

Gouvernement du Québec

O.C. 1392-99, 8 December 1999

An Act respecting collective agreement decrees
(R.S.Q., c. D-2)

Garage employees
— **Drummond**
— **Revocation**

CONCERNING the Decree to revoke the Decree respecting garage employees in the Drummond region

WHEREAS the Government made the Decree respecting garage employees in the Drummond region (R.R.Q., 1981, c. D-2, r. 43);

WHEREAS in accordance with section 8 of the Act respecting collective agreement decrees (R.S.Q., c. D-2), the Government may, after consulting the contracting parties or the committee and publishing a notice in the *Gazette officielle du Québec* and in a French-language and an English-language newspaper, revoke the Decree;

WHEREAS in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), a draft of the revocation decree, attached to this Order in Council, was published in Part 2 of the *Gazette officielle du Québec* of 18 August 1999 and, on the same date, in a French-language newspaper and in an English-language newspaper with a notice that it could be made by the Government upon the expiry of 45 days following that publication;

WHEREAS it is expedient to make this draft Decree without amendments;

IT IS ORDERED, therefore, upon the recommendation of the Minister of State for Labour and Employment and Minister of Labour:

THAT the Decree to revoke the Decree respecting garage employees in the Drummond region, attached hereto, be made.

MICHEL NOËL DE TILLY,
Clerk of the Conseil exécutif

Decree to revoke the Decree respecting garage employees in the Drummond region*

An Act respecting collective agreement decrees
(R.S.Q., c. D-2, s. 8)

1. The Decree respecting garage employees in the Drummond region is revoked.

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

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Gouvernement du Québec

O.C. 1393-99, 10 December 1999

An Act respecting the Québec sales tax
(R.S.Q., c. T-0.1)

Québec sales tax
— **Amendments**

CONCERNING the Regulation respecting the Québec sales tax (amendment)

WHEREAS under subparagraph 61 of the first paragraph of section 677 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1), the Government may, by regulation, prescribe any other measures required for the purposes of that Act;

WHEREAS under the first paragraph of section 541.47 of that Act, enacted by section 17 of chapter 53 of the Statutes of 1999, the Government may make regulations to enact any provision necessary to give effect to any agreement referred to in section 541.45 of that Act, specify the provisions of that Act that do not apply and take any other measures necessary to implement the agreement and its amendments;

WHEREAS the coming into force of the provisions of chapter 53 of the statutes of 1999 has been fixed at 24 November 1999 (O.C. 1273-99 of 24 November 1999);

* The last amendment to the Decree respecting garage employees in the Drummond region (R.R.Q., 1981, c. D-2, r. 43) was made by the Regulation made by Order in Council 1569-98 dated 16 December 1998 (1998, *G.O.* 2, 4815). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Éditeur officiel du Québec, 1999, updated to 1 September 1999.

WHEREAS the Regulation respecting the Québec sales tax (O.C. 1607-92 of 4 November 1992) was made under the Act respecting the Québec sales tax;

WHEREAS on 30 March 1999, the Government of Québec and the Mohawk community of Kahnawake signed the Agreement on Fiscal Matters Related to Consumer Goods and Services Between Québec and Kahnawake;

WHEREAS in accordance with that Agreement, it was agreed upon by the parties that starting 1 December 1999 and until the implementation of the terms and conditions of the permanent agreement, the supply of a good for personal use or consumption to a Mohawk of Kahnawake who ordinarily resides therein, by a merchant whose establishment is situated in the Montréal Urban Community and the regional county municipalities of Roussillon and Champlain would be, on proof of the Mohawk's identity, exempted with respect to the Québec sales tax;

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

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

WHEREAS under section 18 of that Act, a regulation may come into force on the date of its publication in the *Gazette officielle du Québec* where the authority that has made it is of the opinion that the fiscal nature of the norms established, amended or repealed therein so warrants;

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

WHEREAS under 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 677 of the Act respecting the Québec sales tax, regulations made under that Act come into force on the date of their publication in the *Gazette officielle du Québec*, unless they fix another date which may in no case be prior to 1 July 1992;

IT IS ORDERED, upon the recommendation of the Minister of Revenue:

THAT the Regulation entitled "Regulation respecting the Québec sales tax (Amendment)", attached hereto, be made.

MICHEL NOËL DE TILLY,
Clerk of the Conseil exécutif

Regulation respecting the Québec sales tax (amendment)*

An Act respecting the Québec sales tax (R.S.Q., c. T-0.1, ss. 541.47, 1st par. and 677, 1st par., subpar. 61 and 2nd par.; 1999, c. 53, s. 17)

1. The Regulation respecting the Québec sales tax is amended by inserting the following after section 541.24R2:

“AGREEMENT ON FISCAL MATTERS RELATED TO CONSUMER GOODS AND SERVICES BETWEEN QUÉBEC AND KAHNAWAKE

541.47R1. For the purposes of this section and sections 541.47R2 to 541.47R4, the expression

“beneficiary” means an individual who is defined as a member of the Mohawks of Kahnawake under the Kahnawake Custom Code on Membership, as made by the Mohawk Council of Kahnawake, who ordinarily resides in the territory;

“territory” means the territory over which the Mohawk Council of Kahnawake has jurisdiction.

541.47R2. Section 16 of the Act does not apply in respect of a supply of corporeal movable property other than property referred to in section 541.47R3, made after December 14, 1999, where the supply is made to a beneficiary who acquires the property for his personal consumption, use or enjoyment in the territory, but not for consumption, use or supply in the course of his commercial activities and where

(1) the supplier makes the supply through an establishment situated in a municipality referred to in section

* The Regulation respecting the Québec sales tax (O.C. 1607-92 of November 4, 1992) was last amended by the Regulation enacted by Order in Council 1466-98 of 27 November 1998 (1998, *G.O.* 2, 4610). For prior amendments, readers should consult the *Tableau des modifications et Index sommaire*, Éditeur officiel du Québec, 1999, updated to 1 September 1999.

541.47R4 and delivers the property to the beneficiary in that establishment;

(2) the beneficiary identifies himself to the supplier by presenting

(a) his certificate of Indian status issued by the Department of Indian Affairs and Northern Development; and

(b) one or the other of the following documents, i.e., his driver's licence issued by the Société de l'assurance automobile du Québec, his health insurance card issued by the Régie de l'assurance-maladie du Québec or his birth certificate;

(3) the supplier records the name of the beneficiary and the number of the beneficiary's certificate of Indian Status on the invoice and any other document attesting to the supply; and

(4) the supplier retains evidence that the supply is made to a beneficiary.

541.47R3. The property excluded from the application of section 541.47R2 is the following:

1. alcoholic beverages;
2. fuel within the meaning of section 1 of the Fuel Tax Act (R.S.Q., c. T-1); and
3. meals supplied in a restaurant or a similar business.

541.47R4. The municipalities referred to for the purposes of section 541.47R2 are the following:

(a) in the regional county municipality of Champlain:

Brossard;
Greenfield Park;
LeMoyne;
Longueuil;
Saint-Hubert;
Saint-Lambert;

(b) in the regional county municipality of Roussillon:

Candiac;
Chateauguay;
Delson;
LaPrairie;
Léry;
Mercier;
Saint-Constant;

Sainte-Catherine;
Saint-Isidore;
Saint-Mathieu;
Saint-Philippe;

(c) in the Montréal Urban Community:

Anjou;
Baie-d'Urfé;
Beaconsfield;
Côte-Saint-Luc;
Dollard-des-Ormeaux;
Dorval;
Hampstead;
L'Île-Bizard;
L'Île-Dorval;
Kirkland;
Lachine;
LaSalle;
Mont-Royal;
Montréal;
Montréal-Est;
Montréal-Nord;
Montréal-Ouest;
Outremont;
Pierrefonds;
Pointe-Claire;
Roxboro;
Saint-Laurent;
Saint-Léonard;
Saint-Pierre;
Sainte-Anne-de-Bellevue;
Sainte-Geneviève;
Senneville;
Verdun;
Westmount."

2. This Regulation comes into force on 15 December 1999.

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