

Gouvernement du Québec

O.C. 1273-2003, 3 December 2003

Civil Code of Québec
(1991, c. 64)

Code of Civil Procedure
(R.S.Q., c. C-25)

Courts of Justice Act
(R.S.Q., c. T-16)

Tariff of Court Costs in Civil Matters and Court Office Fees
— Amendment

Regulation to amend the Tariff of Court Costs in Civil Matters and Court Office Fees

WHEREAS, under the first paragraph of section 224 of the Courts of Justice Act (R.S.Q., c. T-16), except in penal matters, the Government shall fix the tariff of court costs and court office fees and it may, in a tariff, prescribe costs and fees varying according to whether they are payable by a natural person or a legal person, or determine what persons, departments or bodies are exempt from the payment of costs or fees or which proceedings, documents or services are covered by an exemption;

WHEREAS it is expedient to amend the fourth paragraph of section 4 of the Tariff of Court Costs in Civil Matters and Court Office Fees so that costs are payable by each party only for the filing of a first written appearance or any proceeding of the same nature;

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 pursuant to section 8 of that Act if the authority making it is of the opinion that the urgency of the situation requires it;

WHEREAS, under section 13 of that Act, the reason justifying the absence of prior publication shall be published with the regulation;

WHEREAS the Government is of the opinion that the urgency owing to the following circumstances justifies the absence of prior publication:

— the filing of an attorney substitution is considered to be a proceeding of the same nature as a written appearance and as such is subject to the payment of costs;

— judgments by default have been rendered in certain judicial districts authorizing the filing of an attorney substitution without collection of the costs payable, and the clerks in those districts have as a consequence stopped collecting the costs;

— that situation has created an inequity between the parties to proceedings in the various judicial districts and it is expedient to remedy the situation as expeditiously as possible;

WHEREAS it is expedient to make the Regulation;

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

THAT the Regulation to amend the Tariff of Court Costs in Civil Matters and Court Office Fees, attached to this Order in Council, be made.

ANDRÉ DICAIRE,
Clerk of the Conseil exécutif

Regulation to amend the Tariff of Court Costs Civil Matters and Court Office Fees*

Civil Code of Québec
(1991, c. 64, s. 376)

Code of Civil Procedure
(R.S.Q., c. C-25, s. 659.10)

Courts of Justice Act
(R.S.Q., c. T-16, s. 224)

1. Section 4 of the Tariff of Court Costs in Civil Matters and Court Office Fees is amended by replacing the fourth paragraph by the following:

* The Tariff of Court Costs in Civil Matters and Court Office Fees, made by Order in Council 256-95 dated 1 March 1995 (1995, G.O. 2, 918), was last amended by the regulation made by Order in Council 1509-2002 dated 18 December 2002 (2002, G.O. 2, 6608). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Éditeur officiel du Québec, 2003, updated to 1 September 2003.

“Except for a written appearance or any proceeding of the same nature, in which case the costs are payable by every party who files a first such proceeding, the costs are payable only for the filing of the first proceeding included in a stage mentioned in this section. No costs, however, are payable by the applicant party for the filing of a written appearance or a proceeding of the same nature.”.

2. 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. 1282-2003, 3 December 2003

Tobacco Tax Act
(R.S.Q., c. I-2)

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

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

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

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

Various regulations of a fiscal nature — Amendments

Various regulations to amend regulations of a fiscal nature

WHEREAS, under the second paragraph of section 7.9 of the Tobacco Tax Act (R.S.Q., c. I-2), the Government may, by regulation, determine specific requirements for the manifest or way-bill that shall draw up every person who, in Québec, transports packages of tobacco intended for sale;

WHEREAS, under subparagraphs *e*, *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 establish classes of property for the purposes of section 130 of the Act, 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 the 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 the Act;

WHEREAS, under subparagraph 4 of the first paragraph of section 9.0.6 of the Act respecting the Ministère du Revenu (R.S.Q., c. M-31), the Government may make regulations to take any other measures necessary to implement the agreement referred to in section 2 of the Act and its amendments;

WHEREAS, under the second paragraph of section 94 of that Act, the remission of an amount provided for in the first paragraph of that section 94 may be made by general regulation;

WHEREAS, under the first paragraph of section 96 of that Act, the Government may make regulations to prescribe the measures required to carry out the Act, to give effect to any agreement entered into under section 9 of the Act and to exempt from the duties provided for by a fiscal law, under the conditions which it prescribes, public servants or agents of the government of a country other than Canada, and the members of their families or personnel, and prescribed international organizations, their head officers and their employees and the members of their families;

WHEREAS, under the first paragraph of section 677 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1), amended by section 350 of chapter 2 of the Statutes of 2003, the Government may make regulations to prescribe the measures required for the purposes of the Act;

WHEREAS, under the second paragraph of section 10.2 of the Fuel Tax Act (R.S.Q., c. T-1), the Government may make regulations to define the word “reserve” for the purposes of this section;

WHEREAS it is expedient to amend the Regulation respecting the Taxation Act, the Regulation respecting fiscal administration and the Regulation respecting the Québec sales tax, primarily to give effect to the fiscal measures and terminology-related amendments introduced into the Taxation Act, the Act respecting the Ministère du Revenu and the Act respecting the Québec sales tax by chapter 39 of the Statutes of 1996, by chapter 85 of the Statutes of 1997, by chapter 5 of the Statutes of 2000, by chapters 7, 51 and 53 of the Statutes of 2001 and by chapters 9 and 40 of the Statutes of 2002 and announced by the Minister of Finance in the Budget Speeches delivered on 31 March 1998, 9 March 1999, 14 March 2000, 29 March 2001 and 1 November 2001, in the Information Bulletins issued by the Ministère des Finances in particular on 31 March 1994, 26 November