

unclaimed succession in accordance with article 811 of the Civil Code of Québec: \$59 per homologation;

(9) for the activities required to obtain authorization of the court in accordance with section 37 of the Public Curator Act amended by section 22 of Chapter 80 of the Statutes of 1997 and by section 13 of Chapter 43 of the Statutes of 1999: \$59 per authorization;

(10) for the activities required to close a file for an unclaimed succession or a succession referred to in paragraph 4 of section 24 of the Act: \$25 per succession;

(11) for the provisional administration of an unclaimed motor vehicle entrusted to the Public Curator under sections 209.11 to 209.16 of the Highway Safety Code (R.S.Q., c. C-24.2): \$120 per vehicle;

(12) for the sale of motor vehicles abandoned on public roads and entrusted to the provisional administration of the Public Curator under sections 380 to 394 of the Highway Safety Code: \$100 per vehicle;

(13) for the direct sale of movable property or vehicles, with the exception of motor vehicles whose administration is entrusted to the Public Curator under the Highway Safety Code: 15 % of the gross proceeds of the sale of each movable property or vehicle;

(14) for the provisional administration of property referred to in paragraph 7 of section 24 and of unclaimed property referred to in section 24.1 of the Act and subsequently transferred to an interested party or to a succession: 10 % of the amount transferred to the assign, without exceeding \$200, per unclaimed property in administration.

#### CHAPTER IV PRIVATE TUTORS AND CURATORS

6. The fees that the Public Curator may charge with respect to the supervision of tutorships and curatorships are as follows:

(1) in cases where the assets and income of a minor are entirely frozen: \$25 at the time of the freeze;

(2) to locate the legal representative of a person represented: \$25 per investigation;

(3) to obtain and audit the annual reports, the hourly rate of a technician or an investigator as provided for in section 2, except in the following cases:

— 25 % of the hourly rate, if the audit is automatic and causes no rejection or correction;

— 50 % of the rate for a sight review of the audit that causes no rejection or correction.”

7. This Regulation comes into force on 1 April 2000.  
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Gouvernement du Québec

#### O.C. 206-2000, 1 March 2000

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

#### Road vehicle supply remission

Road Vehicle Supply Remission Regulation

WHEREAS according to the administrative policy on Indians under the Québec sales tax, an Indian is exempt, when he provides proof of his status, from paying the tax payable under section 16 of the Act respecting the Québec Sales Tax (R.S.Q., c. T-0.1) for a road vehicle supplied outside a reserve, if that road vehicle is delivered into a reserve by the seller or his mandatary;

WHEREAS following pressure tactics, certain members of the Indian community were unable to have a road vehicle they had purchased outside a reserve delivered into a reserve and, consequently, they had to pay the tax payable for such a transaction;

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

WHEREAS in the circumstances, it would be beneficial to remit any amount paid under Title I of the Act respecting the Québec Sales Tax by an Indian for the purchase of a road vehicle not delivered into a reserve between 1 December 1998 and 31 January 2000 inclusively;

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

WHEREAS under section 12 of the Regulations Act (R.S.Q., c. R-18.1), a proposed regulation may be made without having been published as provided for in section 8 of that Act if the authority making it is of the

opinion that the fiscal nature of the norms established, amended or repealed therein warrants it;

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

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

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

THAT the Road Vehicle Supply Remission Regulation, attached to this Order in Council, be made.

MICHEL NOËL DE TILLY,  
*Clerk of the Conseil exécutif*

## Road Vehicle Supply Remission Regulation

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

1. For the purposes of this Regulation,

“Act” means the Act respecting the Québec Sales Act (R.S.Q., c. T-0.1); (*Loi*)

“eligible period” means the period from 1 December 1998 to 31 January 2000 inclusively; (*période admissible*)

“eligible supply” means a road vehicle supply made outside a reserve by a supplier that holds a dealer’s licence issued under the Highway Safety Code (R.S.Q., c. C-24.2) whose delivery is made outside a reserve to an acquirer who receives it for his personal consumption, use or enjoyment but not for consumption, use or supply in the course of his commercial activities, unless the acquirer is a small supplier; (*fourniture admissible*)

“Indian” means a person who is registered as an Indian under the Indian Act (Revised Statutes of Canada, 1985, c. I-5); (*Indian*)

“reserve” means

(1) a reserve within the meaning of the Indian Act;

(2) Category 1A land or Category 1A-N land within the meaning of the Cree-Naskapi (of Quebec) Act (Statutes of Canada, 1984, c. 18);

(3) an Indian settlement within the meaning of the Indians and Bands on certain Indian Settlements Remission Order, made by Order in Council P.C. 1992-1052 of 14 May 1992, as amended by Order in Council P.C. 1994-2096 dated 14 December 1994, under the Financial Administration Act (Revised Statutes of Canada (1985), c. F-11), located in Québec;

(4) the Indian settlements of Hunter’s Point, Kitchisakik (Grand-Lac-Victoria), Pakuashipi and Winneway; (*réserve*)

“road vehicle” has the meaning given by section 1 of the Act; (*véhicule routier*)

“small supplier” has the meaning given by section 1 of the Act. (*petit fournisseur*)

2. Subject to section 3, the tax paid under Title I of the Act by an Indian who is the acquirer, at any time during the eligible period, of an eligible supply shall be remitted to him.

3. Remission shall be granted on the condition that

(1) the registered Indian files an application for remission in writing with the Minister of Revenue, not later than 31 July 2000, including

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

(b) a copy of the invoice or of the agreement relating to the eligible supply stating the name and address of the supplier, the date of the supply, the name of the acquirer, the value of the consideration, the tax paid under Title I of the Act for the supply and a description detailed enough to identify the road vehicle; and

(c) proof that the tax payable under Title I of the Act was paid; and

(2) the amount has not been otherwise refunded, credited or remitted under the Act or the Act respecting the Ministère du Revenu (R.S.Q., c. M-31).

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