subsection, where it enacts subparagraph *f* of the second paragraph of section 21.19R1 of the Regulation, apply from the taxation year 1997.

(3) Paragraph 6 of subsection 1 has effect from 1 January 1996.

(4) Paragraph 7 of subsection 1 and paragraph 8 of that subsection, where it enacts subparagraph *e* of the second paragraph of section 21.19R1 of the Regulation, apply from the taxation year 1995.

3. (1) Title III of the Regulation is revoked.

(2) Subsection 1 applies to taxation years that end after 16 October 1997.

4. (1) Section 39R1 of the Regulation is amended

(1) by replacing, at the end of paragraph *d*, the period by a semicolon;

(2) by adding, after paragraph *d*, the following paragraph:

“(e) a travel, personal, living or representation expense allowance fixed by a collective agreement entered into pursuant to the Act respecting labour relations, vocational training and manpower management in the construction industry R.S.Q., c. R-20).”.

(2) Subsection 1 applies from the taxation year 1998.

5. Section 83R1 of the Regulation is revoked.

6. (1) Section 92.5R3 of the Regulation is amended by replacing the portion before subparagraph *a* of the first paragraph by the following:

“**92.5R3.** For the purposes of section 92.5 of the Act, each of the following debt obligations, other than a debt obligation that is an indexed debt obligation, in respect of which a taxpayer has acquired an interest is a prescribed debt obligation:”.

(2) Subsection 1 applies in respect of debt obligations issued after 16 October 1991.

7. (1) Chapter I.2.1 of Title V of the Regulation is revoked.

(2) Subsection 1 applies to taxation years that end after 22 February 1994.

8. (1) The Regulation is amended by inserting, after section 92.21R8, the following:

“**CHAPTER I.2.2**
TRANSITION AMOUNT IN RESPECT OF UNPAID CLAIMS RESERVE

92.21R9. In this chapter, “transition amount” of an insurer means the amount deducted under section 157.12 of the Act in computing the insurer’s income for its taxation year that includes 23 February 1994.

92.21R10. For the purposes of section 92.21 of the Act and subject to section 92.21R11, the prescribed portion of an amount in respect of an insurer for a taxation year that ends after 22 February 1994 is equal to the amount determined by the formula

$$[0.05A + 0.10B + 0.15C]/365 \times D.$$

In the formula provided for in the first paragraph,

(a) A is the total of the number of days in the taxation year that are in 1994 or 1995 and, where the taxation year includes 23 February 1994, the number of days in 1994 that are before the first day of the taxation year;

(b) B is the number of days in the taxation year, other than 29 February, that are in any of 1996 to 2001;

(c) C is the number of days in the taxation year that are in 2002 or 2003; and

(d) D is, subject to section 92.21R12 and subparagraph *b* of the first paragraph of section 92.21R13, the insurer’s transition amount.

92.21R11. Where sections 556 to 564.1 and 565 of the Act have applied to the winding-up of an insurer, in this section referred to as the “subsidiary”, the following rules apply:

(a) for the purposes of subparagraphs *a* to *c* of the second paragraph of section 92.21R10 in respect of the subsidiary, the days that are after the day on which the subsidiary’s property was distributed to its parent on the winding-up shall not be taken into consideration; and

(b) for the purposes of section 92.21 of the Act, the prescribed portion of an amount in respect of the parent for a taxation year that includes the day referred to in paragraph *a* is equal to the aggregate of

i. the amount that would be determined under section 92.21R10 in respect of the parent for the year if the parent’s transition amount did not include the subsidiary’s transition amount, and

ii. the amount that would be determined under section 92.21R10 in respect of the parent for the year if the day referred to in paragraph *a* and any days before that day were not taken into consideration for the purposes of subparagraphs *a* to *c* of the second paragraph of that section and the amount referred to in subparagraph *d* of that paragraph were equal to the subsidiary’s transition amount.

92.21R12. Where section 832.3 or 832.9 of the Act has applied in respect of the transfer of an insurance business of an insurer, there shall be subtracted from the insurer’s transition amount, for the purposes of subparagraph *d* of the second paragraph of section 92.21R10 in respect of a taxation year of the insurer ending after the insurer ceased to carry on all or substantially all of the business, the part of the insurer’s transition amount that may reasonably be attributed to the business.

92.21R13. Where an insurer ceases to carry on all or substantially all of an insurance business, otherwise than as a result of an amalgamation to which section 545 of the Act applies, a winding-up to which sections 556 to 564.1 and 565.5 of the Act apply or a transfer of the business to which section 832.3 or 832.9 of the Act applies, the following rules apply:

(a) for the purposes of section 92.21 of the Act, the prescribed portion of an amount in respect of the insurer for its taxation year in which the cessation of business occurs is equal to the aggregate of the amount determined in accordance with section 92.21R10 and the amount by which the amount referred to in the second paragraph exceeds that part of the aggregate of the

amounts included under section 92.21 of the Act in computing the income of the insurer for preceding taxation years that may reasonably be considered to relate to the amount referred to in the second paragraph; and

(b) there shall be subtracted from the insurer’s transition amount, for the purposes of subparagraph *d* of the second paragraph of section 92.21R10 in respect of the taxation year of the insurer in which the insurer ceases to carry on the business or a subsequent taxation year, the amount referred to in the second paragraph.

The amount to which the first paragraph refers is equal to the part of the insurer’s transition amount that may reasonably be attributed to the insurance business referred to in that paragraph.”

(2) Subsection 1 applies to taxation years that end after 22 February 1994.

9. (1) The Regulation is amended by inserting, after section 93.7R2, the following section:

“**96.2R1.** For the purposes of section 96.2 of the Act, prescribed energy conservation property means property included in Class 43.1 in Schedule B.”

(2) Subsection 1 has effect from 22 February 1994.

10. (1) The Regulation is amended by inserting, before Chapter III.1 of Title V, the following:

“**CHAPTER III.0.1**
INDEXED DEBT OBLIGATIONS

125.0.1R1. In this chapter,

“excluded payment” with respect to a taxpayer for a taxation year means, subject to the second paragraph, an indexed payment under an indexed debt obligation where

(a) the non-indexed debt obligation associated with the indexed debt obligation provides for the payment, at least annually, of interest at a single fixed rate; and

(b) the indexed payment corresponds to one of the interest payments referred to in paragraph *a*;

“indexed payment” means, in relation to an indexed debt obligation, an amount payable under the obligation that is determined by reference to the purchasing power of money;

“inflation adjustment period” of an indexed debt obligation means, in relation to a taxpayer,

(a) where the taxpayer acquires and disposes of the taxpayer's interest in the obligation in the same regular adjustment period of the obligation, the period that begins when the taxpayer acquires the interest in the obligation and ends when the taxpayer disposes of the interest; and

(b) in any other case, each of the following consecutive periods:

i. the period that begins when the taxpayer acquires the taxpayer's interest in the obligation and ends at the end of the regular adjustment period of the obligation in which the taxpayer acquires the interest in the obligation,

ii. each succeeding regular adjustment period of the obligation throughout which the taxpayer holds the interest in the obligation, and

iii. where the taxpayer does not dispose of the interest in the obligation at the end of a regular adjustment period of the obligation, the period that begins immediately after the last period referred to in subparagraph i or ii and that ends when the taxpayer disposes of the interest in the obligation;

“regular adjustment period” of an indexed debt obligation means

(a) where the terms or conditions of the obligation provide that, while the obligation is outstanding, indexed payments are to be made at regular intervals not exceeding 12 months in length, each of the following periods:

i. the period that begins when the obligation is issued and ends when the first indexed payment is required to be made, and

ii. each succeeding period beginning when an indexed payment is required to be made and ending when the next indexed payment is required to be made;

(b) where paragraph a does not apply and the obligation is outstanding for less than 12 months, the period that begins when the obligation is issued and ends when the obligation ceases to be outstanding; and

(c) in any other case, each of the following periods:

i. the 12-month period that begins when the obligation is issued,

ii. each succeeding 12-month period throughout which the obligation is outstanding, and

iii. where the obligation ceases to be outstanding at a time other than the end of a 12-month period referred to in subparagraph i or ii, the period that commences immediately after the last period referred to in those subparagraphs and that ends when the obligation ceases to be outstanding.

For the purposes of the definition of “excluded payment” in the first paragraph, an excluded payment does not include payments under an indexed debt obligation where, at any time in the taxation year, the taxpayer's proportionate interest in a payment to be made under the obligation after that time differs from the taxpayer's proportionate interest in any other payment to be made under the obligation after that time.

125.0.1R2. For the purposes of this chapter, the non-indexed debt obligation associated with an indexed debt obligation is the debt obligation that would result if the indexed debt obligation were amended to eliminate all adjustments determined by reference to changes in the purchasing power of money.

125.0.1R3. For the purposes of paragraph a of section 125.0.1 of the Act, where, at any time in a taxation year of a taxpayer, the taxpayer holds an interest in an indexed debt obligation, the amount determined in accordance with the second paragraph is deemed to be interest received or receivable by the taxpayer in the year in respect of the obligation.

The amount to which the first paragraph refers is equal to the aggregate of

(a) the amount by which

i. the aggregate of all amounts each of which is the amount by which the amount payable in respect of the taxpayer's interest in an indexed payment under the indexed debt obligation, other than a payment that is an excluded payment with respect to the taxpayer for the year, has, because of a change in the purchasing power of money, increased over an inflation adjustment period of the indexed debt obligation that ends in the year, exceeds

ii. the aggregate of all amounts each of which is that portion of the aggregate determined in accordance with subparagraph i that is required, otherwise than because of section 125.0.1 of the Act, to be included in computing the taxpayer's income for the year or a preceding taxation year, and the aggregate of all amounts each of which is the amount by which the amount payable in respect of the taxpayer's interest in an indexed payment under the indexed debt obligation, other than a payment that is an excluded payment with respect to the taxpayer

for the year, has, because of a change in the purchasing power of money, decreased over an inflation adjustment period of the obligation that ends in the year; and

(b) where the non-indexed debt obligation associated with the indexed debt obligation is an obligation that is described in any of subparagraphs *a* to *d* of the first paragraph of section 92.5R3, the amount of interest that would be determined in accordance with section 92.5R4 to accrue to the taxpayer in respect of the non-indexed debt obligation in the particular period described in the fourth paragraph if, for the purposes of that section 92.5R4, the particular period were a taxation year of the taxpayer and the taxpayer's interest in the indexed debt obligation were an interest in the non-indexed debt obligation.

For the purpose of determining the amount by which an indexed payment under an indexed debt obligation has increased or decreased over a period because of a change in the purchasing power of money, the amount of the indexed payment shall be determined using the method for computing the amount of the payment at the time it is to be made, adjusted in a reasonable manner to take into account the earlier date of computation.

The particular period to which subparagraph *b* of the second paragraph refers is the period that begins at the beginning of the first inflation adjustment period of the indexed debt obligation in respect of the taxpayer that ends in the year, and ends at the end of the last inflation adjustment period of the indexed debt obligation in respect of the taxpayer that ends in the year.

125.0.1R4. For the purposes of paragraph *b* of section 125.0.1 of the Act, where, at any time in a taxation year of a taxpayer, the taxpayer holds an interest in an indexed debt obligation, the amount by which the amount determined in accordance with subparagraph ii of subparagraph *a* of the second paragraph of section 125.0.1R3 in respect of the taxpayer's interest in the obligation exceeds the amount determined in accordance with subparagraph i of that subparagraph *a* in respect of the taxpayer's interest in the obligation, is deemed to be interest paid or payable in respect of the year by the taxpayer in respect of the obligation.

125.0.2R1. For the purposes of subparagraph *a* of the first paragraph of section 125.0.2 of the Act, where at any time in a taxation year of a taxpayer an indexed debt obligation is an obligation of the taxpayer, the amount that would be determined in accordance with subparagraph *a* of the second paragraph of section 125.0.1R3 in respect of the taxpayer for the year if, at each time at which the obligation is an obligation of the taxpayer, the taxpayer were the holder of the obligation and not the debtor under the obligation, is deemed to be interest

payable in respect of the year by the taxpayer in respect of the obligation.

125.0.2R2. For the purposes of subparagraph *b* of the first paragraph of section 125.0.2 of the Act, where at any time in a taxation year of a taxpayer an indexed debt obligation is an obligation of the taxpayer, the amount that would be determined in accordance with section 125.0.1R4 in respect of the taxpayer for the year if, at each time at which the obligation is an obligation of the taxpayer, the taxpayer were the holder of the obligation and not the debtor under the obligation, is deemed to be interest received or receivable by the taxpayer in the year in respect of the obligation.”.

(2) Subsection 1 applies in respect of debt obligations issued after 16 October 1991.

11. (1) Section 130R2 of the Regulation is amended

(1) by replacing paragraph *p* of subsection 1 by the following:

“(p) “tar sands ore” means ore extracted from a deposit of bituminous sands or oil shales;”;

(2) by striking out “or” at the end of subparagraph ii of paragraph *a* of subsection 3;

(3) by replacing, at the end of subparagraph iii of paragraph *a* of subsection 3, “and” by “or”;

(4) by adding, after subparagraph iii of paragraph *a* of subsection 3, the following subparagraph:

“iv. material extracted by a well from a mineral resource not owned by the taxpayer that is a deposit of bituminous sands or oil shales to any stage that is not beyond the crude oil stage or its equivalent; and”;

(5) by replacing paragraph *b* of subsection 3 by the following:

“(b) “mine” includes a well for the extraction of material from a deposit of bituminous sands or oil shales or from a deposit of calcium chloride, sylvite or halite.”;

(6) by replacing the portion of subsection 4 before paragraph *b* by the following:

“(4) For the purposes of sections 1R5, 130R38 to 130R41, 130R65, 130R66 and 130R90 to 130R91.2 and Classes 12, 28 and 41 in Schedule B,

(a) “mine” includes a well for the extraction of material from a deposit of bituminous sands or oil shales or

from a deposit of calcium chloride, sylvite or halite, and a pit for the extraction of kaolin or tar sands ore, but does not include

- i. an oil or gas well, or
- ii. a sand pit, gravel pit, clay pit, shale pit, peat bog, deposit of peat or a stone quarry, other than a deposit of bituminous sands or oil shales or a kaolin pit;”;

(7) by inserting, after paragraph *b* of subsection 4, the following paragraph:

“(b.1) all wells of a taxpayer for the extraction of material from a deposit of bituminous sands or oil shales that may reasonably be considered to constitute one project, are deemed to be one mine of the taxpayer;”;

(8) by striking out paragraph *c* of subsection 4;

(9) by inserting, after subsection 4, the following subsection:

“(4.1) For the purposes of paragraph *a* of subsection 4, “stone quarry” includes a mine producing dimension stone or crushed rock for use as aggregates or for other construction purposes.”;

(10) by replacing subsection 5 by the following:

“(5) For the purposes of sections 130R38 to 130R41 and 130R90 to 130R91.2 and Classes 10, 28 and 41 in Schedule B, a taxpayer’s “income from a mine” includes income that may reasonably be attributed to

(a) the processing by the taxpayer of

- i. ore, other than iron ore or tar sands ore, all or substantially all of which is from a mineral resource owned by the taxpayer to any stage that is not beyond the prime metal stage or its equivalent,
- ii. iron ore all or substantially all of which is from a mineral resource owned by the taxpayer to any stage that is not beyond the pellet stage or its equivalent,
- iii. tar sands ore all or substantially all of which is from a mineral resource owned by the taxpayer to any stage that is not beyond the crude oil stage or its equivalent, or
- iv. material extracted by a well, all or substantially all of which is from a deposit of bituminous sands or oil shales owned by the taxpayer, to any stage that is not beyond the crude oil stage or its equivalent;

(b) the production by the taxpayer of material from a deposit of bituminous sands or oil shales; and

(c) the transportation by the taxpayer of ore that would be referred to in subparagraph i, ii or iii of paragraph *a* if that subparagraph were read without reference to “all or substantially all of which is” and that has been processed by the taxpayer to any stage that is not beyond the stage mentioned in that subparagraph i, ii or iii, as the case may be, to the extent that such transportation is effected through the use of property of the taxpayer that is included in Class 10 in Schedule B because of paragraph *m* of subsection 2 of that class or that would be so included if that paragraph *m* were read without reference to “property included in Class 28 or” and if subparagraph i of subparagraph *b* of the first paragraph of Class 41 in that schedule were read without the reference therein to that paragraph *m*.”;

(11) by inserting, after subsection 5.0.1, the following subsections:

“(5.0.2) For the purposes of Class 41 in Schedule B, “gross revenue from a mine” includes

(a) revenue that may reasonably be attributed to the processing by the taxpayer of

- i. ore, other than iron ore or tar sands ore, from a mineral resource owned by the taxpayer to any stage that is not beyond the prime metal stage or its equivalent,
- ii. iron ore from a mineral resource owned by the taxpayer to any stage that is not beyond the pellet stage or its equivalent,
- iii. tar sands ore from a mineral resource owned by the taxpayer to any stage that is not beyond the crude oil stage or its equivalent, or
- iv. material extracted by a well from a mineral resource owned by the taxpayer that is a deposit of bituminous sands or oil shales to any stage that is not beyond the crude oil stage or its equivalent;

(b) the amount by which any revenue that may reasonably be attributed to the processing by the taxpayer of the following ore or material exceeds the cost to the taxpayer of the ore or material processed:

(b) the amount by which any revenue that may reasonably be attributed to the processing by the taxpayer of the following ore or material exceeds the cost to the taxpayer of the ore or material processed:

- i. ore, other than iron ore or tar sands ore, from a mineral resource not owned by the taxpayer, to any stage that is not beyond the prime metal stage or its equivalent,

ii. iron ore from a mineral resource not owned by the taxpayer to any stage that is not beyond the pellet stage or its equivalent,

iii. tar sands ore from a mineral resource not owned by the taxpayer to any stage that is not beyond the crude oil stage or its equivalent, and

iv. material extracted by a well from a mineral resource not owned by the taxpayer that is a deposit of bituminous sands or oil shales to any stage that is not beyond the crude oil stage or its equivalent; and

(c) revenue that may reasonably be attributed to the production by the taxpayer of material from a deposit of bituminous sands or oil shales.

(5.0.3) For the purposes of subsection 5.0.2, “gross revenue from a mine” does not include revenue that may reasonably be attributed to the addition of diluent, for the purpose of transportation, to material extracted from a deposit of bituminous sands or oil shales.”;

(12) by replacing the portion of subsection 7 before paragraph *a* by the following:

“(7) For the purposes of section 130R30.3.3 and Class 29 in Schedule B, “manufacturing or processing” does not include”;

(13) by adding, after subsection 10, the following subsections:

“(11) For the purposes of this subsection, subsection 12 and Class 43.1 in Schedule B,

“digester gas” means a mixture of gases that are produced from the decomposition of organic waste in a digester and that are extracted from an eligible sewage treatment facility;

“distribution equipment” means equipment, other than transmission equipment, used to distribute electrical energy generated by electrical generating equipment;

“eligible landfill site” means a landfill site that is situated in Canada, or a former landfill site that is situated in Canada, and, if a permit or licence in respect of the site is or was required under any law of Canada or of a province, for which the permit or licence has been issued;

“eligible sewage treatment facility” means a sewage treatment facility that is situated in Canada and for which a permit or licence is issued under any law of Canada or of a province;

“eligible waste management facility” means a waste management facility that is situated in Canada and for which a permit or licence is issued under any law of Canada or of a province;

“enhanced combined cycle system” means an electrical generating system in which thermal waste from one or more natural gas compressor systems is recovered and used to contribute at least 20 % of the energy input of a combined cycle process in order to enhance the generation of electricity, but does not include the natural gas compressor systems;

“fossil fuel” means a fuel that is petroleum, natural gas or related hydrocarbons, coal, coal gas, coke, lignite or peat;

“landfill gas” means a mixture of gases that are produced from the decomposition of organic waste and that are extracted from an eligible landfill site;

“municipal waste” means the combustible portion of waste material, other than waste material that is considered to be toxic or hazardous waste pursuant to any law of Canada or of a province, that is generated in Canada and that is accepted at an eligible landfill site or an eligible waste management facility and that, when burned to generate energy, emits only those fluids or other emissions that are in compliance with the law of Canada or of a province;

“thermal waste” means heat energy extracted from a distinct point of rejection in an industrial process;

“transmission equipment” means equipment used to transmit more than 75 % of the annual electrical energy generated by electrical generating equipment, but does not include a building;

“wood waste” includes scrap wood, sawdust, wood chips, bark, limbs, saw-ends and hog fuel, but does not include residuals, known as “black liquor”, from wood pulp operations and any waste that no longer has the physical or chemical properties of wood.

(12) Where property of a taxpayer is not operating in the manner required by subparagraph *c* of the first paragraph of Class 43.1 in Schedule B solely because of a deficiency, failing or shutdown — that is beyond the control of the taxpayer — of the system of which it is part and that previously operated in the manner required by that subparagraph, that property is deemed, for the purposes of that subparagraph, to be operating in the manner required under that subparagraph during the period of the deficiency, failing or shutdown, if the taxpayer makes all reasonable efforts to rectify the circumstances within a reasonable time.”.

(2) Paragraphs 1 to 11 of subsection 1 have effect from 7 March 1996.

(3) Paragraph 12 of subsection 1 applies to taxation years that end after 6 March 1996.

(4) Paragraph 13 of subsection 1 has effect from 22 February 1994.

12. (1) Section 130R6 of the Regulation is amended by inserting, after paragraph z.3, the following paragraph:

“(z.3.1) Class 43.1: 30 %; and”.

(2) Subsection 1 has effect from 22 February 1994.

13. (1) Section 130R30.3.1 of the Regulation is amended

(1) by replacing the portion before subparagraph *a* of the first paragraph by the following:

“**130R30.3.1.** In no case shall the aggregate of the deductions that a taxpayer may claim for a taxation year as capital cost allowance in respect of property of Class 34 or 43.1 in Schedule B that is specified energy property owned by the taxpayer exceed the amount by which”;

(2) by replacing subparagraph 1 of subparagraph *i* of subparagraph *a* of the first paragraph by the following:

“(1) the amount that would be the income of the taxpayer for the year from property described in Class 34 or 43.1, other than specified energy property, or from the business of selling the product of the property, if that income were computed after deducting the maximum amount allowable in respect of the property for the year under paragraph *a* of section 130 of the Act, and”;

(3) by replacing subparagraph 1 of subparagraph *ii* of subparagraph *a* of the first paragraph by the following:

“(1) the taxpayer’s share of the amount that would be the income of a partnership for the year from property described in Class 34 or 43.1, other than specified energy property, or from the business of selling the product of the property, if that income were computed after deducting the maximum amount allowable in respect of the property for the year under paragraph *a* of section 130 of the Act, and”;

(4) by striking out the second paragraph.

(2) Subsection 1 has effect from 22 February 1994.

14. (1) Section 130R30.3.2 of the Regulation is amended

(1) by replacing the portion before subparagraph *a* of the first paragraph by the following:

“**130R30.3.2.** Subject to sections 130R30.3.4 to 130R30.3.6, in this division and Chapter V, “specified energy property” of a taxpayer or a partnership, in this section referred to as “the owner”, for a taxation year means property of Class 34 or 43.1 in Schedule B that was acquired by the owner after 9 February 1988 other than, where the owner is a corporation or a partnership described in the second paragraph, a particular property”;

(2) by replacing subparagraph *iii* of subparagraph *a* of the second paragraph by the following:

“*iii.* the manufacturing of property described in Class 34 or 43.1 in Schedule B that it sells or leases; or”.

(2) Subsection 1 has effect from 22 February 1994.

15. (1) Section 130R30.3.3 of the Regulation is amended by replacing paragraph *a* by the following:

“(a) a corporation whose principal business throughout the year is

i. manufacturing or processing,

ii. mining operations, or

iii. the sale, distribution or production of electricity, natural gas, oil, steam, heat or any other form of energy or potential energy; or”.

(2) Subsection 1 applies to taxation years that end after 6 March 1996.

16. (1) Section 130R42 of the Regulation is replaced by the following:

“**130R42.** For the purposes of this Title and Schedule B, where under the terms of a contract a taxpayer is required to pay to the State, to Her Majesty in right of Canada or a province, other than Québec, or to a municipality in Canada an amount in respect of costs incurred or to be incurred by the recipient of that amount for the acquisition of property that would be included in Class 10 in Schedule B because of paragraph *f* of subsection 2 of that class if the taxpayer had acquired it, the taxpayer is deemed to have acquired property described in that paragraph at the time the amount is paid or the time at which

the costs are incurred, whichever is the later, at a capital cost equal to the portion of that amount that may reasonably be attributed to such costs.”.

(2) Subsection 1 has effect from 12 June 1998.

17. (1) Section 130R64 of the Regulation is replaced by the following:

“**130R64.** An election under paragraph *b* of section 130R65 in respect of property described therein or property described in section 130R66, or under this division shall be effective from the first day of the taxation year in respect of which the election is made and shall continue to be effective for all subsequent years.”.

(2) Subsection 1 has effect from 22 February 1994.

18. (1) Section 130R65 of the Regulation is amended

(1) by replacing the portion before subparagraph *i* of paragraph *a* by the following:

“**130R65.** Where the generating or distributing equipment and plant, including structures, of a producer or distributor of electrical energy were acquired for the purpose of providing power to a consumer for use by the consumer in the operation in Canada of a mine, ore mill, smelter, metal refinery or any combination thereof and at least 80 % of the producer’s or distributor’s output of electrical energy for the first two taxation years in which the producer or the distributor, as the case may be, sold power was sold to the consumer for that purpose, the property shall be included in

(*a*) Class 10 in Schedule B if it is property that the producer or the distributor acquired”;

(2) by replacing paragraph *b* by the following:

“(b) Class 41 in Schedule B in any other case, except where the property would otherwise be included in Class 43.1 in Schedule B and the taxpayer has, by a letter filed with the fiscal return of the taxpayer filed in accordance with sections 1000 to 1003 of the Act for the taxation year in which the property was acquired, elected to include the property in Class 43.1.”.

(2) Paragraph 2 of subsection 1 applies in respect of property acquired after 21 February 1994. However, where a taxpayer acquires the property after that date and on or before the date on which this Regulation is published in the *Gazette officielle du Québec*, the taxpayer may make the election referred to in section 130R65 of the Regulation respecting the Taxation Act, enacted by subsection 1, by notifying the Minister of Revenue in

writing not later than six months after the end of the month in which this Regulation is published in the *Gazette officielle du Québec*.

19. Section 130R66 of the Regulation is amended, in the French text, by replacing “matériel et d’installation de génératrice” by “matériel de production ou de distribution et d’installations de production”.

20. (1) Sections 130R91.1 and 130R91.2 of the Regulation are replaced by the following:

“**130R91.1.** Where one or more properties of a taxpayer that are included in Class 41 in Schedule B because of subparagraph *a*, *a.1* or *a.2* of the first paragraph of that class were acquired for the purpose of gaining or producing income from only one mine, they shall be included in a class separate from the class of the other properties of the taxpayer, including those acquired for the purpose of gaining or producing income from another mine, belonging to the same class.

130R91.2. Where more than one property of a taxpayer is included in Class 41 in Schedule B because of subparagraph *a*, *a.1* or *a.2* of the first paragraph of that class and one of the properties was acquired for the purpose of gaining or producing income from particular mines, and one of the properties was acquired for the purpose of gaining or producing income from only one mine or more than one mine other than any of the particular mines, a separate class must be created for the properties that were acquired for the purpose of gaining or producing income from the particular mines.”.

(2) Subsection 1 has effect from 7 March 1996.

21. (1) Section 152R1 of the Regulation is replaced by the following:

“**152R1.** In this chapter, “reinsurance commission”, “actuarial liability”, “net premium for the policy” and “reported reserve” have the meaning assigned by section 840R1 and “Superintendent of Financial Institutions” has the meaning assigned by section 835 of the Act.”.

(2) Subsection 1 applies to taxation years that end after 22 February 1994.

22. (1) Section 152R6 of the Regulation is replaced by the following:

“**152R6.** An insurer may deduct in respect of a policy under which a claim that was incurred before the end of the year has been reported to the insurer and in respect of which the insurer is, or may be, required to make a

payment or incur an expense after the year, such amount as the insurer may claim not exceeding 100 %, where the claim is in respect of damages for personal injury or death and the insurer has agreed to a structured settlement of the claim, and 95 %, in any other case, of the lesser of the insurer's actuarial liability at the end of the year in respect of the claim and the insurer's reported reserve at the end of the year in respect of the claim.”.

(2) Subsection 1 applies to taxation years that end after 22 February 1994.

23. (1) The Regulation is amended by inserting, after section 152R6, the following section:

“**152R6.1.** An insurer may deduct in respect of a policy under which there may be a claim incurred before the end of the year that has not been reported to the insurer, such amount as the insurer may claim not exceeding 95 % of the lesser of the insurer's actuarial liability at the end of the year in respect of the possibility that there are claims under the policy incurred before the end of the year that have not been reported to the insurer, and the insurer's reported reserve at the end of the year in respect of the possibility that there are claims under the policy incurred before the end of year that have not been reported to the insurer.”.

(2) Subsection 1 applies to taxation years that end after 22 February 1994.

24. (1) Chapter V.2 of Title X of the Regulation is revoked.

(2) Subsection 1 applies to taxation years that end after 22 February 1994.

25. (1) The Regulation is amended by inserting, after section 157.12R4, the following:

“**CHAPTER V.3**
UNPAID CLAIMS RESERVE ADJUSTMENT

157.12R5. For the purposes of section 157.12 of the Act, an insurer's unpaid claims reserve adjustment for its taxation year that includes 23 February 1994 is the amount by which the aggregate of all amounts each of which is the maximum amount that, because of section 152R6, was deductible under section 152 of the Act in respect of an insurance policy in computing the insurer's income for its last taxation year that ended before 23 February 1994 exceeds

(a) where the insurer elects, by notifying the Minister in writing, to have this paragraph apply, the aggregate of all amounts each of which is the maximum amount that

would, because of section 152R6, have been deductible under section 152 of the Act in respect of an insurance policy in computing the insurer's income for its last taxation year that ended before 23 February 1994 if the figure “3” in the formula provided for in subparagraph *b* of the first paragraph of section 152R6, as it read for that year, were replaced by the figure “1”; and

(b) in any other case, the aggregate of all amount each of which is the maximum amount that would, because of section 152R6 or 152R6.1, have been deductible under section 152 of the Act in respect of an insurance policy in computing the insurer's income for its last taxation year that ended before 23 February 1994 if section 152R6.1 had applied to that year and sections 152R6 and 152R6.1 were read in their application to that year as they read in their application to the insurer's taxation year that includes 23 February 1994.”.

(2) Subsection 1 applies to taxation years that end after 22 February 1994.

26. (1) Section 159R4 of the Regulation is amended by replacing paragraph *d* by the following:

“(d) the State, Her Majesty in right of Canada or a province, other than Québec, or a municipality in Canada; or”.

(2) Subsection 1 has effect from 12 June 1998.

27. (1) Section 192R1 of the Regulation is amended

(1) by replacing the portion before paragraph *a* by the following:

“**192R1.** For the purposes of the first paragraph of section 192 of the Act, section 985 of the Act applies to every State body or federal Crown body, except”;

(2) by replacing, in the English text, paragraph *a* by the following:

“(a) The St. Lawrence Seaway Authority;”;

(3) by replacing paragraph *h.1* by the following:

“(h.1) Canada Development Investment Corporation;”;

(4) by replacing, in the English text, paragraph *w* by the following:

“(w) VIA Rail Canada Inc.”.

(2) Subsection 1 has effect from 12 June 1998.

28. Section 241.0.1R1 of the Regulation is amended by replacing paragraph *c* by the following:

“(c) a corporation that had an employee share ownership plan registered under Part 1 of the Employee Investment Act of British Columbia S.B.C., 1989, c. 24);”.

29. (1) Section 241.0.1R2 of the Regulation is amended, in the first paragraph,

(1) by replacing subparagraph *a.1* by the following:

“(a.1) the amount of any assistance provided under the provisions of the Employee Investment Act of British Columbia S.B.C., 1989, c. 24) in respect of, or for the acquisition of, a share of the capital stock of a corporation referred to in paragraph *c* of section 241.0.1R1;”;

(2) by replacing subparagraph *b* by the following:

“(b) the amount of any tax credit provided in respect of, or for the acquisition of, a share of a corporation referred to in any of subparagraphs *g* to *j* of the first paragraph of section 21.19R1 or in any of subparagraphs *a* and *c* to *f* of the second paragraph of that section;”.

(2) Paragraph 2 of subsection 1 applies from the taxation year 1995. However, where subparagraph *b* of the first paragraph of section 241.0.1R2 of the Regulation, enacted by that paragraph 2, applies to the taxation years 1995 and 1996, it shall be read with “subparagraphs *g* to *j*” and “subparagraphs *a* and *c* to *f*” replaced, respectively, by “subparagraphs *g* to *i*” and “subparagraphs *a* and *c* to *e*”.

30. Section 241.0.1R3 of the Regulation is amended by replacing paragraphs *a* to *d* by the following:

“(a) the Alberta Stock Savings Plan Act of Alberta S.A., 1986, c. A-37.7);

(b) The Stock Savings Tax Credit Act of Saskatchewan S.S., 1986, c. S-59.1);

(c) the Nova Scotia Stock Savings Plan Act of Nova Scotia S.N.S., 1987, c. 6);

(d) The Stock Savings Tax Credit Act of Newfoundland S.N., 1988, c. 14).”.

31. (1) Section 250.2R1 of the Regulation is amended

(1) by replacing the portion before paragraph *a* by the following:

“**250.2R1.** For the purposes of section 250.2 of the Act, a prescribed security, for a taxpayer referred to in section 250.1 of the Act, is”;

(2) by replacing paragraph *c* by the following:

“(c) a share or a bond, debenture, bill, note, obligation secured by hypothec or similar obligation that was acquired by the taxpayer from a person with whom the taxpayer does not deal at arm’s length, other than from a person in respect of whom section 250.1 of the Act may apply for the person’s taxation year that includes the time of the acquisition;”;

(3) by inserting, after paragraph *c*, the following paragraph:

“(c.1) a security described in paragraph *c* that was acquired by the taxpayer from a person, other than from a person in respect of whom section 250.1 of the Act may apply for the person’s taxation year that includes the time of the acquisition, in circumstances in which section 518 or 529 of the Act applied;”;

(4) by striking out, in the French text, at the end of paragraph *d*, “ou”;

(5) by replacing paragraph *e* by the following:

“(e) a security described in paragraph *c* that was acquired by the taxpayer as proceeds of disposition for a security of the taxpayer to which any of paragraphs *a* to *c* and *d* applied in respect of the taxpayer, or as a result of one or more transactions that may reasonably be considered to have been an exchange or substitution of a security of the taxpayer to which any of paragraphs *a* to *c* and *d* applied.”.

(2) Subsection 1 applies from the taxation year 1993. However, where paragraph *c* of section 250.2R1 of the Regulation, enacted by subsection 1, applies before 30 October 1996, it shall be read as follows:

“(c) a share or a bond, debenture, bill, note, hypothec, mortgage or similar obligation that was acquired by the taxpayer in a transaction with a person with whom the taxpayer was not dealing at arm’s length, other than from a person in respect of whom section 250.1 of the Act applies for the person’s taxation year that includes the time of the acquisition;”.

32. (1) Section 311.1R1 of the Regulation is amended by replacing “prescribed payment” by “prescribed amount”.

(2) Subsection 1 applies in respect of amounts received after 31 December 1997.

33. (1) The Regulation is amended by inserting, after section 311.1R1, the following section:

“**311.1R2.** For the purposes of section 311.1 of the Act, the following amounts are prescribed amounts:

(a) an amount corresponding to the amount of the increase in respect of dependent children received under section 25 of the Act respecting income security R.S.Q., c. S-3.1.1) by a person who claims to be a Convention refugee, within the meaning of the Immigration Act Revised Statutes of Canada, 1985, c. I-2), or by a person who, having made such a claim, was not determined to be a Convention refugee but whose presence in the territory is permitted;

(b) an amount corresponding to the amount of the increase received and provided for in any of sections 10.2, 10.4 to 11.2, 16.2, 132.1, 132.2, 132.4 and 132.16 of the Regulation respecting Income Security, made by Order in Council 922-89 dated 14 June 1989, as amended;

(c) an amount received as a special benefit referred to in Subdivision 2 of Division III of Chapter II of the Regulation respecting Income Security.”

(2) Subsection 1 applies in respect of amounts received after 31 December 1997. However, where paragraph *b* of section 311.1R2 of the Regulation, enacted by subsection 1, applies to an amount received before 11 November 1998, it shall be read with “, 132.4 and 132.16” replaced by “and 132.4”.

34. (1) Section 488R1 of the Regulation is amended

(1) by inserting, after paragraph *c*, the following paragraph:

“(c.1) the income of the Société de développement de Oujé-Bougoumou or the Ouje-Bougoumou Eénuch Association situated on a reserve within the meaning of section 725.0.1 of the Act;”;

(2) by replacing paragraph *t* by the following:

“(t) a benefit received under Chapter III of the Act respecting income security R.S.Q., c. S-3.1.1);”;

(3) by replacing, in paragraph *y*, “l’Emploi et de la Solidarité” by “la Solidarité sociale”.

(2) Paragraph 1 of subsection 1 applies from the taxation year 1992. However, where paragraph *c.1* of

section 488R1 of the Regulation, enacted by that paragraph 1, applies to the taxation years 1992 to 1996, it shall be read with “within the meaning of section 725.0.1 of the Act” replaced by “within the meaning of paragraph *b* of section 488R2”.

(3) Paragraph 2 of subsection 1 applies in respect of amounts received after 31 December 1997.

(4) Paragraph 3 of subsection 1 has effect from 15 December 1998.

35. Section 510.1R1 of the Regulation is replaced by the following:

“**510.1R1.** The Class I Special Shares of Reed Stenhouse Companies Limited, issued before January 1, 1986, are prescribed shares for the purposes of section 510.1 of the Act.”

36. (1) Section 570R4 of the Regulation is replaced by the following:

“**570R4.** For the purposes of paragraph *n* of section 570 of the Act, a prescribed venture capital corporation means a corporation referred to in section 21.19R1.”

(2) Subsection 1 has effect from 20 March 1997.

37. The Regulation is amended by inserting, after section 726.4.12R2, the following:

“**CHAPTER IV.0.0.2**
ADDITIONAL DEDUCTION IN RESPECT OF
CERTAIN SURFACE MINING EXPLORATION
EXPENSES OR OIL AND GAS EXPLORATION
EXPENSES INCURRED IN QUÉBEC”.

38. (1) Sections 751R1 and 751R2 of the Regulation are revoked.

(2) Subsection 1 applies from the taxation year 1995.

39. (1) Section 825R6 of the Regulation is amended by replacing, in subparagraph *vii* of subparagraph *b* of the second paragraph, “418.14” by “418.12”.

(2) Subsection 1 has effect from 6 March 1996.

40. (1) Section 840R1 of the Regulation is amended

(1) by inserting, after paragraph *c*, the following paragraph:

“(c.1) “actuarial liability” of an insurer at a particular time means

i. in respect of a claim incurred before that time under an insurance policy, a reasonable estimate, determined in accordance with actuarial principles, of the present value at that time of the insurer's future payments and claim adjustment expenses in respect of the claim minus the present value at that time of amounts that the insurer will recover after that time in respect of the claim because of salvage, subrogation or any other reason, and

ii. in respect of the possibility that there are claims under an insurance policy incurred before that time that have not been reported to the insurer, a reasonable estimate, determined in accordance with actuarial principles, of the present value at that time of the insurer's payments and claim adjustment expenses in respect of those claims minus the present value at that time of amounts that the insurer will recover after that time in respect of those claims because of salvage, subrogation or any other reason;"

(2) by inserting, after paragraph *h*, the following paragraph:

“(h.1) “reported reserve” of an insurer at the end of a taxation year means the amount equal to

i. where the insurer was required to file an annual report with the Superintendent of Financial Institutions for a period ending coincidentally with the year, the amount of the reserve reported in that annual report,

ii. where the insurer was, throughout the year, subject to the supervision of the Superintendent of Financial Institutions and subparagraph *i* does not apply, the amount of the reserve reported in its financial statements for the year, and

iii. in any other case, including where the insurer is not subject to the supervision of the Superintendent of Financial Institutions, zero;”

(2) Subsection 1 applies to taxation years that end after 22 February 1994.

41. (1) Section 895R1 of the Regulation is amended by replacing paragraph *b* by the following:

“(b) a tax-exempt person means a student who was enrolled in one or more educational programs and who, for each such program, participated in the program within the framework of an office or employment during a period in respect of which the student received income from that office or employment;”

(2) Subsection 1 applies from the taxation year 1996.

42. (1) Section 998R1 of the Regulation is amended

(1) by inserting, after paragraph *d*, the following paragraph:

“(d.1) the State;”;

(2) by replacing paragraph *e* by the following:

“(e) Her Majesty in right of a province, other than Québec; and”.

(2) Subsection 1 has effect from 12 June 1998.

43. (1) Section 1029.8.1R0.3 of the Regulation is amended

(1) by replacing, at the end of paragraph *d*, the period by a semicolon;

(2) by adding, after paragraph *d*, the following paragraph:

“(e) the Centre de géomatique du Québec Inc.”.

(2) Subsection 1 applies in respect of scientific research and experimental development undertaken after 22 December 1998 under an eligible research contract entered into after that date.

44. (1) Section 1029.8.1R3 of the Regulation is amended

(1) by replacing, at the end of paragraph *m*, the period by a semicolon;

(2) by adding, after paragraph *m*, the following paragraphs:

“(n) the Institut des biomatériaux du Québec I.B.Q. Inc.;

(o) the Centre de développement rapide de produits et de procédés.”.

(2) Subsection 1 applies in respect of scientific research and experimental development undertaken after 23 June 1998 under a university research contract entered into after that date.

45. Section 1029.8.9.1R4 of the Regulation is amended by replacing subparagraph *a* of the second paragraph by the following:

“(a) A is the Maximum Pensionable Earnings, as determined under section 40 of the Act respecting the

Québec Pension Plan R.S.Q., c. R-9), for the calendar year in which the taxation year ends; and”.

46. Section 1029.8.9.1R5 of the Regulation is replaced by the following:

“**1029.8.9.1R5.** Where, during a taxation year ending in a particular calendar year, a corporation employs an individual who is a specified employee of the corporation, the corporation is associated with another corporation during a taxation year of the other corporation ending in the particular calendar year and the individual is an employee of the other corporation during that taxation year of the other corporation, the total of the amounts that may be included, for the salary or wages of the individual, in computing the aggregate referred to in section 1029.8.9.1R1 by the corporation and by any other corporation associated with it, for their respective taxation year ending in the particular calendar year, shall not exceed the product obtained by multiplying 2.5 by the Maximum Pensionable Earnings, as determined under section 40 of the Act respecting the Québec Pension Plan R.S.Q., c. R-9), for the particular calendar year.”.

47. (1) Section 1029.8.34R1 of the Regulation is amended by inserting, after paragraph *c*, the following paragraph:

“(c.1) the amount of financial assistance granted by the Canadian Television Fund under the Licence Fee Program or the Equity Investment Program;”.

(2) Subsection 1 has effect from 9 September 1996. However, the reference to the Canadian Television Fund, in paragraph *c.1* of section 1029.8.34R1 of the Regulation, enacted by subsection 1, shall be replaced by a reference to the Cable Production Fund, where that paragraph *c.1* applies before 1 May 1997, and by a reference to the Canada Television and Cable Production Fund, where that paragraph *c.1* applies after 30 April 1997 and before 1 September 1998.

48. (1) Section 1029.8.67R1 of the Regulation is replaced by the following:

“**1029.8.67R1.** For the purposes of the definition of “child care expense” in section 1029.8.67 of the Act, a prescribed expense is an expense that is paid by an individual as a contribution fixed by the Regulation respecting reduced contributions, made by Order in Council 1071-97 dated 20 August 1997, or as a contribution fixed by the budgetary rules established in accordance with section 472 of the Education Act R.S.Q., c. I-13.3), where the contribution is, according to the rules, related to the basic services provided to a child who regularly attends school day care.”.

(2) Subsection 1 applies from the taxation year 1998.

49. (1) Section 1079.1R2 of the Regulation is amended by replacing subparagraph *e* of the second paragraph by the following:

“(e) eligible shares within the meaning of the Régime d’investissement coopératif established under the Act respecting the Ministère de l’Industrie et du Commerce R.S.Q., c. M-17);

(2) Subsection 1 has effect from 8 June 1999.

50. (1) Section 1086R6.1 of the Regulation is amended by replacing paragraph *b* by the following:

“(b) where, for a taxation year, a taxpayer who is a beneficiary under the fund is required to include an amount in computing the taxpayer’s income in accordance with section 961.18 or 961.19 of the Act or may or would, but for Title II of Book V.2.1 of Part I of the Act, be allowed pursuant to section 961.20 or 961.21 of the Act to deduct an amount in computing the taxpayer’s income.”.

(2) Subsection 1 applies from the taxation year 1998.

51. (1) Section 1086R7 of the Regulation is amended

(1) by replacing, in the portion before paragraph *a*, “1086R7.1, 1086R7.2” by “1086R7.1 to 1086R7.2”;

(2) by replacing, in the portion of paragraph *b* before subparagraph *i*, “section 1086R7.1” by “any of sections 1086R7.1 to 1086R7.1.2”.

(2) Subsection 1 has effect from 17 October 1991.

52. (1) Section 1086R7.1 of the Regulation is replaced by the following:

“**1086R7.1.** A person or partnership that is indebted in a calendar year under a debt obligation in respect of which section 92.1 of the Act and paragraph *b* of section 1086R7 apply with respect to a taxpayer shall file an information return in prescribed form in respect of the amount that would, if the year were a taxation year of the taxpayer, be included as interest in respect of the debt obligation in computing the taxpayer’s income for the year.”.

(2) Subsection 1 applies in respect of debt obligations issued after 16 October 1991.

53. (1) The Regulation is amended by inserting, after section 1086R7.1, the following sections:

“1086R7.1.1. A person or partnership that is indebted in a calendar year under an indexed debt obligation in respect of which paragraph *b* of section 1086R7 applies shall, for each taxpayer who holds an interest in the debt obligation at any time in the year, file an information return in prescribed form in respect of the amount that would, if the year were a taxation year of the taxpayer, be included as interest in respect of the debt obligation in computing the taxpayer’s income for the year.

1086R7.1.2. Where, at any time in a calendar year, a person or partnership holds, on behalf or as a mandatary of a taxpayer resident in Québec, an interest in a debt obligation referred to in the second paragraph, that person or partnership shall file an information return in prescribed form in respect of the amount that would, if the year were a taxation year of the taxpayer, be included as interest in respect of the debt obligation in computing the taxpayer’s income for the year.

The debt obligation to which the first paragraph refers is an obligation referred to in paragraph *b* of section 1086R7 that is

(a) an obligation in respect of which section 92.1 of the Act applies with respect to the taxpayer; or

(b) an indexed debt obligation.”.

(2) Subsection 1 applies in respect of debt obligations issued after 16 October 1991.

54. Section 1086R7.2 of the Regulation is replaced by the following:

“1086R7.2. Every insurer, within the meaning of paragraph *a.1* of section 966 of the Act, who is a party to a life insurance policy in respect of which an amount is to be included in computing the income of a taxpayer pursuant to section 92.9, as it read before its repeal, or section 92.11 or 92.13 of the Act or pursuant to paragraph *c.1* of section 312 of the Act, as it read before being struck out, shall file an information return in prescribed form in respect of that amount.”.

55. (1) Section 1086R7.6 of the Regulation is amended by replacing “l’Emploi et de la Solidarité” by “la Solidarité sociale”.

(2) Subsection 1 has effect from 15 December 1998.

56. (1) Section 1086R8.1.8 of the Regulation is replaced by the following:

“1086R8.1.8. Where a partnership that carries on a business in Canada causes scientific research and experimental

development within the meaning of sections 222R1 and 222R2 to be undertaken on its behalf in Québec as part of a contract and makes an expenditure, as part of the contract, that is a portion of the consideration referred to in subparagraph *c* or *e* of the first paragraph of section 1029.8 of the Act, the partnership shall transmit in writing, within 60 days following the end of its fiscal period during which the expenditure is made, to each taxpayer who is a member thereof at the end of that fiscal period, the information required by section 1029.8.0.0.1 of the Act in respect of that contract.”.

(2) Subsection 1 applies in respect of expenditures made after 12 May 1994 as part of a contract entered into after that date.

57. (1) Section 1086R8.9 of the Regulation is amended by replacing the portion before subparagraph *b* of the first paragraph by the following:

“1086R8.9. The Minister of Social Solidarity shall file an information return in prescribed form in respect of the following amounts:

(a) a benefit the Minister of Social Solidarity pays under the Act respecting income security R.S.Q., c. S-3.1.1), other than a benefit paid under Chapter III of that Act, a payment described in section 311.1R1, or an amount described in any of paragraphs *a* to *c* of section 311.1R2; and”.

(2) Subsection 1 applies in respect of amounts paid after 31 December 1997. However, where the portion of the first paragraph of section 1086R8.9 of the Regulation before subparagraph *b*, enacted by subsection 1, applies before 15 December 1998, it shall be read with the words “Social Solidarity” replaced, wherever they appear, by the words “Employment and Solidarity”.

58. (1) Section 1086R23.8 of the Regulation is amended by replacing subparagraph *a* of the second paragraph by the following:

“(a) the State or Her Majesty in right of Canada or a province, other than Québec;”.

(2) Subsection 1 has effect from 12 June 1998.

59. (1) Section 1086R23.12 of the Regulation is amended by replacing the portion before subparagraph *a* of the first paragraph by the following:

“1086R23.12. Where, during a taxation year or a fiscal period, as the case may be, a particular person, other than a corporation referred to in section 1086R23.12.1 or a person exempt from tax for the year under Book VIII of

Part I of the Act, or a partnership incurs expenditures for renovation, improvement, maintenance or repair work in respect of a building, structure or land that is property situated in Québec and used in the course of carrying on a business or to derive income therefrom, that particular person or a member of that partnership designated by the members of the partnership shall attach to the fiscal return that the person or member files for that year or for the person's or the member's taxation year during which the partnership's fiscal period ends, under Part I of the Act, an information return in prescribed form in respect of every person having carried out the work, other than a person who is".

(2) Subsection 1 applies to taxation years that end after 25 March 1997.

60. (1) The Regulation is amended by inserting, after section 1086R23.12, the following sections:

"1086R23.12.1. The corporation to which the first paragraph of section 1086R23.12 refers is a corporation whose assets as shown in its financial statements submitted to the shareholders or, where such financial statements have not been prepared, or have not been prepared in accordance with generally accepted accounting principles, that would be shown if such financial statements had been prepared in accordance with generally accepted accounting principles, for its preceding taxation year or, where the corporation is in its first fiscal period, at the beginning of its first fiscal period, are not less than \$25,000,000.

Where the corporation referred to in the first paragraph is a cooperative, the first paragraph shall be read as if the reference therein to "submitted to the shareholders" were a reference to "submitted to the members".

1086R23.12.2. For the purposes of section 1086R23.12.1, in computing the assets of a corporation at the time referred to therein, the amount representing the surplus reassessment of its property and the amount of its intangible assets shall be subtracted, to the extent that the amount indicated in their respect exceeds the expenditure made in their respect.

For the purposes of the first paragraph, where all or part of an expenditure made in respect of intangible assets consists of shares of the corporation's or cooperative's capital stock, all or the part of the expenditure, as the case may be, is deemed to be nil.

1086R23.12.3. For the purposes of section 1086R23.12.1, the assets of a corporation that is associated in a taxation year with one or more other corporations is equal to the amount

by which the aggregate of the assets of the corporation and of each corporation associated with it, as determined in accordance with sections 1086R23.12.1 and 1086R23.12.2, exceeds the aggregate of the amount of investments the corporations own in each other and the balance of accounts between the corporations.".

(2) Subsection 1 applies to taxation years that end after 25 March 1997.

61. (1) Section 1117R1 of the Regulation is replaced by the following:

"1117R1. For the purposes of section 1117 of the Act, a prescribed corporation means a corporation referred to in any of subparagraphs *g* to *j* of the first paragraph of section 21.19R1 or in any of subparagraphs *a* and *c* to *f* of the second paragraph of that section.".

(2) Subsection 1 applies from the taxation year 1995. However, where section 1117R1 of the Regulation, enacted by subsection 1, applies to the taxation years 1995 and 1996, it shall be read with "subparagraphs *g* to *j*" and "subparagraphs *a* and *c* to *f*" replaced, respectively, by "subparagraphs *g* to *i*" and "subparagraphs *a* and *c* to *e*".

62. (1) The Regulation is amended

(1) by replacing "section 86 of the Act respecting the application of the Taxation Act S.Q., 1972, c. 24)" or "section 86 of the Act respecting the application of the Taxation Act 1972, c. 24)", as the case may be, by "section 88.4 of the Act respecting the application of the Taxation Act R.S.Q., c. I-4)", in the following provisions:

- paragraph *a* of section 130R38;
- paragraph *a* of section 130R39;
- paragraph *a* of section 130R39.1;
- paragraph *a* of section 130R39.2;
- the portion of subparagraph *i* of subparagraph *a* of the second paragraph of section 360R7 before subparagraph 1;
- the portion of section 360R28.2.1 before paragraph *a*;

(2) by replacing "sous-paragraphe" by "paragraphe", in the French text of the following provisions:

- section 336R6;
- section 336R16;

(3) by striking out "of subsection 1", in the following provisions:

- section 336R6;
- section 336R16;

(4) by replacing “section 86 of the Act respecting the application of the Taxation Act, to the extent that section 86.4 of the Regulation respecting the application of the Taxation Act 1972) R.R.Q., 1981, c. I-4, r.2)” or “section 86 of the Act respecting the application of the Taxation Act, to the extent that section 86.4 of the Regulation respecting the application of the Taxation Act 1972)”, as the case may be, by “section 88.4 of the Act respecting the application of the Taxation Act, to the extent that that section”, in the following provisions:

- subparagraph 1 of subparagraph i of subparagraph a of the second paragraph of section 360R7;
- subparagraph b of the second paragraph of section 360R7;

(5) by inserting, after “to an amount deducted under section 358 of the Act,” “as it read before its repeal,” in the following provisions:

- paragraph a of section 360R12;
- paragraph a of section 360R14;

(6) by replacing “under sections 333.1 and 358 of the Act” by “under section 333.1 of the Act and section 358 of the Act, as it read before its repeal,” in the following provisions:

- paragraph a of section 360R12;
- paragraph a of section 360R14;

(7) by replacing “administrative support” by “back office”, in the English text of the following provisions:

- section 737.13R1;
- the portion of paragraph u of section 737.13R2 before subparagraph i.

(2) Paragraphs 1 to 4 of subsection 1 have effect from 12 June 1998.

(3) Paragraph 7 of subsection 1 has effect from 1 April 1998.

63. (1) Class 1 in Schedule B to the Regulation is amended by replacing paragraph *k* by the following:

“(k) electrical generating equipment, except as specified elsewhere in this Schedule;”.

(2) Subsection 1 applies in respect of property acquired after 31 December 1987.

64. (1) Class 8 in Schedule B to the Regulation is amended by replacing the portion before paragraph *a* by the following:

“Class 8

(20 %)

Property not included in Class 1, 2, 7, 9, 11 or 30 that is”.

(2) Subsection 1 applies in respect of property acquired after 31 December 1987.

65. Class 9 in Schedule B to the Regulation is amended by replacing, in the French text of paragraph *e* of subsection 1, “électrique” by “d’électricité”.

66. (1) Class 24 in Schedule B to the Regulation is amended

(1) by replacing the portion of subparagraph *b* of the first paragraph before subparagraph *i* by the following:

“(b) property acquired after 31 December 1970 and before 1 January 1999 that would otherwise be included in another class in this schedule and that”;

(2) by replacing the portion of subparagraph *c* of the first paragraph before subparagraph *i* by the following:

“(c) property acquired after 8 May 1972 and before 1 January 1999 that would otherwise have been property referred to in subparagraph *b* except that it was acquired”.

(2) Subsection 1 has effect from 22 February 1994.

67. (1) Class 25 in Schedule B to the Regulation is amended by replacing the second paragraph by the following:

“Such property must have been acquired before 23 October 1968 or after 22 October 1968 and before 1 January 1974, where the acquisition of the property may reasonably be regarded as having been in fulfilment of an obligation undertaken in an agreement made in writing before 23 October 1968 and ratified, confirmed or adopted by Parliament, or the legislature of a province, other than Québec, by a statute that came into force before that date.”.

(2) Subsection 1 has effect from 12 June 1998.

68. (1) Class 27 in Schedule B to the Regulation is amended by replacing the portion before subparagraph *a* of the first paragraph by the following:

“Class 27

(s. 130R29)

Property acquired after 12 March 1970 and before 1 January 1999 that would otherwise be included in another class in this schedule and that”.

(2) Subsection 1 has effect from 22 February 1994.

69. (1) Class 34 in Schedule B to the Regulation is amended

(1) by replacing, in the French text, the portion before paragraph *b* of subsection 1 by the following:

“Catégorie 34

(a. 130R2)

1. Les biens qui seraient autrement compris dans l’une des catégories 1, 2 et 8 et qui:

(a) sont constitués par le matériel générateur d’électricité, par le matériel de production et la tuyauterie d’un distributeur de chaleur, par le matériel générateur de vapeur acquis par le contribuable principalement pour produire de la vapeur afin de faire fonctionner le matériel générateur d’électricité ou par un ajout à l’un ou l’autre de ces biens, à l’exclusion d’un édifice ou autre structure;”;

(2) by replacing the word “émis”, wherever it appears in the French text of the portion of paragraph *d* of subsection 1 before subparagraph ii, by the word “délivré”;

(3) by replacing subparagraph ii of paragraph *d* of subsection 1 by the following:

“ii. to produce electrical energy by the utilization of a fossil fuel that is petroleum, natural gas or related hydrocarbons, coal, coal gas, coke, lignite or peat, or another fuel that is wood waste or municipal waste, or any combination thereof, if the consumption of fossil fuel, expressed as the high heat value of the fossil fuel, chargeable to electrical energy on an annual basis in respect of the property is not greater than 7,000 Btu per kilowatt-hour of electrical energy produced, or”;

(4) by replacing, in the French text of paragraph *b* of subsection 2, “émis” by “délivré”;

(5) by replacing, in paragraph *c* of subsection 2, “adapt solar heating equipment to” by “interface solar heating equipment with”;

(6) by replacing paragraphs *d* to *f* of subsection 2 by the following:

“(d) is a hydro-electric installation of a producer of hydro-electric energy with a planned maximum generating capacity not exceeding 15 megawatts upon completion of site development that is the generating equipment and plant, including structures, of that producer including a canal, a dam, a dyke, an overflow spillway, a penstock, fishways or fish bypasses, control or transmission equipment and a powerhouse complete with generating equipment and other equipment ancillary thereto, except a property included in Class 10 or 17 or that is distribution equipment;

(e) is heat recovery equipment that is designed to conserve energy or reduce the requirement to acquire energy by extracting and reusing heat from thermal waste including condensers, heat exchange equipment, steam compressors used to upgrade low pressure steam, waste heat boilers and ancillary equipment such as control panels, fans, pumps or measuring instruments;

(f) is an addition or alteration to a hydro-electric installation described in paragraph *d* that results in a change in generating capacity if the new maximum generating capacity at the installation does not exceed 15 megawatts; or”.

(7) by replacing, in the French text, paragraph *g* of subsection 2 by the following:

“(g) sont constitués par une installation fixe, acquise après le 25 février 1986, consistant en un système de conversion de l’énergie cinétique du vent destiné à produire de l’énergie électrique et composé d’une éolienne, d’une génératrice et du matériel connexe, y compris le matériel de contrôle et de conditionnement, la structure support, la centrale électrique ainsi que le matériel accessoire à celle-ci, et le matériel de transmission, mais à l’exclusion d’un bien qui est compris dans l’une des catégories 10 et 17 ou qui est constitué par du matériel de stockage de l’énergie électrique ou du matériel de distribution.”;

(8) by replacing subsection 3 by the following:

“(3) However, property in this class does not include

(a) property that had been used before it was acquired by the taxpayer unless the property had previously been included in Class 34 for the purpose of

computing the income of the person from whom it was acquired;

(b) property acquired by the taxpayer after 21 February 1994 other than

i. property

(1) that was acquired pursuant to an agreement of purchase and sale in writing entered into by the taxpayer before 22 February 1994,

(2) that was acquired in order to satisfy a legally binding obligation entered into by the taxpayer in writing before 22 February 1994 to sell electricity to a public power utility in Canada,

(3) that was under construction by or on behalf of the taxpayer on 22 February 1994, or

(4) that is machinery or equipment that is a fixed and integral part of a building, structure or other property that was under construction by or on behalf of the taxpayer on 22 February 1994, and

ii. property acquired by the taxpayer before 1 January 1996

(1) pursuant to an agreement of purchase and sale in writing entered into before 1 January 1995 to acquire the property from a person or partnership in circumstances where the property was part of a project that was under construction by the person or partnership on 22 February 1994, and it is reasonable to conclude, having regard to all of the circumstances, that the person or partnership constructed the project with the intention of transferring all or part of the project to another taxpayer after completion, or

(2) pursuant to an agreement in writing entered into before 1 January 1995 by the taxpayer with a person or partnership where the taxpayer agrees to assume a legally binding obligation entered into by the person or partnership before 22 February 1994 to sell electricity to a public power utility in Canada; or

(c) property in respect of which a certificate has not been issued under paragraph *d* of subsection 1 or paragraph *b* of subsection 2 before the time that is the later of

i. the end of 1995, and

ii. two years after the property is acquired by the taxpayer or, where the property is property acquired in circumstances to which paragraph *b* applies, two years after substantial completion of the property.”.

(2) Subsection 1 has effect from 22 February 1994.

70. (1) Class 41 in Schedule B to the Regulation is amended

(1) by replacing subparagraph *a* of the first paragraph by the following:

“(a) property not included in Class 28 that would otherwise be included in that class if that class were read without reference to subparagraph *b.1* of the first paragraph of that class and if subparagraphs *i* to *iii* of subparagraph *d* of that first paragraph were read as follows:

i. property that was acquired before the mine came into production and that would, if it were not included in this class, be included in Class 10 because of paragraph *a*, *e*, *f* or *k* of subsection 2 of the description of that class or would have been so included in that class if it had been acquired after the 1971 taxation year, and property that would, if it were not included in this class, be included in Class 41 because of section 130R65 or 130R66,

ii. property that was acquired before the mine came into production and that would, if it were not included in this class, be included in Class 10 because of paragraph *m* of subsection 2 of the description of that class, or

iii. property that was acquired after the mine came into production and that would, if it were not included in this class, be included in Class 10 because of paragraph *a*, *e*, *f* or *k* of subsection 2 of the description of that class, and property that would, if it were not included in this class, be included in Class 41 because of section 130R65 or 130R66.”;

(2) by inserting, after subparagraph *a* of the first paragraph, the following subparagraphs:

“(a.1) property that is the portion, expressed as a percentage determined by reference to capital cost, of property referred to in the second paragraph, where that percentage is determined by the formula

$$100 \times [A - B \times 365/C] / A;$$

(a.2) property that

i. would, if it were not included in this class, be included in Class 10 because of paragraph *a*, *e* or *f* of subsection 2 of the description of that class, or that is included in this class because of section 130R65 or 130R66,

ii. was acquired by the taxpayer in a taxation year principally for the purpose of gaining or producing income from one or more mines each of which

(1) is one or more wells operated in Canada by the taxpayer for the extraction of material from a deposit of bituminous sands or oil shales,

(2) was the subject of a major expansion after 6 March 1996, and

(3) is a mine in respect of which it can be reasonably considered that the greatest designed capacity of the mine, measured in barrels of oil that is not beyond the crude oil stage or its equivalent, immediately after the expansion was not less than 25 % greater than the greatest designed capacity of the mine immediately before the expansion,

iii. was acquired by the taxpayer after 6 March 1996, before the completion of the expansion referred to in subparagraph ii, and in the course of and principally for the purposes of the expansion, and

iv. had not, before it was acquired by the taxpayer, been used for any purpose by any person or partnership with whom the taxpayer was not dealing at arm's length;

(a.3) property included in this class because of section 130R65 or 130R66, other than property described in subparagraph *a* or *a.2* or the portion of property described in subparagraph *a.1*;"

(3) by inserting, after the first paragraph, the following paragraphs:

"The property to which subparagraph *a.1* of the first paragraph refers is the property that

i. would, if it were not included in this class, be included in Class 10 because of paragraph *a*, *e* or *f* of subsection 2 of the description of that class, or that is included in this class because of section 130R65 or 130R66,

ii. is not described in subparagraph *a* or *a.2* of the first paragraph,

iii. was acquired by the taxpayer principally for the purpose of gaining or producing income from one or more mines that are operated by the taxpayer and situated in Canada, and that became available for use for the purposes of section 93.6 of the Act in a particular taxation year, and

iv. had not, before it was acquired by the taxpayer, been used for any purpose by any person or partnership with whom the taxpayer was not dealing at arm's length.

In the formula provided for in subparagraph *a.1* of the first paragraph,

(a) A is the aggregate of all amounts each of which is the capital cost of a property of the taxpayer described in the second paragraph for the particular taxation year in respect of the mine or mines referred to therein, as the case may be;

(b) B is 5 % of the taxpayer's gross revenue from the mine or mines, as the case may be, for the taxation year; and

(c) C is the number of days in the taxation year."

(2) Paragraph 1 of subsection 1 and paragraph 2 of subsection 1, where it enacts subparagraph *a.3* of the first paragraph of Class 41 in Schedule B to the Regulation, apply in respect of property acquired after 31 December 1987.

(3) Paragraph 2 of subsection 1, where it enacts subparagraphs *a.1* and *a.2* of the first paragraph of Class 41 in Schedule B to the Regulation, and paragraph 3 of that subsection 1 apply in respect of property acquired after 6 March 1996.

71. (1) Class 43 in Schedule B to the Regulation is amended by replacing the portion of paragraph *b* before subparagraph ii by the following:

"(b) is property that

i. would be included in Class 10 under paragraph *e* of subsection 2 of that class, if this schedule were read without reference to this paragraph and subparagraph *b* of the first paragraph of Class 41, and"

(2) Subsection 1 applies in respect of property acquired after 25 February 1992.

72. (1) Schedule B to the Regulation is amended by inserting, after Class 43, the following class:

"Class 43.1

(30 %)

Property, other than reconditioned or remanufactured equipment, that would otherwise be included in Class 1, 2 or 8 and that

(a) subject to the third paragraph, is

i. electrical generating equipment, including any heat generating equipment used primarily for the purpose of producing heat energy to operate the electrical generating equipment,

ii. equipment that generates both electrical and heat energy,

iii. heat recovery equipment used primarily for the purpose of conserving energy, or reducing the requirement to acquire energy, by extracting thermal waste that is generated by equipment referred to in subparagraph i or ii, and reusing the thermal waste to generate electrical energy from equipment referred to in subparagraph i or ii,

iv. control, feedwater and condensate systems and other equipment, where that property is ancillary to equipment referred to in any of subparagraphs i to iii, or

v. an addition to a property described in any of subparagraphs i to iv;

(b) has not been used for any purpose whatever before it is acquired by the taxpayer and that is

i. acquired by the taxpayer for use by the taxpayer for the purpose of gaining income from a business carried on in Canada or from property situated in Canada, or

ii. leased by the taxpayer to a lessee for use by the lessee for the purpose of gaining income from a business carried on in Canada or from property situated in Canada, and

(c) is part of

i. a system, other than an enhanced combined cycle system, that

(1) is used by the taxpayer, or by a lessee of the taxpayer, to generate electrical energy, or both electrical and heat energy, using only fuel that is fossil fuel, wood waste, municipal waste, landfill gas or digester gas, or any combination thereof, and

(2) has a heat rate attributable to fossil fuel not exceeding 6,000 Btu per kilowatt-hour of electrical energy generated by the system, which heat rate is calculated as the fossil fuel, expressed as the high heat value of the fossil fuel, used by the system that is chargeable to gross electrical energy output on an annual basis, or

ii. an enhanced combined cycle system that

(1) is used by the taxpayer, or by a lessee of the taxpayer, to generate electrical energy using only a combination of natural gas and waste heat from one or more natural gas compressor systems located on a natural gas pipeline,

(2) has an incremental heat rate not exceeding 6,700 Btu per kilowatt-hour of electrical energy generated by the system, which heat rate is calculated as the natural gas, expressed as its high heat value, used by the system that is chargeable to gross electrical energy output on an annual basis, and

(3) does not have economically viable access to a steam host.

Property, other than property described in subparagraph a of the first paragraph, that would otherwise be included in another class and that

(a) is

i. active solar heating equipment used by the taxpayer, or by a lessee of the taxpayer, primarily for the purpose of heating a liquid or gas used directly in an industrial process, including such equipment that consists of solar collectors, solar energy conversion equipment, solar water heaters, energy storage equipment, control equipment and equipment designed to interface solar heating equipment with other heating equipment, but not including buildings,

ii. a hydro-electric installation of a producer of hydro-electric energy, other than distribution equipment and property included in Class 10 or 17, where that installation

(1) has an annual average generating capacity not exceeding 15 megawatts upon completion of site development, and

(2) is the electrical generating equipment and plant, including structures, of that producer including a canal, a dam, a dyke, an overflow spillway, a penstock, fishways or fish bypasses, control equipment, transmission equipment and a powerhouse, complete with electrical generating equipment and other ancillary equipment,

iii. an addition or alteration to a hydro-electric installation referred to in subparagraph ii that results in an increase in generating capacity, if the resulting annual average generating capacity of the installation does not exceed 15 megawatts,

iv. heat recovery equipment, including such equipment that consists of heat exchange equipment, compressors used to upgrade low pressure steam, vapour or gas, waste heat boilers and other ancillary equipment such as control panels, fans, measuring instruments or pumps, but not including buildings, used by the taxpayer, or by a lessee of the taxpayer, primarily for the

purpose of conserving energy, or reducing the requirement to acquire energy, by

(1) extracting thermal waste that is generated directly in an industrial process, other than in an industrial process that generates or processes electrical energy, and

(2) reusing the thermal waste directly in an industrial process, other than in an industrial process that generates or processes electrical energy,

v. a fixed location device that is a wind energy conversion system that is used by the taxpayer, or by a lessee of the taxpayer, primarily for the purpose of generating electrical energy, and consists of wind-driven turbine, electrical generating equipment and related equipment, including control, conditioning and battery storage equipment, support structures, powerhouse complete with other ancillary equipment, and transmission equipment, other than distribution equipment, auxiliary electrical generating equipment or property included in Class 10 or 17,

vi. fixed location photovoltaic equipment that has a peak capacity of not less than 10 kilowatts of electrical output, is used by the taxpayer, or by a lessee of the taxpayer, primarily for the purpose of generating electrical energy from solar energy, and consists of solar cells or modules and related equipment including control, conditioning and battery storage equipment, support structures, and transmission equipment, other than buildings, distribution equipment, auxiliary electrical generating equipment and property included in Class 10 or 17,

vii. above-ground equipment used by the taxpayer, or by a lessee of the taxpayer, primarily for the purpose of generating electrical energy solely from geothermal energy, including such equipment that consists of pumps, heat exchangers, steam separators, electrical generating equipment and ancillary equipment used to collect the geothermal heat, but not including buildings, transmission equipment, distribution equipment, equipment designed to store electrical energy and property included in Class 10 or 17,

viii. above-ground equipment used by the taxpayer, or by a lessee of the taxpayer, primarily for the purpose of collecting landfill gas or digester gas, including such equipment that consists of fans, compressors, storage tanks, heat exchangers and other ancillary equipment used to collect the gas, to remove non-combustibles and contaminants from the gas or to store the gas, but not including buildings or property included in Class 10 or 17,

ix. equipment used by the taxpayer, or by a lessee of the taxpayer, primarily for the purpose of generating heat energy from the consumption of wood waste, mu-

nicipal waste, landfill gas or digester gas, that is used directly in an industrial process carried on by the taxpayer or lessee, including such equipment that consists of control, feedwater and condensate systems, and other ancillary equipment, and fuel handling equipment used to upgrade the combustible portion of the fuel, but not including other fuel handling equipment, buildings or other structures, heat rejection equipment, such as condensers and cooling water systems, fuel storage facilities, electrical generating equipment and property included in Class 10 or 17, or

x. an expansion engine with one or more cylinders, or turbines, that convert the compression energy in pressurized natural gas into shaft power that generates electricity, including the related electrical generating equipment and ancillary controls, if the expansion engine is used instead of a pressure reducing valve and is part of a system that is installed

(1) on a distribution line of a distributor of natural gas, or

(2) on a branch distribution line of a taxpayer primarily engaged in the manufacturing or processing of goods for sale or lease if the branch line is used to deliver natural gas directly to the taxpayer's manufacturing or processing facility; and

(b) has not been used for any purpose whatever before it was acquired by the taxpayer and that is

i. acquired by the taxpayer for use by the taxpayer for the purpose of gaining income from a business carried on in Canada or from property situated in Canada, or

ii. leased by the taxpayer to a lessee for use by the lessee for the purpose of gaining income from a business carried on in Canada or from property situated in Canada.

The property referred to in subparagraph *a* of the first paragraph does not include buildings or other structures, heat rejection equipment, such as condensers and cooling water systems, transmission equipment, distribution equipment, fuel storage facilities and fuel handling equipment.”

(2) Subsection 1 applies in respect of property acquired by a taxpayer after 21 February 1994. However,

(1) where subparagraph 2 of subparagraph ii of subparagraph *c* of the first paragraph of Class 43.1 in Schedule B to the Regulation, enacted by subsection 1, applies in respect of property acquired by the taxpayer pursuant to an agreement of purchase and sale in writing entered into before 27 September 1994, or property that was under construction by or on behalf of the taxpayer on

that date, it shall be read with “6,700 Btu” replaced by “7,000 Btu”;

(2) where the portion of the first paragraph of Class 43.1 in Schedule B to the Regulation before subparagraph *a*, enacted by subsection 1, applies in respect of property acquired by the taxpayer before 27 June 1996, or property acquired before 1 January 1998 pursuant to an agreement in writing entered into by the taxpayer before 27 June 1996, it shall be read without reference to “, other than reconditioned or remanufactured equipment,”;

(3) where the portion of subparagraph *b* of the first paragraph of Class 43.1 in Schedule B to the Regulation before subparagraph *i* or, as the case may be, the portion of subparagraph *b* of the second paragraph of that class before subparagraph *i*, enacted by subsection 1, applies in respect of property acquired by the taxpayer before 27 June 1996, or property acquired before 1 January 1998 pursuant to an agreement in writing entered into by the taxpayer before 27 June 1996, it shall be read without reference to “has not been used for any purpose whatever before it was acquired by the taxpayer and that”.

73. (1) Schedule D to the Regulation is revoked.

(2) Subsection 1 applies from the taxation year 1995.

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

Regulation to revoke the Regulation respecting the application of the Taxation Act (1972)*

An Act respecting the application of the Taxation Act (R.S.Q., c. I-4)

1. The Regulation respecting the application of the Taxation Act (1972) is revoked.

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

Regulation to amend the Regulation respecting fiscal administration*

An Act respecting the Ministère du Revenu (R.S.Q., c. M-31, s. 7, s. 96, 1st par., subpar. *a*, s. 97, and 1998, c. 16, s. 299)

1. (1) Sections 7R3 to 8R4 of Division II of the Regulation respecting fiscal administration are replaced by the following:

“§§1. *Direction générale de la législation et des enquêtes*

7R3. A public servant who holds the position of Director of Objections—Québec or Director of Objections—Montréal within the Direction générale de la législation et des enquêtes is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in section 7R4;

(2) section 93.1.4 of the Act; and

(3) subsection 1 of section 1168 of the Taxation Act (R.S.Q., c. I-3).

7R4. A public servant who holds a position of head of a service at the Direction des oppositions—Québec or the Direction des oppositions—Montréal within the Direction générale de la législation et des enquêtes or a public servant governed by the collective labour agreement for professionals who holds a position of objection officer in one of those directorates is authorized to sign the documents required for the purposes of

(1) sections 39, 58.1, 93.1.6 and 94.1 of the Act;

(2) article 2631 of the Civil Code of Québec;

(3) section 69 of the Act respecting the Québec Pension Plan (R.S.Q., c. R-9); and

(4) section 25 of the Act respecting real estate tax refund (R.S.Q., c. R-20.1).

The first paragraph does not apply to a public servant who holds the position of Head of the Service du soutien et du registraire at the Direction des oppositions—Québec or Head of the Service de soutien administratif at the Direction des oppositions—Montréal.

* The Regulation respecting the application of the Taxation Act (1972) (R.R.Q., 1981, c. I-4, r.2) has not been amended since its revision.

* The Regulation respecting fiscal administration (R.R.Q., 1981, c. M-31, r.1) was last amended by the Regulation made by Order in Council 1466-98 dated 27 November 1998 (1998, *G.O.* 2, 4610). For previous amendments, see the *Tableau des modifications et Index sommaire*, Éditeur officiel du Québec, 1999, updated to 1 September 1999.

7R5. A public servant who holds the position of Director, Income Tax Laws and Access to Information, Head of the Service de l'interprétation relative aux entreprises or Head of the Service de l'interprétation relative aux particuliers at the Direction des lois sur les impôts et de l'accès à l'information within the Direction générale de la législation et des enquêtes is authorized to sign the documents required for the purposes of

(1) sections 39 and 58.1 of the Act;

(2) the provisions of Title VI.1 of Book VII and of Division II.4 of Chapter III.1 of Title III of Book IX of Part I, subparagraph *e* of the second paragraph of section 725.1.2, the second paragraph of section 752.0.18 and sections 1016, 1029.6.0.5, 1029.7.6, 1029.8.30, 1029.8.34, 1029.8.36.15, 1049.2.2, 1049.2.2.2, 1049.2.2.5 to 1049.2.2.8, 1049.2.2.10, 1143.1 and 1143.2 of the Taxation Act (R.S.Q., c. I-3); and

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

7R6. A public servant who holds the position of Director, Tax Laws, Recovery and Administration within the Direction générale de la législation et des enquêtes is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in sections 7R7 and 7R9; and

(2) sections 39 and 58.1 of the Act.

That public servant is also authorized to sign, as the "Commissioner" designated by the Minister to be responsible for administration of the Agreement referred to in section 2 of the Act, the documents required for the purposes of sections R340, R420.100, R1250.100 and R1360.200 of the International Fuel Tax Agreement.

7R7. A public servant who holds a position of head of a service at the Direction des lois sur les taxes, le recouvrement et l'administration within the Direction générale de la législation et des enquêtes is authorized to sign the documents required for the purposes of

(1) the provision mentioned in section 7R9;

(2) articles 2725 and 3044 of the Civil Code of Québec;

(3) subsection 2 of section 31, section 34, section 37.2 except in respect of a new assessment, and sections 38 and 46 of the Land Transfer Duties Act (R.S.Q., c. D-17); and

(4) sections 1, 165, 166, 167 and 383 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1).

7R8. A public servant governed by the collective labour agreement for professionals who holds a position of fiscal law research officer at the Direction des lois sur les taxes, le recouvrement et l'administration within the Direction générale de la législation et des enquêtes and who is designated by the Minister to act in the 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 the public servant's duties, the documents required for the purposes of sections R340, R420.100, R1250.100 and R1360.200 of the International Fuel Tax Agreement.

7R9. A public servant governed by the collective labour agreement for professionals who holds a position of fiscal law research officer at the Direction des lois sur les taxes, le recouvrement et l'administration within the Direction générale de la législation et des enquêtes is authorized to sign the documents required for the purposes of section 62 of the Act to facilitate the payment of support (R.S.Q., c. P-2.2).

7R10. A public servant of the Ministère de la Justice who holds a position of Director, Assistant Director, advocate or notary at the legal affairs service, Revenue—Ministère de la Justice or a public servant who holds a position of head of a division thereat is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in section 7R11;

(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; and

(3) section 34 of the Land Transfer Duties Act (R.S.Q., c. D-17).

7R11. A public servant who holds a position of senior specialized clerk, law clerk or law research officer at the legal affairs service, Revenue—Ministère de la Justice is authorized to sign the documents required for the purposes of

(1) sections 10 and 71 of the Act;

(2) articles 2725, 2730, 2743, 2942, 2949, 2951, 2960, 2982, 2983 and 3044 and the second paragraph of article 3068 of the Civil Code of Québec; and

(3) sections 10 and 47 of the Act to facilitate the payment of support (R.S.Q., c. P-2.2).

7R12. A public servant who holds the position of Senior Director of Investigations within the Direction générale de la législation et des enquêtes is authorized to sign the documents required for the purposes of

- (1) the provisions mentioned in sections 7R13, 7R14 and 7R15;
- (2) section 17 of the Tobacco Tax Act (R.S.Q., c. I-2);
- (3) section 681 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1);
- (4) section 51 of the Fuel Tax Act (R.S.Q., c. T-1);
- (5) section 12 of the Regulation respecting interprovincial highway transportation equipment made by Order in Council 1473-87 dated 23 September 1987; and
- (6) sections 5, 12 and 13 of the Regulation respecting international carriers and the Retail Sales Tax Act made by Order in Council 2569-83 dated 6 December 1983.

7R13. A public servant who holds the position of Director of Investigations—Québec or Director of Investigations—Montréal at the Direction principale des enquêtes within the Direction générale de la législation et des enquêtes is authorized to sign the documents required for the purposes of

- (1) the provisions mentioned in sections 7R14 and 7R15;
- (2) sections 17.2 to 17.6, 21, 25.4, 36.1, 71 and 86 of the Act;
- (3) section 13.4.3 of the Tobacco Tax Act (R.S.Q., c. I-2);
- (4) subparagraph *c* of the second paragraph of section 309.1 and subparagraph *e* of the second paragraph of section 725.1.2 of the Taxation Act (R.S.Q., c. I-3); and
- (5) sections 40.4 and 40.5 of the Fuel Tax Act (R.S.Q., c. T-1).

7R14. A public servant who holds a position of head of a fraud investigation service or head of a fraud investigation, enforcement and inspection service of the Direction des enquêtes—Québec or the Direction des enquêtes—Montréal at the Direction principale des enquêtes within the Direction générale de la législation et des enquêtes is authorized to sign the documents required for the purposes of

(1) the provision mentioned in section 7R15;

(2) sections 27.0.2, 31, 34, 35, 35.5, 35.6, 39, 58.1 and 94.1 of the Act;

(3) sections 7.10 and 7.12 of the Tobacco Tax Act (R.S.Q., c. I-2);

(4) paragraph *f* of subsection 2 of section 1000 and section 1001 of the Taxation Act (R.S.Q., c. I-3);

(5) sections 56, 202 and 383 and subparagraph 3 of the second paragraph of section 434 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1); and

(6) sections 14.1, 33, 35, 36, 39, 40 and 53 of the Fuel Tax Act (R.S.Q., c. T-1).

7R15. A public servant governed by the collective labour agreement for professionals who holds a position of financial management officer at the Direction principale des enquêtes within the Direction générale de la législation et des enquêtes or a public servant governed by the collective labour agreement for public servants who holds a position of tax audit officer at the Direction principale des enquêtes within the Direction générale de la législation et des enquêtes is authorized to sign the documents required for the purposes of article 2631 of the Civil Code of Québec.

§§2. *Direction générale du traitement et des technologies*

7R16. A public servant who holds the position of Director, Records Management at the Direction centrale du traitement—Québec or that of Director, Records Management at the Direction centrale du traitement—Montréal or who holds the position of Head of the Service de gestion des dossiers de particuliers et de mise à jour des fichiers at the Direction de la gestion des dossiers of the Direction centrale du traitement—Québec or that of Head of the Service des dossiers de particuliers at the Direction de la gestion des dossiers of the Direction centrale du traitement—Montréal within the Direction générale du traitement et des technologies is authorized to sign the documents required for the purposes of sections 42, 58.1 and 86 of the Act.

7R17. A public servant who holds the position of Director, Cheque Cashing at the Direction centrale du traitement—Québec or that of Director, Cheque Cashing at the Direction centrale du traitement—Montréal within the Direction générale du traitement et des technologies is authorized to sign the documents required for the purposes of sections 39, 42, 58.1 and 86 of the Act.

§§3. Centre de perception fiscale

7R18. A public servant who holds a position of Regional Director, Tax Collection at the Centre de perception fiscale is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in sections 7R19 to 7R23; and

(2) article 2771 of the Civil Code of Québec.

7R19. A public servant who holds a position of Director, Tax Collection in one of the regional tax collection directorates of the Centre de perception fiscale is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in sections 7R20 to 7R23;

(2) section 17.1 of the Act; and

(3) section 52 of the Act to facilitate the payment of support (R.S.Q., c. P-2.2).

7R20. A public servant who holds a position of head of a tax collection service in one of the regional tax collection directorates of the Centre de perception fiscale is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in sections 7R21 to 7R23;

(2) sections 17, 17.5 to 17.7 and 27.0.2 of the Act;

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

(4) sections 34 and 37 of the Land Transfer Duties Act (R.S.Q., c. D-17);

(5) section 30, the second paragraph of section 54 and section 76 of the Act to facilitate the payment of support (R.S.Q., c. P-2.2);

(6) section R345.100 of the International Fuel Tax Agreement;

(7) sections 54(2)(d) and 109 of the Bankruptcy and Insolvency Act (Revised Statutes of Canada, 1985, chapter B-3) concerning the appointment of a proxyholder; and

(8) section 6 of the Companies' Creditors Arrangement Act (Revised Statutes of Canada, 1985, chapter C-36) concerning the appointment of a proxyholder.

7R21. A public servant governed by the collective labour agreement for professionals who holds a position of collection adviser for complex cases in one of the regional tax collection directorates of the Centre de perception fiscale is authorized to sign the documents required for the purposes of the provisions mentioned in sections 7R22 and 7R23.

7R22. A public servant governed by the collective labour agreement for public servants who holds a position of tax collection officer in one of the regional tax collection directorates of the Centre de perception fiscale is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in section 7R23;

(2) sections 9.2, 10, 12.1, 13, 15 to 15.4, 16, 17.2 to 17.4, 25.4, 30.4, 31.1.1, 39, 58.1, 71 and 94.1 of the Act;

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

(4) articles 794 and 1326 concerning the declaration of claim to the Public Curator, articles 1584, 1595 and 1641, article 1656 concerning the signing of an acquittance for subrogation and articles 1769, 2345, 2631, 2654, 2743, 2745, 2746, 2956 and 2983 of the Civil Code of Québec;

(5) articles 191, 604, 643, 655.1 and 910.2 of the Code of Civil Procedure (R.S.Q., c. C-25);

(6) sections 9.2 and 123.6 of the Companies Act (R.S.Q., c. C-38);

(7) section 1001 of the Taxation Act (R.S.Q., c. I-3);

(8) sections 13, 16, 22, 23, 29, 31, 37, 46, 48 to 50, 53 and the first paragraph of section 54 of the Act to facilitate the payment of support (R.S.Q., c. P-2.2);

(9) section 54 of the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (R.S.Q., c. P-45);

(10) sections R340, R910, R1240.300 and R1250.100 of the International Fuel Tax Agreement;

(11) sections 50(13), 50.1(1), 60(1.1), 81(1), 124(2) and 128(1) of the Bankruptcy and Insolvency Act (Revised Statutes of Canada, 1985, chapter B-3) concerning the delivery of a proof of claim;

(12) section 62 of the Bills of Exchange Act (Revised Statutes of Canada, 1985, chapter B-4) concerning endorsement of a cheque that is payable to two or more payees;

(13) sections 5.1(1), 12 and 18.2(1) of the Companies' Creditors Arrangement Act (Revised Statutes of Canada, 1985, chapter C-36) concerning the delivery of a proof of claim; and

(14) section 21 of the Farm Debt Mediation Act (Statutes of Canada, 1997, chapter 21) concerning the realization of a security.

That public servant 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 the publication of the closure of the account and of article 1330 of that Code concerning the publication of a notice of closure.

7R23. A public servant governed by the collective labour agreement for public servants who holds a position of office clerk in one of the regional tax collection directorates of the Centre de perception fiscale is authorized to sign the documents required for the purposes of

(1) sections 14, 30.1, 31 and 31.1 of the Act; and

(2) sections 13 and 67 of the Family Orders and Agreements Enforcement Assistance Act (Revised Statutes of Canada, 1985, chapter 4, 2nd Supplement).

§§4. *Direction générale de la capitale et des régions*

§§4.1. *Direction principale de la perception des pensions alimentaires*

7R24. A public servant who holds the position of Senior Director, Collection of Support Payments, the position of Director, Collection of Support Payments—Québec or Director, Collection of Support Payments—Montréal or a position of head of an order management service, or a public servant governed by the collective labour agreement for public servants who holds a position of support payment management clerk at the Direction principale de la perception des pensions alimentaires within the Direction générale de la capitale et des régions is authorized to sign the documents required for the purposes of

(1) the provision mentioned in section 7R25;

(2) articles 794 and 1326 concerning the declaration of claim to the Public Curator, and article 2631 of the Civil Code of Québec; and

(3) 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 (R.S.Q., c. P-2.2).

A public servant who holds one of the positions 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 the publication of the closure of the account and of article 1330 of that Code concerning the publication of a notice of closure.

7R25. A public servant governed by the collective labour agreement for public servants who holds a position of office clerk at the Direction principale de la perception des pensions alimentaires within the Direction générale de la capitale et des régions is authorized to sign the documents required for the purposes of section 13 of the Family Orders and Agreements Enforcement Assistance Act (Revised Statutes of Canada, 1985, chapter 4, 2nd Supplement).

§§4.2. *Direction centrale de la cotisation et de la comptabilisation*

7R26. A public servant who holds the position of Central Director of Assessment and Accounting within the Direction générale de la capitale et des régions is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in sections 7R27 to 7R33;

(2) sections 17.2 to 17.4 of the Act;

(3) section 15, subsection 2 of section 31 and section 38 of the Land Transfer Duties Act (R.S.Q., c. D-17); and

(4) section 286.1, subparagraph *c* of the second paragraph of section 309.1, sections 325, 435, 443, 444, 525 and 527.1, the second paragraph of section 647, the second paragraph of section 678, subparagraph *e* of the second paragraph of section 725.1.2 and section 752.0.18 of the Taxation Act (R.S.Q., c. I-3).

7R27. A public servant who holds the position of Director, Assessment of Mandataries or Director, Rec-

conciliation of At-Source Deductions and Tax Accounting at the Direction centrale de la cotisation et de la comptabilisation within the Direction générale de la capitale et des régions is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in sections 7R28 and 7R29; and

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

7R28. A public servant who holds a position of head of a service at the Direction de la cotisation des mandataires or the Direction de la conciliation des retenues à la source et de la comptabilisation des taxes of the Direction centrale de la cotisation et de la comptabilisation within the Direction générale de la capitale et des régions is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in section 7R29;

(2) sections 12.2, 17.5 to 17.6, 21, 30, 34, 35, 35.5, 35.6, 39, 58.1, 71 and 86 of the Act;

(3) sections 6.2, 6.3, 6.4, 7.12 and 11.1 of the Tobacco Tax Act (R.S.Q., c. I-2);

(4) sections 985.9.2R2 and 989.9.2R3 of the Regulation respecting the Taxation Act (R.R.Q., 1981, c. I-3, r.1);

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

(6) 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, paragraph 1 of section 433.9, subparagraph 3 of the second paragraph of section 434 and sections 458.1.2, 458.6, 473.3, 473.7, 475, 476, 477, 494, 495, 498, 505, 528, 538, 539, 541.31 and 541.43 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1);

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

(8) sections 13, 14.1, 27.2, 27.3, 27.4, 33 and 53 of the Fuel Tax Act (R.S.Q., c. T-1).

7R29. A public servant governed by the collective labour agreement for public servants who holds a position of tax audit officer or office clerk at the Direction de la cotisation des mandataires or the Direction de la conciliation des retenues à la source et de la comptabilisation des taxes of the Direction centrale de la cotisation et de la comptabilisation within the Direction générale de la capitale et des régions is authorized to sign the documents required for the purposes of

(1) sections 30.1, 31, 31.1, 42 and 94.1 of the Act; and

(2) article 1769 of the Civil Code of Québec.

7R30. A public servant who holds the position of Director, Assessment of Corporations and Tax Accounting at the Direction centrale de la cotisation et de la comptabilisation within the Direction générale de la capitale et des régions is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in sections 7R31 to 7R33;

(2) sections 34, 35, 35.5, 35.6 and 71 of the Act;

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

(4) sections 7.3, 359.12.1, 361, 500, 581, 965.5, 965.11.9, 965.11.13 and 965.11.19.3 of the Taxation Act (R.S.Q., c. I-3);

(5) subsection 9 of section 130R2 of the Regulation respecting the Taxation Act (R.R.Q., 1981, c. I-3, r.1); and

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

The signature of the public servant mentioned in the first paragraph may be affixed by means of an automatic device to the documents required for the purposes of section 39 of the Act.

A public servant governed by the collective labour agreement for professionals who holds a position of financial management officer or tax research officer or a public servant governed by the collective labour agreement for public servants who holds a position of tax audit officer, information officer or office clerk is, to the extent that the public servant is under the immediate authority of the public servant mentioned in the first paragraph, authorized to sign the documents required for the purposes of

(1) sections 58.1 and 94.1 of the Act; and

(2) sections 7.0.6, 84.1, 85, 85.6, 98, 165.4, 195, 216 and 771.1.4 of the Taxation Act.

7R31. A public servant who holds the position of Head of the Service de cotisation des sociétés at the Direction de la cotisation des sociétés et de la comptabilisation des impôts of the Direction centrale de la cotisation et de la comptabilisation within the Direc-

tion générale de la capitale et des régions is authorized to sign the documents required for the purposes of

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

(2) sections 7.0.6, 21.22, 21.24, 84.1, 85, 85.6, 98, 165.4, 195, 216, 519.1, 520, 771.1.4, 1006, 1029.7.6, 1029.7.9, 1056.4, 1098, 1100 and 1102.1 and subsection 1 of section 1168 of the Taxation Act (R.S.Q., c. I-3); and

(3) the second paragraph of section 45 of the Act respecting the application of the Taxation Act (R.S.Q., c. I-4).

The signature of the public servant mentioned in the first paragraph may be affixed by means of an automatic device to the documents required for the purposes of section 39 of the Act.

A public servant governed by the collective labour agreement for professionals who holds a position of financial management officer or tax research officer or a public servant governed by the collective labour agreement for public servants who holds a position of tax audit officer, information officer or office clerk is, to the extent that the public servant is under the immediate authority of the public servant mentioned in the first paragraph, authorized to sign the documents required for the purposes of

(1) sections 58.1 and 94.1 of the Act; and

(2) sections 7.0.6, 84.1, 85, 85.6, 98, 165.4, 195, 216 and 771.1.4 of the Taxation Act.

7R32. A public servant who holds the position of Head of the Service de comptabilisation des impôts at the Direction de la cotisation des sociétés et de la comptabilisation des impôts of the Direction centrale de la cotisation et de la comptabilisation within the Direction générale de la capitale et des régions is authorized to sign the documents required for the purposes of

(1) sections 12.2, 30, 31, 86 and 94.1 of the Act;

(2) sections 519.1, 520, 1056.4, 1098, 1100 and 1102.1 of the Taxation Act (R.S.Q., c. I-3); and

(3) the second paragraph of section 45 of the Act respecting the application of the Taxation Act (R.S.Q., c. I-4).

A public servant governed by the collective labour agreement for professionals who holds a position of financial management officer or tax research officer or a public servant governed by the collective labour agree-

ment for public servants who holds a position of tax audit officer, information officer or office clerk is, to the extent that the public servant is under the immediate authority of the public servant mentioned in the first paragraph, authorized to sign the documents required for the purposes of

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

(2) sections 519.1 and 520 of the Taxation Act.

7R33. A public servant who holds the position of Head of the Service des déclarations non produites at the Direction de la cotisation des sociétés et de la comptabilisation des impôts of the Direction centrale de la cotisation et de la comptabilisation within the Direction générale de la capitale et des régions is authorized to sign the documents required for the purposes of

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

(2) sections 9.2 and 123.6 of the Companies Act (R.S.Q., c. C-38);

(3) sections 752.0.7 and 752.0.16, paragraph *f* of subsection 2 of section 1000 and section 1001 of the Taxation Act (R.S.Q., c. I-3);

(4) the second paragraph of section 45 of the Act respecting the application of the Taxation Act (R.S.Q., c. I-4); and

(5) section 54 of the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (R.S.Q., c. P-45).

A public servant governed by the collective labour agreement for professionals who holds a position of financial management officer or tax research officer or a public servant governed by the collective labour agreement for public servants who holds a position of tax audit officer, information officer or office clerk is, to the extent that the public servant is under the immediate authority of the public servant mentioned in the first paragraph, authorized to sign the documents required for the purposes of

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

(2) sections 752.0.7 and 752.0.16, paragraph *f* of subsection 2 of section 1000 and section 1001 of the Taxation Act.

The signature of a public servant holding one of the positions mentioned in the first or second paragraph may be affixed by means of an automatic device to the

documents required for the purposes of section 39 of the Act and to the documents mentioned in sections 1000 and 1001 of the Taxation Act.

A facsimile of that signature may also be engraved, lithographed or printed on the documents mentioned in sections 1000 and 1001 of the Taxation Act, but then they must be countersigned by a person authorized by the Minister.

7R34. A public servant who holds the position of Director, Assessment of Individuals at the Direction centrale de la cotisation et de la comptabilisation within the Direction générale de la capitale et des régions is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in sections 7R35 and 7R36;

(2) sections 34, 35, 35.5 and 35.6 of the Act;

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

(4) sections 7.3, 325, 359.12.1, 361, 581 and 752.0.18 of the Taxation Act (R.S.Q., c. I-3); and

(5) subsection 9 of section 130R2 of the Regulation respecting the Taxation Act (R.R.Q., 1981, c. I-3, r.1).

7R35. A public servant who holds a position of head of a service at the Direction de la cotisation des particuliers of the Direction centrale de la cotisation et de la comptabilisation within the Direction générale de la capitale et des régions is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in section 7R36;

(2) sections 39, 42, 71 and 86 of the Act;

(3) section 286.1, subparagraph *c* of the second paragraph of section 309.1, sections 435, 444, 519.1, 520, 525 and 527.1, subparagraph *e* of the second paragraph of section 725.1.2, paragraph *f* of subsection 2 of section 1000, sections 1001, 1006, 1056.4, 1098, 1100 and 1102.1 and subsection 1 of section 1168 of the Taxation Act (R.S.Q., c. I-3); and

(4) the second paragraph of section 45 of the Act respecting the application of the Taxation Act (R.S.Q., c. I-4).

7R36. A public servant governed by the collective labour agreement for professionals who holds a position of financial management officer or tax research officer

or a public servant governed by the collective labour agreement for public servants who holds a position of tax audit officer, information officer or office clerk at the Direction de la cotisation des particuliers of the Direction centrale de la cotisation et de la comptabilisation within the Direction générale de la capitale et des régions is authorized to sign the documents required for the purposes of

(1) sections 31, 58.1 and 94.1 of the Act; and

(2) sections 7.0.6, 84.1, 85, 85.6, 98, 195 and 216, the second paragraph of section 647, the second paragraph of section 678 and sections 752.0.7 and 752.0.16 of the Taxation Act (R.S.Q., c. I-3).

§§§4.3. *Regional Directorates*

7R37. A public servant who holds a position of Regional Director within the Direction générale de la capitale et des régions is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in sections 7R39 to 7R41 and 7R43;

(2) sections 17.2 to 17.4 and 25.4 of the Act;

(3) sections 9.2 and 123.6 of the Companies Act (R.S.Q., c. C-38);

(4) section 15, subsection 2 of section 31 and section 38 of the Land Transfer Duties Act (R.S.Q., c. D-17);

(5) section 7.10 of the Tobacco Tax Act (R.S.Q., c. I-2);

(6) the second paragraph of section 45 of the Act respecting the application of the Taxation Act (R.S.Q., c. I-4);

(7) section 54 of the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (R.S.Q., c. P-45);

(8) sections 56 and 383 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1); and

(9) sections R1360.200 and R1450.200 of the International Fuel Tax Agreement.

7R38. A public servant who holds the position of Director, Client Services at the Direction régionale de Québec et de la Chaudière-Appalaches within the Direction générale de la capitale et des régions is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in sections 7R39 to 7R41 and 7R43; and

(2) section 1 of the Taxation Act (R.S.Q., c. I-3) concerning the definition of the expression “recognized arts organization”, subparagraph *b* of the first paragraph of section 134.1 and paragraph *g* of section 752.0.18.3 of that Act.

A public servant governed by the collective labour agreement for professionals who holds a position of financial management officer or tax research officer or a public servant governed by the collective labour agreement for public servants who holds a position of tax audit officer, information officer or office clerk is, to the extent that the public servant is under the immediate authority of the public servant mentioned in the first paragraph, authorized to sign the documents required for the purposes of the provisions mentioned in sections 7R50 and 7R51.

The signature of a public servant holding one of the positions mentioned in the first or second paragraph may be affixed by means of an automatic device to the documents required for the purposes of section 1016 of the Taxation Act.

7R39. A public servant who holds a position of Head, Client Services or Head, Client Services for Businesses in one of the regional directorates within the Direction générale de la capitale et des régions is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in sections 7R40, 7R41 and 7R43; and

(2) sections 359.10, 985.5 and 1079.3 of the Taxation Act (R.S.Q., c. I-3).

The signature of a public servant holding one of the positions mentioned in the first paragraph may be affixed by means of an automatic device to the documents required for the purposes of article 66 of the Code of Penal Procedure (R.S.Q., c. C-25.1) and section 1016 of the Taxation Act.

A facsimile of that signature may also be engraved, lithographed or printed on the documents required for the purposes of article 66 of the Code of Penal Procedure, but then they must be countersigned by a person authorized by the Minister.

7R40. A public servant who holds a position of Head, Client Services for Individuals in one of the regional directorates within the Direction générale de la capitale et des régions is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in sections 7R41 and 7R43;

(2) article 2631 of the Civil Code of Québec;

(3) sections 7.3, 325, 359.12.1, 361, 500, 581, 752.0.18, 965.5, 965.11.9, 965.11.13 and 965.11.19.3 of the Taxation Act (R.S.Q., c. I-3); and

(4) subsection 9 of section 130R2 of the Regulation respecting the Taxation Act (R.R.Q., 1981, c. I-3, r.1).

The signature of a public servant holding one of the positions mentioned in the first paragraph may be affixed by means of an automatic device to the documents required for the purposes of article 66 of the Code of Penal Procedure (R.S.Q., c. C-25.1) and section 1016 of the Taxation Act.

A facsimile of that signature may also be engraved, lithographed or printed on the documents required for the purposes of article 66 of the Code of Penal Procedure, but then they must be countersigned by a person authorized by the Minister.

7R41. A public servant who holds the position of Head of the Service d'accueil at the Direction des services à la clientèle of the Direction régionale de Québec et de la Chaudière-Appalaches within the Direction générale de la capitale et des régions is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in section 7R43; and

(2) sections 7.0.6, 21.22, 21.24, 84.1, 85, 85.6, 98, 165.4, 195, 216 and 286.1, subparagraph *c* of the second paragraph of section 309.1, sections 435, 443, 444, 519.1, 520, 525 and 527.1, the second paragraph of section 647, the second paragraph of section 678, subparagraph *e* of the second paragraph of section 725.1.2, sections 752.0.7, 752.0.16 and 771.1.4, paragraph *f* of subsection 2 of section 1000, sections 1001, 1006, 1016, 1029.7.6, 1029.7.9, 1056.4, 1098, 1100 and 1102.1 and subsection 1 of section 1168 of the Taxation Act (R.S.Q., c. I-3).

The signature of the public servant mentioned in the first paragraph may be affixed by means of an automatic device to the documents required for the purposes of section 1016 of the Taxation Act.

7R42. A public servant who holds the position of Head of the Service d'enregistrement at the Direction des services à la clientèle of the Direction régionale de Québec et de la Chaudière-Appalaches within the Direction générale de la capitale et des régions is authorized to sign the documents required for the purposes of the provisions mentioned in section 7R43.

The signature of the public servant mentioned in the first paragraph may be affixed by means of an automatic device to the documents required for the purposes of article 66 of the Code of Penal Procedure (R.S.Q., c. C-25.1).

A facsimile of that signature may also be engraved, lithographed or printed on the documents referred to in the second paragraph, but then they must be countersigned by a person authorized by the Minister.

7R43. A public servant who holds the position of Head of the Service de renseignement fiscal aux mandataires or Head of the Service de renseignement systématique aux mandataires at the Direction des services à la clientèle of the Direction régionale de Québec et de la Chaudière-Appalaches within the Direction générale de la capitale et des régions is authorized to sign the documents required for the purposes of

(1) sections 12.2, 17.5, 17.5.1, 17.6, 21, 30, 30.1, 31, 31.1, 34, 35, 35.5, 35.6, 39, 42, 58.1, 71, 86 and 94.1 of the Act;

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

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

(4) sections 6.2, 6.3, 6.4, 7.12 and 11.1 of the Tobacco Tax Act (R.S.Q., c. I-2);

(5) section 42.15 of the Taxation Act (R.S.Q., c. I-3);

(6) sections 891R1, 985.9.2R2 and 985.9.2R3 of the Regulation respecting the Taxation Act (R.R.Q., 1981, c. I-3, r.1);

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

(8) sections 75.1, 202, 297.1.3, 297.1.4, 297.1.6, 297.1.7, 317.1, 317.2, 339, 340, 341, 341.0.1, 343, 344, 345, 350.15, 350.16, 411.1, 415, 416, 416.1, 417, 417.1, 417.2 and 418, paragraph 1 of section 433.9, subparagraph 3 of the second paragraph of section 434 and sections 458.1.2, 458.6, 473.3, 473.7, 475, 476, 477, 494, 495, 498, 505, 526.1, 526.2, 528, 532, 538, 539, 541.31 and 541.43 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1);

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

(10) sections 13, 14.1, 27.2, 27.3, 27.4, 33, 35, 36, 50.0.6, 50.0.9 and 53 of the Fuel Tax Act (R.S.Q., c. T-1); and

(11) sections R510.200, R325, R410.100, R640, R345.100 and R1250.100 of the International Fuel tax Agreement.

7R44. A public servant who holds the position of Head of the Service de renseignement pour l'impôt des particuliers en affaires et des sociétés at the Direction des services à la clientèle of the Direction régionale de Québec et de la Chaudière-Appalaches within the Direction générale de la capitale et des régions is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in sections 7R46 and 7R49 to 7R51; and

(2) sections 21.22, 21.24, 165.4, 771.1.4, 1029.7.6 and 1029.7.9 of the Taxation Act (R.S.Q., c. I-3).

The signature of the public servant mentioned in the first paragraph may be affixed by means of an automatic device to the documents required for the purposes of section 1016 of the Taxation Act.

7R45. A public servant who holds the position of Head of the Service de renseignement pour l'impôt des particuliers B at the Direction des services à la clientèle of the Direction régionale de Québec et de la Chaudière-Appalaches within the Direction générale de la capitale et des régions is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in sections 7R46, 7R49 and 7R51;

(2) section 1 of the Taxation Act (R.S.Q., c. I-3) concerning the definition of the expression "recognized arts organization", subparagraph *b* of the first paragraph of section 134.1 and paragraph *g* of section 752.0.18.3 of that Act; and

(3) sections 891R1, 985.9.2R2 and 985.9.2R3 of the Regulation respecting the Taxation Act (R.R.Q., 1981, c. I-3, r.1).

The signature of the public servant mentioned in the first paragraph may be affixed by means of an automatic device to the documents required for the purposes of section 1016 of the Taxation Act and sections 891R1, 985.9.2R2 and 985.9.2R3 of the Regulation respecting the Taxation Act.

A facsimile of that signature may also be engraved, lithographed or printed on the documents required for the purposes of sections 891R1, 985.9.2R2 and 985.9.2R3 of the Regulation respecting the Taxation Act, but then they must be countersigned by a person authorized by the Minister.

7R46. A public servant who holds the position of Head of the Service de renseignement pour l'impôt des particuliers A at the Direction des services à la clientèle of the Direction régionale de Québec et de la Chaudière-Appalaches within the Direction générale de la capitale et des régions is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in sections 7R49 and 7R51;

(2) sections 34, 35, 35.5, 39, 42 and 86 of the Act; and

(3) sections 42.15 and 286.1, subparagraph *c* of the second paragraph of section 309.1, sections 359.10, 435, 443, 444, 519.1, 520, 525 and 527.1, subparagraph *e* of the second paragraph of section 725.1.2, section 985.5, paragraph *f* of subsection 2 of section 1000, sections 1001, 1006, 1056.4, 1079.3, 1098, 1100 and 1102.1 and subsection 1 of section 1168 of the Taxation Act (R.S.Q., c. I-3).

The signature of the public servant mentioned in the first paragraph may be affixed by means of an automatic device to the documents required for the purposes of section 1016 of the Taxation Act.

7R47. A public servant governed by the collective labour agreement for professionals who holds a position of financial management officer or a public servant governed by the collective labour agreement for public servants who holds a position of tax audit officer in the Service de renseignement fiscal aux mandataires, the Service de renseignement systémique aux mandataires or the Service d'enregistrement at the Direction des services à la clientèle of the Direction régionale de Québec et de la Chaudière-Appalaches is authorized to sign the documents required for the purposes of

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

(2) article 1769 of the Civil Code of Québec.

7R48. A public servant governed by the collective labour agreement for professionals who holds a position of financial management officer or a public servant governed by the collective labour agreement for public servants who holds a position of tax audit officer in the Service d'accueil or the Service de renseignement pour l'impôt des particuliers en affaires et des sociétés at the Direction des services à la clientèle of the Direction régionale de Québec et de la Chaudière-Appalaches or who holds one of those positions in a client services or client services for businesses unit in the other regional directorates within the Direction générale de la capitale

et des régions is authorized to sign the documents required for the purposes of the provisions mentioned in sections 7R49 to 751.

The signature of a public servant holding one of the positions mentioned in the first paragraph may be affixed by means of an automatic device to the documents required for the purposes of section 1016 of the Taxation Act (R.S.Q., c. I-3).

7R49. A public servant governed by the collective labour agreement for professionals who holds a position of financial management officer or a public servant governed by the collective labour agreement for public servants who holds a position of tax audit officer in the Service de renseignement pour l'impôt des particuliers A or the Service de renseignement pour l'impôt des particuliers B at the Direction des services à la clientèle of the Direction régionale de Québec et de la Chaudière-Appalaches or who holds one of those positions in a client services for individuals unit in the other regional directorates within the Direction générale de la capitale et des régions is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in section 7R51;

(2) section 35.6 of the Act; and

(3) article 1769 of the Civil Code of Québec.

The signature of a public servant holding one of the positions mentioned in the first paragraph may be affixed by means of an automatic device to the documents required for the purposes of section 1016 of the Taxation Act (R.S.Q., c. I-3).

7R50. A public servant governed by the collective labour agreement for professionals who holds a position of tax research officer or a public servant governed by the collective labour agreement for public servants who holds a position of information officer or office clerk in the Service d'accueil or the Service de renseignement pour l'impôt des particuliers en affaires et des sociétés at the Direction des services à la clientèle of the Direction régionale de Québec et de la Chaudière-Appalaches or who holds one of those positions in a client services or client services for businesses unit in the other regional directorates within the Direction générale de la capitale et des régions is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in section 7R51; and

(2) sections 165.4 and 771.1.4 of the Taxation Act (R.S.Q., c. I-3).

The signature of a public servant holding one of the positions mentioned in the first paragraph may be affixed by means of an automatic device to the documents required for the purposes of section 1016 of the Taxation Act.

7R51. A public servant governed by the collective labour agreement for professionals who holds a position of tax research officer or a public servant governed by the collective labour agreement for public servants who holds a position of information officer or office clerk in the Service de renseignement pour l'impôt des particuliers A or the Service de renseignement pour l'impôt des particuliers B at the Direction des services à la clientèle of the Direction régionale de Québec et de la Chaudière-Appalaches or who holds one of those positions in a client services for individuals unit in the other regional directorates within the Direction générale de la capitale et des régions is authorized to sign the documents required for the purposes of

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

(2) sections 7.0.6, 84.1, 85, 85.6, 98, 195 and 216, the second paragraph of section 647, the second paragraph of section 678 and sections 752.0.7, 752.0.16 and 1016 of the Taxation Act (R.S.Q., c. I-3).

The signature of a public servant holding one of the positions mentioned in the first paragraph may be affixed by means of an automatic device to the documents required for the purposes of section 1016 of the Taxation Act.

7R52. A public servant who holds the position of Director of Audit-Québec, Director of Audit-Chaudière-Appalaches or Director of Fiscal Analysis at the Direction régionale de Québec et de la Chaudière-Appalaches or a public servant who holds a position of head of an audit service or head of an analysis and tax examination service or the position of Head of the Service des programmes spéciaux, or Head of the Service des projets spéciaux, or Head of the Service d'analyse, d'examen fiscal et de vérification, or Head of the Service de vérification et d'analyse fiscale in the other regional directorates within the Direction générale de la capitale et des régions is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in sections 7R53, 7R54 and 7R55;

(2) sections 7.3, 21.22, 21.24, 325, 359.12.1, 361, 519.1, 520, 581, 965.5, 965.11.9, 965.11.13, 965.11.19.3, 1100 and 1102.1 of the Taxation Act (R.S.Q., c. I-3); and

(3) subsection 9 of section 130R2 of the Regulation respecting the Taxation Act (R.R.Q., 1981, c. I-3, r.1).

The signature of a public servant holding one of the positions mentioned in the first paragraph may be affixed by means of an automatic device to the documents required for the purposes of the provisions of section 7.0.6 and the second paragraph of section 678 of the Taxation Act.

A facsimile of that signature may also be engraved, lithographed or printed on the documents referred to in the second paragraph, but then they must be countersigned by a person authorized by the Minister.

7R53. A public servant who holds a position of head of an audit service at the Direction de la vérification-Québec, head of an audit service at the Direction de la vérification-Chaudière-Appalaches or head of a fiscal analysis service at the Direction régionale de Québec et de la Chaudière-Appalaches within the Direction générale de la capitale et des régions is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in sections 7R54 and 7R55;

(2) sections 21, 25.4, 30.1, 34, 35, 35.5, 39, 42, 71 and 86 of the Act;

(3) sections 9.2 and 123.6 of the Companies Act (R.S.Q., c. C-38);

(4) sections 7.10, 7.12, and 11.1 of the Tobacco Tax Act (R.S.Q., c. I-2);

(5) section 286.1, subparagraph *c* of the second paragraph of section 309.1, sections 435, 443, 444, 525 and 527.1, subparagraph *e* of the second paragraph of section 725.1.2, section 771.1.4, paragraph *f* of subsection 2 of section 1000, sections 1001, 1006, 1029.7.6, 1029.7.9, 1056.4 and 1098 and subsection 1 of section 1168 of the Taxation Act (R.S.Q., c. I-3);

(6) section 54 of the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (R.S.Q., c. P-45);

(7) sections 56, 202 and 383, paragraph 1 of section 433.9, subparagraph 3 of the second paragraph of section 434 and section 532 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1);

(8) sections 14.1, 33, 35, 36 and 53 of the Fuel Tax Act (R.S.Q., c. T-1); and

(9) sections R1250.100, R1360.200 and R1450.200 of the International Fuel Tax Agreement.

The signature of a public servant holding one of the positions mentioned in the first paragraph may be affixed by means of an automatic device to the documents required for the purposes of the provisions of section 7.0.6 and the second paragraph of section 678 of the Taxation Act.

A facsimile of that signature may also be engraved, lithographed or printed on the documents referred to in the second paragraph, but then they must be countersigned by a person authorized by the Minister.

7R54. A public servant governed by the collective labour agreement for professionals who holds a position of financial management officer or a public servant governed by the collective labour agreement for public servants who holds a position of tax audit officer at the Direction de la vérification—Québec, the Direction de la vérification—Chaudière-Appalaches or the Direction de l'analyse fiscale of the Direction régionale de Québec et de la Chaudière-Appalaches or who holds one of those positions in an audit service, an analysis and tax examination service, the Service des programmes spéciaux, the Service des projets spéciaux, the Service d'analyse, d'examen fiscal et de vérification or the Service de vérification et d'analyse fiscale in any of the other regional directorates within the Direction générale de la capitale et des régions is authorized to sign the documents required for the purposes of

- (1) the provisions mentioned in section 7R55;
- (2) sections 12.2 and 35.6 of the Act;
- (3) articles 1769 and 2631 of the Civil Code of Québec; and
- (4) section 42.15 of the Taxation Act (R.S.Q., c. I-3).

7R55. A public servant governed by the collective labour agreement for professionals who holds a position of tax research officer or a public servant governed by the collective labour agreement for public servants who holds a position of information officer or office clerk at the Direction de la vérification—Québec, the Direction de la vérification—Chaudière-Appalaches or the Direction de l'analyse fiscale of the Direction régionale de Québec et de la Chaudière-Appalaches or who holds one of those positions in an audit service, an analysis and tax examination service, the Service des programmes spéciaux, the Service des projets spéciaux, the Service d'analyse, d'examen fiscal et de vérification or the Service de vérification et d'analyse fiscale in any of the

other regional directorates within the Direction générale de la capitale et des régions is authorized to sign the documents required for the purposes of

- (1) sections 31, 58.1 et 94.1 of the Act; and
- (2) sections 7.0.6, 84.1, 85, 85.6, 98, 165.4, 195 and 216, the second paragraph of section 647, the second paragraph of section 678 and sections 752.0.7 and 752.0.16 of the Taxation Act (R.S.Q., c. I-3).

7R56. A public servant who holds the position of Director, Administrative and Technical Services at the Direction régionale de Québec et de la Chaudière-Appalaches within the Direction générale de la capitale et des régions is authorized to sign the documents required for the purposes of

- (1) sections 21, 34, 35, 35.6, 39, 58.1 and 71 of the Act;
- (2) article 2631 of the Civil Code of Québec;
- (3) sections 7.0.6, 85, 98, 195, 216, 325, 361 and 525, the second paragraph of section 647, the second paragraph of section 678, paragraph *f* of subsection 2 of section 1000, sections 1001, 1006, 1098 and 1100 and subsection 1 of section 1168 of the Taxation Act (R.S.Q., c. I-3);
- (4) the second paragraph of section 45 of the Act respecting the application of the Taxation Act (R.S.Q., c. I-4); and
- (5) section 532 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1).

The signature of the public servant mentioned in the first paragraph may be affixed by means of an automatic device to the documents required for the purposes of the provisions of section 7.0.6 and the second paragraph of section 678 of the Taxation Act.

A facsimile of that signature may also be engraved, lithographed or printed on the documents referred to in the second paragraph, but then they must be countersigned by a person authorized by the Minister.

7R57. A public servant governed by the collective labour agreement for professionals who holds a position of chartered appraiser or property assessment officer at the Direction des services administratifs et techniques of the Direction régionale de Québec et de la Chaudière-Appalaches within the Direction générale de la capitale et des régions is authorized to sign the documents required for the purposes of section 71 of the Act.

§§5. *Direction générale de la métropole*

§§§5.1. *Direction centrale de la cotisation et de la comptabilisation*

7R58. A public servant who holds the position of Central Director of Assessment and Accounting within the Direction générale de la métropole is authorized to sign the documents required for the purposes of the provisions mentioned in sections 7R60 to 7R64.

The signature of the public servant mentioned in the first paragraph may be affixed by means of an automatic device to the documents mentioned in sections 1000 and 1001 of the Taxation Act (R.S.Q., c. I-3).

A facsimile of that signature may also be engraved, lithographed or printed on the documents referred to in the second paragraph, but then they must be countersigned by a person authorized by the Minister.

7R59. A public servant who holds the position of Director, Assessment of Corporations and Mandataries at the Direction centrale de la cotisation et de la comptabilisation within the Direction générale de la métropole is authorized to sign the documents required for the purposes of the provisions mentioned in sections 7R60 to 7R64.

The signature of the public servant mentioned in the first paragraph may be affixed by means of an automatic device to the documents required for the purposes of section 39 of the Act and the documents mentioned in sections 1000 and 1001 of the Taxation Act (R.S.Q., c. I-3).

A facsimile of that signature may also be engraved, lithographed or printed on the documents mentioned in sections 1000 and 1001 of the Taxation Act, but then they must be countersigned by a person authorized by the Minister.

7R60. A public servant who holds the position of Director, Assessment of Individuals and Individuals in Business 1 or Director, Assessment of Individuals and Individuals in Business 2 at the Direction centrale de la cotisation et de la comptabilisation within the Direction générale de la métropole is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in sections 7R62 to 7R64;

(2) sections 7.0.6, 7.3, 21.22, 21.24, 84.1, 85, 85.6, 98, 286.1, 325, 359.12.1, 435, 443, 444, 500, 525, 527.1 and 581, the second paragraph of section 678 and sections 726.6.2 and 752.0.18 of the Taxation Act (R.S.Q., c. I-3); and

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

The signature of a public servant holding one of the positions mentioned in the first paragraph may be affixed by means of an automatic device to the documents required for the purposes of section 39 of the Act.

7R61. A public servant who holds a position of head of a service at the Direction de la cotisation des sociétés et des mandataires of the Direction centrale de la cotisation et de la comptabilisation within the Direction générale de la métropole is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in sections 7R62 to 7R64;

(2) sections 9.2 and 123.6 of the Companies Act (R.S.Q., c. C-38); and

(3) section 54 of the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (R.S.Q., c. P-45).

The signature of a public servant holding one of the positions mentioned in the first paragraph may be affixed by means of an automatic device to the documents required for the purposes of section 39 of the Act.

7R62. A public servant who holds a position of head of a service at the Direction de la cotisation des particuliers et des particuliers en affaires 1 or the Direction de la cotisation des particuliers et des particuliers en affaires 2 of the Direction centrale de la cotisation et de la comptabilisation within the Direction générale de la métropole is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in sections 7R63 and 7R64;

(2) sections 31.1, 34, 35, 35.5, 35.6, 42, 58.1 and 86 of the Act;

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

(4) sections 7.12 and 11.1 of the Tobacco Tax Act (R.S.Q., c. I-2);

(5) subparagraph *c* of the second paragraph of section 309.1, sections 519.1 and 520, subparagraph *e* of the second paragraph of section 725.1.2 and sections 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 (R.S.Q., c. I-3);

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

(7) sections 75.1, 202, 317.1 and 317.2, paragraph 1 of section 433.9, 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 (R.S.Q., c. T-0.1);

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

(9) sections 13, 14.1, 33, 50.0.6, 50.0.9 and 53 of the Fuel Tax Act (R.S.Q., c. T-1); and

(10) sections R510.200, R325, R410.100, R640, R345.100 and R1250.100 of the International Fuel Tax Agreement.

The signature of a public servant holding one of the positions mentioned in the first paragraph may be affixed by means of an automatic device to the documents required for the purposes of section 39 of the Act.

7R63. A public servant governed by the collective labour agreement for professionals who holds a position of financial management officer or tax research officer or a public servant governed by the collective labour agreement for public servants who holds a position of tax audit officer, information officer, audit officer or office clerk at the Direction de la cotisation des particuliers et des particuliers en affaires 1, the Direction de la cotisation des particuliers et des particuliers en affaires 2 or the Direction de la cotisation des sociétés et des mandataires of the Direction centrale de la cotisation et de la comptabilisation within the Direction générale de la métropole is authorized to sign the documents required for the purposes of

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

(2) sections 165.4, 752.0.7, 752.0.16, 771.1.4 and 1016 of the Taxation Act (R.S.Q., c. I-3).

The signature of a public servant holding one of the positions mentioned in the first paragraph may be affixed by means of an automatic device to the documents required for the purposes of section 39 of the Act and section 1016 of the Taxation Act.

7R64. A public servant governed by the collective labour agreement for public servants who holds a position of tax audit officer or office clerk at the Direction de la cotisation des particuliers et des particuliers en affaires 1, the Direction de la cotisation des particuliers

et des particuliers en affaires 2 or the Direction de la cotisation des sociétés et des mandataires of the Direction centrale de la cotisation et de la comptabilisation within the Direction générale de la métropole is authorized to sign the documents required for the purposes of

(1) section 94.1 of the Act; and

(2) article 1769 of the Civil Code of Québec.

7R65. A public servant who holds the position of Director, Administrative and Technical Services at the Direction centrale de la cotisation et de la comptabilisation within the Direction générale de la métropole is authorized to sign the documents required for the purposes of

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

(2) article 2631 of the Civil Code of Québec;

(3) sections 7.0.6, 85, 98, 195, 216, 325, 361 and 525, the second paragraph of section 647, the second paragraph of section 678, paragraph *f* of subsection 2 of section 1000, sections 1001, 1006, 1098 and 1100 and subsection 1 of section 1168 of the Taxation Act (R.S.Q., c. I-3);

(4) the second paragraph of section 45 of the Act respecting the application of the Taxation Act (R.S.Q., c. I-4); and

(5) section 532 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1).

The signature of the public servant mentioned in the first paragraph may be affixed by means of an automatic device to the documents required for the purposes of the provisions of section 7.0.6 and the second paragraph of section 678 of the Taxation Act.

A facsimile of that signature may also be engraved, lithographed or printed on the documents referred to in the second paragraph, but then they must be countersigned by a person authorized by the Minister.

§§§5.2. *Regional Directorates and Bureau de Toronto*

7R66. A public servant who holds the position of Director of the Bureau de Toronto within the Direction générale de la métropole is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in section 7R68;

- (2) sections 25.4, 31, 35.5 and 94.1 of the Act;
- (3) sections 9.2 and 123.6 of the Companies Act (R.S.Q., c. C-38);
- (4) section 15, subsection 2 of section 31 and section 38 of the Land Transfer Duties Act (R.S.Q., c. D-17);
- (5) sections 7.10 and 7.12 of the Tobacco Tax Act (R.S.Q., c. I-2);
- (6) subparagraph *c* of the second paragraph of section 309.1, subparagraph *e* of the second paragraph of section 725.1.2 and section 1102.1 of the Taxation Act (R.S.Q., c. I-3);
- (7) subsection 9 of section 130R2 of the Regulation respecting the Taxation Act (R.R.Q., 1981, c. I-3, r.1);
- (8) section 54 of the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (R.S.Q., c. P-45);
- (9) sections 56, 202 and 383 and subparagraph 3 of the second paragraph of section 434 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1); and
- (10) sections 14.1, 33, 35, 36 and 53 of the Fuel Tax Act (R.S.Q., c. T-1).

A public servant governed by the collective labour agreement for professionals who holds a position of financial management officer or a public servant governed by the collective labour agreement for public servants who holds a position of tax audit officer is, to the extent that the public servant is under the immediate authority of the public servant mentioned in the first paragraph, authorized to sign the documents required for the purposes of articles 1769 and 2631 of the Civil Code of Québec.

7R67. A public servant who holds a position of Regional Director within the Direction générale de la métropole is authorized to sign the documents required for the purposes of

- (1) the provisions mentioned in sections 7R70 and 7R72 to 7R75; and
- (2) sections 17.2 to 17.6 of the Act.

The signature of a public servant holding one of the positions mentioned in the first paragraph may be affixed by means of an automatic device to the documents mentioned in sections 1000 and 1001 of the Taxation

Act (R.S.Q., c. I-3) and the documents required for the purposes of the provisions mentioned in subparagraphs 3, 4, 6 and 9 of the first paragraph of section 7R74.

A facsimile of that signature may also be engraved, lithographed or printed on the documents referred to in the second paragraph, but then they must be countersigned by a person authorized by the Minister.

7R68. A public servant who holds a position of Director, Administrative and Technical Services in one of the regional directorates within the Direction générale de la métropole is authorized to sign the documents required for the purposes of

- (1) sections 21, 34, 35, 35.6, 39, 58.1 and 71 of the Act;
- (2) article 2631 of the Civil Code of Québec;
- (3) sections 7.0.6, 85, 98, 195, 216, 325, 361 and 525, the second paragraph of section 647, the second paragraph of section 678, paragraph *f* of subsection 2 of section 1000, sections 1001, 1006, 1098 and 1100 et subsection 1 of section 1168 of the Taxation Act (R.S.Q., c. I-3);
- (4) the second paragraph of section 45 of the Act respecting the application of the Taxation Act (R.S.Q., c. I-4); and
- (5) section 532 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1).

The signature of a public servant holding one of the positions mentioned in the first paragraph may be affixed by means of an automatic device to the documents required for the purposes of the provisions of section 7.0.6 and the second paragraph of section 678 of the Taxation Act.

A facsimile of that signature may also be engraved, lithographed or printed on the documents referred to in the second paragraph, but then they must be countersigned by a person authorized by the Minister.

7R69. A public servant who holds the position of Director, Services to Corporations at the Direction régionale de Laval, des Laurentides et de Lanaudière or a position of Director, Services to Corporations 1 or Director, Services to Corporations 2 in any of the other regional directorates within the Direction générale de la métropole is authorized to sign the documents required for the purposes of the provisions mentioned in sections 7R70 and 7R72 to 7R75.

The signature of a public servant holding one of the positions mentioned in the first paragraph may be affixed by means of an automatic device to the documents required for the purposes of section 39 of the Act, section 1016 of the Taxation Act (R.S.Q., c. I-3), the provisions of section 7.0.6 and the second paragraph of section 678 of the Taxation Act and to the documents mentioned in sections 1000 and 1001 of the Taxation Act.

A facsimile of that signature may also be engraved, lithographed or printed on the documents required for the purposes of the provisions of section 7.0.6 and the second paragraph of section 678 of the Taxation Act and on the documents mentioned in sections 1000 and 1001 of the Taxation Act, but then they must be countersigned by a person authorized by the Minister.

7R70. A public servant who holds a position of Director, Services to Individuals, Director, Services to Individuals in Business, Director, Services to Individuals in Business 1 or Director, Services to Individuals in Business 2 in one of the regional directorates within the Direction générale de la métropole is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in sections 7R73 to 7R75;

(2) sections 7.3, 21.24, 84.1, 85.6, 286.1, 359.12.1, 435, 443, 444, 500, 527.1, 581, 726.6.2 and 752.0.18 of the Taxation Act (R.S.Q., c. I-3);

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

(4) sections R1360.200 and R1450.200 of the International Fuel Tax Agreement.

The signature of a public servant holding one of the positions mentioned in the first paragraph may be affixed by means of an automatic device to the documents required for the purposes of section 39 of the Act, section 1016 of the Taxation Act, the provisions of section 7.0.6 and the second paragraph of section 678 of the Taxation Act and to the documents mentioned in sections 1000 and 1001 of the Taxation Act.

A facsimile of that signature may also be engraved, lithographed or printed on the documents required for the purposes of the provisions of section 7.0.6 and the second paragraph of section 678 of the Taxation Act and on the documents mentioned in sections 1000 and 1001 of the Taxation Act, but then they must be countersigned by a person authorized by the Minister.

7R71. A public servant who holds the position of Director of the Bureau de Saint-Jean-sur-le-Richelieu at the Direction régionale de la Montérégie within the Direction générale de la métropole is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in sections 7R74 and 7R75;

(2) sections 7.3, 21.24, 84.1, 85, 85.6, 98, 286.1, 325, 359.12.1, 435, 443, 444, 500, 527.1, 581, 726.6.2 and 752.0.18 of the Taxation Act (R.S.Q., c. I-3); and

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

The signature of the public servant mentioned in the first paragraph may be affixed by means of an automatic device to the documents required for the purposes of the provisions mentioned in subparagraphs 3, 4, 6 and 9 of the first paragraph of section 7R74 and of section 39 of the Act and section 1016 of the Taxation Act.

A facsimile of that signature may also be engraved, lithographed or printed on the documents required for the purposes of the provisions mentioned in subparagraphs 3, 4, 6 and 9 of the first paragraph of section 7R74, but then they must be countersigned by a person authorized by the Minister.

7R72. A public servant who holds a position of head of a service in any of the directorates of services to corporations in one of the regional directorates within the Direction générale de la métropole is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in sections 7R73 to 7R75;

(2) sections 9.2 and 123.6 of the Companies Act (R.S.Q., c. C-38); and

(3) section 54 of the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (R.S.Q., c. P-45).

The signature of a public servant holding one of the positions mentioned in the first paragraph may be affixed by means of an automatic device to the documents required for the purposes of section 1016 of the Taxation Act (R.S.Q., c. I-3).

7R73. A public servant who holds a position of head of a service in any of the directorates of services to individuals or directorates of services to individuals in business in one of the regional directorates within the

Direction générale de la métropole is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in sections 7R74 and 7R75;

(2) sections 25.4 and 71 of the Act;

(3) section 15, subsection 2 of section 31 and section 38 of the Land Transfer Duties Act (R.S.Q., c. D-17);

(4) section 7.10 of the Tobacco Tax Act (R.S.Q., c. I-2);

(5) sections 85, 98, 195 and 216, subparagraph *c* of the second paragraph of section 309.1, sections 325 and 361, the second paragraph of section 647, subparagraph *e* of the second paragraph of section 725.1.2, paragraph *f* of subsection 2 of section 1000, sections 1001, 1006, 1098, 1100 and 1102.1 and subsection 1 of section 1168 of the Taxation Act (R.S.Q., c. I-3);

(6) subsection 9 of section 130R2 of the Regulation respecting the Taxation Act (R.R.Q., 1981, c. I-3, r.1);

(7) the second paragraph of section 45 of the Act respecting the application of the Taxation Act (R.S.Q., c. I-4);

(8) sections 56 and 383 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1); and

(9) sections 35 and 36 of the Fuel Tax Act (R.S.Q., c. T-1).

The signature of a public servant holding one of the positions mentioned in the first paragraph may be affixed by means of an automatic device to the documents required for the purposes of section 1016 of the Taxation Act.

7R74. A public servant who holds a position of head of a service at the Bureau de Saint-Jean-sur-le-Richelieu of the Direction régionale de la Montérégie within the Direction générale de la métropole is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in section 7R75;

(2) sections 31.1, 34, 35, 35.5, 35.6, 42, 58.1 and 86 of the Act;

(3) sections 7 and 8 of the Regulation respecting undertakings carrying out exploratory drilling in Québec and the Retail Sales Tax Act (R.R.Q., 1981, c. I-1, r.7);

(4) section 10 of the Regulation respecting the leasing of moveable property and the Retail Sales Tax Act (R.R.Q., 1981, c. I-1, r.12);

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

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

(7) sections 6.2, 6.3, 6.4, 7.12 and 11.1 of the Tobacco Tax Act (R.S.Q., c. I-2);

(8) sections 7.0.6, 21.22 and 42.15, subparagraph *c* of the second paragraph of section 309.1, sections 519.1, 520 and 525, the second paragraph of section 678, subparagraph *e* of the second paragraph of section 725.1.2 and sections 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 (R.S.Q., c. I-3);

(9) sections 891R1, 985.9.2R2 and 985.9.2R3 of the Regulation respecting the Taxation Act (R.R.Q., 1981, c. I-3, r.1);

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

(11) sections 75.1, 202, 297.1.3, 297.1.4, 297.1.6, 297.1.7, 317.1, 317.2, 339, 340, 341, 341.0.1, 343, 344, 345, 350.15, 350.16, 411.1, 415, 416, 416.1, 417, 417.1, 417.2 and 418, paragraph 1 of section 433.9, subparagraph 3 of the second paragraph of section 434 and sections 458.1.2, 458.6, 473.3, 473.7, 475, 476, 477, 494, 495, 498, 505, 526.1, 526.2, 528, 532, 538, 539, 541.31 and 541.43 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1);

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

(13) sections 13, 14.1, 27.2, 27.3, 27.4, 33, 50.0.6, 50.0.9 and 53 of the Fuel Tax Act (R.S.Q., c. T-1); and

(14) sections R510.200, R325, R410.100, R640, R345.100 and R1250.100 of the International Fuel Tax Agreement.

The signature of a public servant holding one of the positions mentioned in the first paragraph may be affixed by means of an automatic device to the documents required for the purposes of section 1016 of the Taxation Act.

7R75. A public servant governed by the collective labour agreement for professionals who holds a position of financial management officer or tax research officer or a public servant governed by the collective labour agreement for public servants who holds a position of tax audit officer, information officer, audit officer or office clerk in any of the directorates of services to individuals, directorates of services to individuals in business or directorates of services to corporations of one of the regional directorates within the Direction générale de la métropole is authorized to sign the documents required for the purposes of

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

(2) sections 165.4, 752.0.7, 752.0.16, 771.1.4 and 1016 of the Taxation Act (R.S.Q., c. I-3).

The signature of a public servant holding one of the positions mentioned in the first paragraph may be affixed by means of an automatic device to the documents required for the purposes of section 39 of the Act and section 1016 of the Taxation Act.

7R76. A public servant governed by the collective labour agreement for professionals who holds a position of financial management officer or a public servant governed by the collective labour agreement for public servants who holds a position of tax audit officer in any of the directorates of services to individuals, directorates of services to individuals in business or directorates of services to corporations of one of the regional directorates within the Direction générale de la métropole is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in section 7R77; and

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

7R77. A public servant governed by the collective labour agreement for professionals who holds a position of financial management officer or a public servant governed by the collective labour agreement for public servants who holds a position of tax audit officer at the Bureau de Saint-Jean-sur-Richelieu of the Direction régionale de la Montérégie within the Direction générale de la métropole is authorized to sign the documents required for the purposes of

(1) article 1769 of the Civil Code of Québec; and

(2) section 42.15 of the Taxation Act (R.S.Q., c. I-3).

7R78. A public servant governed by the collective labour agreement for professionals who holds a position of chartered appraiser or property assessment officer in the Service d'activités relatives aux assurances, aux commerces de détail, aux associations et aux services personnels et domestiques at the Direction des services aux sociétés 1 of the Direction régionale de Montréal-Centre within the Direction générale de la métropole is authorized to sign the documents required for the purposes of section 71 of the Act.

§6. Signature of the Deputy Minister of Revenue

7R79. The signature of the Deputy Minister may be affixed by means of an automatic device to the documents required for the purposes of

(1) sections 5, 6.2, 6.3 and 6.4 of the Tobacco Tax Act (R.S.Q., c. I-2);

(2) the second paragraph of section 16, sections 23.1, 25, 27.2, 27.3, 27.4 and 50.0.9 of the Fuel Tax Act (R.S.Q., c. T-1); and

(3) section 415 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1).

A facsimile of the Deputy Minister's signature may also be engraved, lithographed or printed on the documents mentioned in the first paragraph, but then they must be countersigned by a person authorized by the Minister.

§2. Retention schedule and transfer of dormant files

7R80. A public servant who holds the position of Director, Information Management and Administrative Services within the Direction générale des communications is authorized to sign the documents required for the purposes of sections 8 to 10 and of the provisions of the first paragraph of section 15 of the Archives Act (R.S.Q., c. A-21.1).

§3. Contracts

7R81. The Assistant Deputy Minister and Director General, Planning, Programs and Budget and the public servant who holds the position of Assistant Director General, Financial Analysis within the Direction générale de la planification, des programmes et du budget are authorized to sign, in place of the Minister of Revenue, any purchase, typesetting and printing, leasing or services contract.

7R82. Subject to section 7R81, the Assistant Deputy Ministers and Directors General and the public servants who hold a position of Director General are authorized to sign, in place of the Minister of Revenue but within the limits of their respective duties, any purchase, typesetting and printing, leasing or services contract.

7R83. A public servant who holds one of the positions mentioned in sections 7R84 to 7R89 is authorized to sign, in place of the Minister of Revenue but within the limits of the public servant's duties, the purchase, typesetting and printing, leasing or services contracts referred to in this subdivision.

7R84. A public servant who holds the position of Secretary General of the Ministère du Revenu or a position of Assistant Director General, Senior Director, Central Director, Regional Director or Director, but, in the latter case, to the extent that the position of Director is under the immediate authority of the Deputy Minister, of an Assistant Deputy Minister and Director General or of a Director General, is authorized to sign any purchase, typesetting and printing, leasing or services contract the amount of which does not exceed \$100,000.

7R85. A public servant who holds a position of Director that is not under the immediate authority of the Deputy Minister, of an Assistant Deputy Minister and Director General or of a Director General, is authorized to sign any purchase, typesetting and printing, leasing or services contract the amount of which does not exceed \$25,000.

7R86. Subject to section 7R87, the public servants who hold a position of head of a service are authorized to sign any purchase, typesetting and printing, leasing or services contract the amount of which does not exceed \$10,000.

7R87. A public servant who holds a position of head of a service at the Direction des systèmes des entreprises, the Direction des systèmes des particuliers or the Direction du traitement informatique within the Direction générale du traitement et des technologies is authorized to sign any purchase, typesetting and printing, leasing or services contract the amount of which does not exceed \$25,000.

7R88. A public servant governed by the collective labour agreement for professionals, or who would be if the public servant were unionized, who holds a position within the Direction générale de la métropole, the Direction générale de la planification, des programmes et du budget or the Direction générale des ressources humaines et matérielles is, to the extent that the public servant is

under the immediate authority of the Assistant Deputy Minister and Director General or of the Director General of the General Directorate to which the public servant is assigned, authorized to sign any purchase, typesetting and printing, leasing or services contract the amount of which does not exceed \$100,000.

7R89. A public servant who holds a position at the Direction principale des enquêtes within the Direction générale de la législation et des enquêtes or any other public servant whose duties require the public servant to regularly be on the road is authorized to sign, for the carrying out of the public servant's duties, any vehicle leasing contract the amount of which does not exceed \$1,000.

§4. Certification of copies of documents

8R1. A public servant who holds the position of Director of Objections—Québec or Director of Objections—Montréal or a position of head of a service at the Direction des oppositions—Québec or the Direction des oppositions—Montréal within the Direction générale de la législation et des enquêtes is authorized to certify any copy of a notice of assessment.

8R2. A public servant who holds the position of Director, Administrative and Technical Services within the Direction générale de la législation et des enquêtes or the position of Head of the Service du soutien et du registraire at the Direction des oppositions—Québec within that general directorate is authorized to certify any copy of a document that is in the public servant's custody in the course of that office.

8R3. A public servant who holds the position of Secretary General of the Ministère du Revenu is authorized to certify any copy of a document that is in the public servant's custody in the course of that office.

8R4. A public servant who holds a position of Regional Director, Tax Collection, Director, Tax Collection or head of a tax collection service within the Centre de perception fiscale or a public servant governed by the collective labour agreement for public servants who holds a position of tax collection officer within that Centre is authorized to certify any copy of a document that is in the public servant's custody in the course of that office."

(2) This Regulation has effect

(1) in respect of sections 7R16, 7R17, 7R24 to 7R80 and 8R3, replaced or made thereby, as the case may be, from 17 February 1997;

(2) in respect of sections 7R3 and 7R4, 7R10 to 7R15, 8R1 and 8R2, replaced or made thereby, as the case may be, from 22 September 1997;

(3) in respect of sections 7R5 to 7R9, replaced or made thereby, as the case may be, from 2 September 1997. However, the reference to the Direction générale de la législation et des enquêtes is deemed, for the period between 2 September and 22 September 1997, to be a reference to the Direction générale de la législation;

(4) in respect of sections 7R18 to 7R23, 7R81 to 7R89 and 8R4, replaced or made thereby, as the case may be, from 1 April 1998.

(3) For the purposes of the Regulation, any reference to “R340”, “R420.100”, “R1250.100”, “R1360.200”, “R1450.200”, “R510.200”, “R410.100”, “R325”, “R640”, “R345.100”, “R910” and “R1240.300” of the International Fuel Tax Agreement is deemed, in the case of a document signed before 1 July 1998, to be a reference, respectively, to “V.I”, “V.J”, “IX.F”, “XI.H.2”, “XII.C”, “V.D.I”, “V.F”, “V.H”, “VI.B”, “VLE”, “IX.A” and “IX.D” of the International Fuel Tax Agreement that was in force before 1 July 1998.

(4) For the purposes of sections 7R3 and 7R4, replaced by this Regulation, the reference to sections 93.1.4 and 93.1.6 of the Act respecting the Ministère du Revenu (R.S.Q., c. M-31) is deemed, for the period before their coming into force, to be a reference, respectively, to sections 1057.2 and 1059 of the Taxation Act (R.S.Q., c. I-3).

2. Section 34R1 of the Regulation is replaced by the following:

«**34R1.** For the purposes of subsection 1 of section 34 of the Act, an inventory must indicate the quantity and nature of the property it comprises, in the manner and in sufficient detail to render possible the valuation of such property in accordance with sections 83 to 85.6 of the Taxation Act (R.S.Q., c. I-3) and the regulations made under section 83 of that Act.”.

3. (1) Section 94.5R1 of the Regulation is amended, in paragraph 3, by replacing the word “Government” by the word “State”.

(2) Subsection 1 has effect from 12 June 1998.

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

Regulation to amend the Regulation respecting tax exemptions granted to certain international governmental bodies and to certain of their employees and members of their families*

An Act respecting the Ministère du Revenu (R.S.Q., c. M-31, s. 96, 1st par., subpar. b)

1. The Regulation respecting tax exemptions granted to certain international governmental bodies and to certain of their employees and members of their families is amended, in the English text,

(1) by replacing the word “body” or “BODY” by the word “organization” or “ORGANIZATION”, wherever it appears in the following provisions:

- the first paragraph of section 1;
- the portion of the second paragraph of section 1 before subparagraph 1;
- the portion of subparagraph 4 of the second paragraph of section 1 before subparagraph *a*;
- subparagraph *b* of subparagraph 4 of the second paragraph of section 1;
- subparagraph 5 of the second paragraph of section 1;
- section 3;
- the portion of the first paragraph of section 4 before subparagraph 1;
- the third paragraph of section 4;
- the portion of section 4.2 before paragraph 1;
- the first paragraph of section 8.2;
- the portion of paragraph 5 of section 8.3 before subparagraph *a*;
- the portion of paragraph 6 of section 8.3 before subparagraph *a*;
- subparagraph *b* of paragraph 6 of section 8.3;
- section 8.4;
- the portion of the first paragraph of section 8.5 before subparagraph 1;
- the third paragraph of section 8.5;
- section 9;
- section 10;
- subsection 2 of section 10.1;
- section 11;
- the heading of Schedule I;
- the heading of Schedule II;

* The Regulation respecting tax exemptions granted to certain international governmental bodies and to certain of their employees and members of their families, made by Order in Council 1799-90 dated 19 December 1990 (1991, *G.O.* 2, 23), was last amended by the Regulation made by Order in Council 1466-98 dated 27 November 1998 (1998, *G.O.* 2, 4610). For previous amendments, see the *Tableau des modifications et Index sommaire*, Éditeur officiel du Québec, 1999, updated to 1 September 1999.

(2) by replacing the word “BODIES” by the word “ORGANIZATIONS”, in the following headings:

- the heading of this Regulation;
- the heading of Chapter I;
- the heading of Chapter II;
- the heading of Chapter III.

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

Regulation to amend the Regulation respecting the application of the Fuel Tax Act*

Fuel Tax Act

(R.S.Q., c. T-1, s. 40.4, 2nd par., s. 40.5, s. 40.7.1, 2nd par., s. 48, 1st par., and s. 56, 1st par.)

1. The Regulation respecting the application of the Fuel Tax Act is amended by inserting, after section 32.1R2, the following division:

“DIVISION IV.0.1

COSTS OF SEIZURE AND PRESERVATION

40.4R1. For the purposes of section 40.4 of the Act,

(a) the costs of seizure correspond to the actual cost incurred for removing, towing or transporting the seized vehicle to the storage location;

(b) the costs of preservation are fixed, as the case may be,

i. at \$6 per day for storing the seized vehicle, where the seized vehicle is in the custody of a person designated for that purpose by the Minister and with whom the Minister has entered into an agreement for the storage or custody of seized vehicles, except where the seized vehicle occupies an area greater than 16.5 square metres, in which case an amount of \$0.50 shall be added by occupied square metre or part of a square metre in excess of that area of 16.5 square metres,

ii. at the actual cost for storing the seized vehicle, where the seized vehicle is temporarily in the custody of a person designated for that purpose by the Minister

where custody of the seized vehicle may not be immediately entrusted to a person referred to in subparagraph i, or

iii. at the actual cost for custodial services in relation to the keeping and control of the seized vehicle; and

(c) payment of a deposit to the Minister may be made by means of a postal money order, a certified cheque drawn upon a financial institution or another instrument of payment providing the same guarantees to the Minister, as well as by means of a transfer of funds into an account held by the Minister in a financial institution.

40.4R2. For the purposes of sections 40.4 and 40.5 of the Act, the Senior Director of the Direction principale des enquêtes at the Direction générale de la législation et des enquêtes is authorized to keep the deposits paid in accordance with those sections. They shall be deposited in a trust account opened for that purpose by that person in a financial institution.

40.7.1R1. For the purposes of the second paragraph of section 40.7.1 and the first paragraph of section 48 of the Act,

(a) the costs of seizure correspond

i. in the case of a vehicle, to those provided for in paragraph a of section 40.4R1,

ii. in the case of movable property other than a vehicle, to the actual cost for removing it and transporting it to the storage location; and

iii. where applicable, to the actual cost for the opening of doors;

iv. where applicable, to the disbursements, costs and fees of the bailiff who inventoried the property seized;

(b) the costs of preservation correspond

i. in the case of a vehicle, at those provided for in paragraph b of section 40.4R1,

ii. in the case of fuel, at the actual cost for its storage in a tank or a cistern and for any pumping operation related to the storage,

iii. in the case of movable property, other than a vehicle, or fuel in the custody of a person designated for that purpose by the Minister and with whom the Minister has entered into an agreement for the storage or custody of seized property, at \$1 per day for each square metre or part of a square metre occupied, except where

* The Regulation respecting the application of the Fuel Tax Act (R.R.Q., 1981, c. T-1, r.1) was last amended by the Regulation made by Order in Council 1466-98 dated 27 November 1998 (1998, G.O. 2, 4610). For previous amendments, see the *Tableau des modifications et Index sommaire*, Éditeur officiel du Québec, 1999, updated to 1 September 1999.

the seized property must be stored in a specialized establishment on account of the nature of the property, in which case the preservation costs correspond to the actual cost,

iv. in the case of movable property, other than a vehicle, or fuel the custody of which has been entrusted with a person designated for that purpose by the Minister, other than a person referred to in subparagraph iii, at the actual cost,

v. in the case of a placing under lock and key of seized property or the affixing of seals, to the actual cost relating to the use of the equipment necessary for that purpose or, where applicable, to the disbursements, costs and fees of the bailiff who placed under lock and key or who affixed the seals, and

vi. in the case of a custodial service, at the actual cost relating to the guarding and control of the seized property.”.

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. 1463-99, 15 December 1999

An Act respecting labour relations, vocational training and manpower management in the construction industry (R.S.Q., c. R-20)

Commission de la construction du Québec — Exemptions from the requirement of holding a competency certificate or an exemption — Amendments

Regulation to amend the Regulation respecting certain exemptions from the requirement of holding a competency certificate or an exemption issued by the Commission de la construction du Québec

WHEREAS under section 123 of the Act respecting labour relations, vocational training and manpower management in the construction industry (R.S.Q., c. R-20) amended by section 122 of chapter 46 of the Statutes of

1998, the Government may, in order to give effect to an intergovernmental agreement in respect of labour mobility or the mutual recognition of qualifications, skills and work experience in trades and occupations in the construction industry, make regulations to exempt certain persons, on the conditions it determines, from the requirement of holding a competency certificate or an exemption issued by the Commission de la construction du Québec;

WHEREAS the same section also enacts that such regulations may provide for adjustments to the provisions of the Act and its regulations and special management rules, and that they are not subject to the requirements as to publication and the date of coming into force set out in sections 8 and 17 of the Regulations Act (R.S.Q., c. R-18.1);

WHEREAS the Government made the Regulation respecting certain exemptions from the requirement of holding a competency certificate or an exemption issued by the Commission de la construction du Québec by Order in Council 4-97 dated 7 January 1997;

WHEREAS by Order in Council 1462-99 dated 15 December 1999, the Government approved the Agreement between the Ontario Government and the Gouvernement du Québec on labour mobility in the construction industry, entered into on 11 November 1999 in the form of an exchange of letters;

WHEREAS it is expedient to make the Regulation attached to this Order in Council in order to give effect to the 12-month agreement;

IT IS ORDERED, therefore, upon the recommendation of the Minister of State for Labour and Employment and Minister of Labour:

THAT the Regulation to amend the Regulation respecting certain exemptions from the requirement of holding a competency certificate or an exemption issued by the Commission de la construction du Québec, attached to this Order in Council, be made.

MICHEL NOËL DE TILLY,
Clerk of the Conseil exécutif
