

(2) by deleting the second paragraph.

5. This Regulation comes into force on the fifteenth day following the date of its publication in the *Gazette officielle du Québec*.

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Gouvernement du Québec

### **O.C. 1393-2000, 29 November 2000**

Professional Code  
(R.S.Q., c. C-26)

#### **Office des professions du Québec — Amount of the contribution of each member of a professional order for the 2001-2002 fiscal year**

Amount of the contribution of each member of a professional order for the 2001-2002 fiscal year of the Office des professions du Québec

WHEREAS under section 196.2 of the Professional Code (R.S.Q., c. C-26), the expenditures incurred by the Office des professions du Québec in a fiscal year shall be payable by the members of the professional orders;

WHEREAS under section 196.3 of the Code, each member of a professional order is required to pay a contribution equal to the total of the expenditures incurred by the Office for a year of reference, divided by the total number of members entered on the rolls of all orders on the last day of the year of reference;

WHEREAS under section 196.5 of the Code, where, for a particular fiscal year, the total amount of the contributions paid under section 196.3 of the Code is less than or is more than the amount of the expenditures incurred by the Office, the contribution of each member, established in accordance with section 196.3 of the Code, shall be increased or reduced, as the case may be;

WHEREAS that increase or reduction shall be determined by establishing the difference between the expenditures incurred by the Office for that fiscal year and the total amount of contributions paid for the year of reference and dividing that difference by the total number of members entered on the roll of every order on the last day of that fiscal year; the charge payable pursuant to section 196.8 of the Code shall be deducted when the increase or reduction is determined;

WHEREAS for the purposes of section 196.5 of the Code, the year of reference used as the basis for computing the contribution extends from 1 April 1998 to 31 March 1999;

WHEREAS it is expedient to fix the amount of the contribution of each member of an order;

IT IS ORDERED, therefore, on the recommendation of the Minister responsible for the administration of legislation respecting the professions:

THAT \$16.30 be fixed as the amount of the contribution of each member of a professional order for the 2001-2002 fiscal year of the Office des professions du Québec.

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

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Gouvernement du Québec

### **O.C. 1396-2000, 22 November 2000**

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

#### **Amounts paid in excess to certain recipients of last resort financial assistance as Québec sales tax credit**

CONCERNING the Remission regulation respecting amounts paid in excess to certain recipients of last resort financial assistance as Québec sales tax credit

WHEREAS in the Budget Speech delivered on 25 March 1997, the Minister of Finance announced that as of 1998, the amount of the Québec sales tax credit a taxpayer is entitled to for a taxation year would be paid in two equal instalments, in August and December of the following year;

WHEREAS under the Act respecting income support, employment assistance and social solidarity (R.S.Q., c. S-32.001) or the Act respecting income security (R.S.Q., c. S-3.1.1), as the case may be, a recipient of last resort financial assistance is entitled to receive during the taxation year in respect of which that recipient is claiming the Québec sales tax credit, advance monthly payments of that credit;

WHEREAS under section 1029.8.105.1 of the Taxation Act, enacted by chapter 39 of the statutes of 2000, the amount of the Québec sales tax credit a taxpayer is entitled to shall be reduced, in respect of a recipient of last resort financial assistance, by the amount of the increase received by the taxpayer or received by the taxpayer's spouse to account for the advance payment of that credit;

WHEREAS sections 10.2, 10.3, 16.2 and 16.3 of the Regulation respecting income security, made by Order in Council 922-89 dated 14 June 1989, and its subsequent amendments, prescribed, before that regulation was replaced, an increase in the last resort assistance benefit to account for the advance Québec sales tax credit;

WHEREAS sections 24 and 25 of the Regulation respecting income support, made by Order in Council 1011-99 dated 1 September 1999, which replaces the Regulation respecting income security, prescribe an increase in the last resort financial assistance benefit to account for the advance Québec sales tax credit;

WHEREAS for the years 1998 and 1999, the amount of the Québec sales tax credit a recipient of last resort financial assistance was entitled to, was not reduced by the amount of the increase that recipient benefited from to account for the advance Québec sales tax credit;

WHEREAS the Ministère du Revenu therefore paid amounts in excess as Québec sales tax credit in the months of August and December 1999 in respect of the year 1998 and August 2000 in respect of the year 1999 to certain recipients of last resort financial assistance who, furthermore, benefited from the amount of the increase to account for the advance payment of that credit;

WHEREAS the Minister of Revenue again determined the Québec sales tax credit for the years 1998 and 1999 in respect of the recipients of last resort financial assistance who benefited from the amount of the increase to account for the advance Québec sales tax credit, with the result that amounts are payable to the Ministère du Revenu;

WHEREAS recovery of these amounts payable to the Ministère du Revenu would lead to hardship or injustice in respect of these recipients of last resort financial assistance;

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 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;

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

THAT the Regulation entitled "Remission regulation respecting amounts paid in excess to certain recipients of last resort financial assistance as Québec sales tax credit", attached hereto, be made.

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

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## **Remission regulation respecting amounts paid in excess to certain recipients of last resort financial assistance as Québec sales tax credit**

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

1. For the purposes of this Regulation, unless the context indicates otherwise, the expression:

"Québec sales tax credit" means the tax credit provided for in Division II.16 of Chapter III.1 of Title III of Book IX of Part I of the Taxation Act (R.S.Q., c. I-3);

“recipient” means a person who has received a last resort assistance benefit under Chapter II of the Act respecting income security (R.S.Q., c. S-3.1.1) or a last resort financial assistance benefit under Chapter I of Title II of the Act respecting income support, employment assistance and social solidarity (R.S.Q., c. S-32.001), as the case may be;

“Regulation respecting income security” means the regulation enacted under section 91 of the Act respecting income security;

“Regulation respecting income support” means the regulation enacted by Order in Council 1011-99 of 1 September 1999;

“spouse” means an eligible spouse within the meaning of the definition of that expression provided for in section 1029.8.101 of the Taxation Act.

2. Remission is granted for the year 1998, to every recipient, of an amount payable to the Ministère du Revenu as the result of a re-determination of the Québec sales tax credit for that year. This remission is calculated according to the following formula:

A - B.

For the purposes of the formula prescribed in the first paragraph:

1. the letter A represents the aggregate of all amounts each of which is an amount received under the Taxation Act in the months of August and December 1999 by a recipient as Québec sales tax credit for the year 1998;

2. the letter B represents the amount by which the amount of the Québec sales tax credit, calculated in accordance with section 1029.8.105 of that Act without reference to section 1029.8.105.1, the recipient is entitled to for the year 1998 exceeds the aggregate of all amounts each of which is an amount received by the recipient or the recipient’s spouse under either section 10.2, 10.3, 16.2 or 16.3 of the Regulation respecting income security for the year 1998.

3. Remission is granted for the year 1999, to every recipient, of an amount payable to the Ministère du Revenu as the result of a re-determination of the Québec sales tax credit for that year. This remission is calculated according to the following formula:

A - B.

For the purposes of the formula prescribed in the first paragraph:

1. the letter A represents the amount received under the Taxation Act in the month of August 2000 by a recipient as Québec sales tax credit for the year 1999;

2. the letter B represents the amount by which the amount of the Québec sales tax credit, calculated in accordance with section 1029.8.105 of that Act without reference to section 1029.8.105.1, the recipient is entitled to for the year 1999 exceeds the aggregate of all amounts each of which is an amount received by the recipient or the recipient’s spouse under either section 10.2, 10.3, 16.2 or 16.3 of the Regulation respecting income security or under either section 24 or 25 of the Regulation respecting income support for the year 1999.

4. Remission is also granted, to every recipient, of the interest and penalties the recipient would have paid in respect of an amount, remission of which is granted to the recipient under either section 2 or 3.

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

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Gouvernement du Québec

## **O.C. 1401-2000, 29 November 2000**

An Act to ensure safety in guided land transport (R.S.Q., c. S-3.3)

### **Rail safety**

Regulation respecting rail safety

WHEREAS under section 50 of the Act to ensure safety in guided land transport (R.S.Q., c. S-3.3), the Government may, by regulation, adopt a safety code applicable to guided land transport systems;

WHEREAS under section 54 of the Act, the Government is empowered to make regulations respecting the transportation of dangerous goods by railway, railway signals, the reporting of rail accidents and rail traffic and the manner in which proposed railway works are to be announced;