

Gouvernement du Québec

O.C. 94-2004, 4 February 2004

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

**International (3rd) Association of Athletics
Federations World Youth Championships
in Athletics**

**— Remission of the Québec sales tax on property
brought into Québec**

Regulation respecting the remission of the Québec sales tax on property brought into Québec in connection with the 3rd International Association of Athletics Federations World Youth Championships in Athletics

WHEREAS, pursuant to section 684 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1), the Minister of Revenue is responsible for the administration of the Act;

WHEREAS, under the provisions of the Act, certain enterprises and participants in the 3rd International Association of Athletics Federations World Youth Championships in Athletics are required to pay an amount as Québec sales tax by reason of property brought into Québec;

WHEREAS the provisions of the Act are generally harmonized with those of Part IX of the Excise Tax Act (R.S.C. 1985, c. E-15);

WHEREAS Her Excellency the Governor General in Council made the 3rd IAAF World Youth Championships in Athletics Remission Order (P.C. 2003-911, SOR/2003-220 dated 12 June 2003, published in the *Canada Gazette* Part II of 2 July 2003) to grant relief of the goods and services tax payable on certain property imported into Canada by enterprises or persons who are not resident, such as goods, apparatus and equipment to be given or used exclusively in connection with the 3rd International Association of Athletics Federations World Youth Championships in Athletics;

WHEREAS the 3rd IAAF World Youth Championships in Athletics Remission Order applies to the property imported into Canada during the period beginning on 1 January 2003 and ending on 13 July 2003;

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, in the circumstances, to remit any amount payable or to refund any amount paid to the State by non-resident persons, under Title I of the Act respecting the Québec sales tax, following the bringing of certain property into Québec during the period beginning on 1 January 2003 and ending on 13 July 2003 in connection with the 3rd International Association of Athletics Federations World Youth Championships in Athletics;

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 required under section 8 of the Act, if the authority making it is of the opinion that norms of a fiscal nature established, amended or repealed therein warrant 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 making it is of the opinion that norms of a fiscal nature established, amended or repealed therein warrant it;

WHEREAS the Government is of the opinion that 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 the first paragraph of section 97 of the Act respecting the Ministère du Revenu, every regulation made under that Act shall come into force on the date of its publication in the *Gazette officielle du Québec* or on any later date fixed therein;

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

THAT the Regulation respecting the remission on property brought into Québec in connection with the 3rd International Association of Athletics Federations World Youth Championships in Athletics, attached to this Order in Council, be made.

ANDRÉ DICAIRE,
Clerk of the Conseil exécutif

Regulation respecting the remission of the Québec sales tax on property brought into Québec in connection with the 3rd International Association of Athletics Federations World Youth Championships in Athletics

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

1. For the purposes of this Regulation,

“Championships” means the 3rd IAAF World Youth Championships in Athletics, that were held in Sherbrooke, during the period beginning on 9 July, 2003 and ending on 13 July, 2003; (*Championnats*)

“Championships family member” means:

(1) an individual, other than an individual ordinarily resident in Québec, who is an athlete participating in a competitive event of the Championships, a coach, a trainer, an official or a judge in the Championships; or

(2) an individual, other than an individual ordinarily resident in Québec, who is the holder of an IAAF accreditation issued by the Committee and who is a member of:

(a) the IAAF; or

(b) a sports federation that is a member of the IAAF; (*membre de la famille des Championnats*)

“Committee” means the “Organizing Committee of the 3rd IAAF World Youth Championships in Athletics” also acting under the name “Mondiaux Jeunesse 2003”; (*Comité*)

“corporation that is not resident in Québec” means a legal person, the head office of which is located outside Québec, that does not have a branch office or a subsidiary corporation located in Québec and that, in respect of the Championships, is

(1) a media rights holder;

(2) a sponsor; or

(3) a supplier; (*société qui ne réside pas au Québec*)

“goods” has the meaning assigned by section 2 of the Customs Act (R.S.C. 1985, chapter 1, 2nd Supplement); (*marchandise*)

“IAAF” means the International Association of Athletics Federations; (*A.I.F.A.*)

“media rights holder” means a legal person that has been granted broadcasting rights in respect of the Championships by the Committee; (*titulaire de droits de diffusion*)

“return” means, as the case may be, the return required under section 473 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1) or the accounting for goods required under section 32 of the Customs Act; (*déclaration*)

“sponsor” means any official sponsor of the Championships that is designated as such by the Committee; (*commanditaire*)

“supplier” means any official supplier to the Championships that is designated as such by the Committee; (*fournisseur*)

“tax” means tax payable under Title I of the Act respecting the Québec sales tax. (*taxe*)

2. This Regulation does not apply to alcoholic beverages or tobacco products.

3. Subject to sections 6 and 7, remission is hereby granted of the tax paid or payable on goods brought temporarily into Québec by a Championships family member, where the goods are for the exclusive use of that member in connection with the Championships.

4. Subject to the second paragraph and sections 6 and 7, remission is hereby granted of the tax paid or payable on the following goods, apparatus and equipment:

(1) goods for display, and apparatus and equipment to display such goods, brought temporarily into Québec by a corporation that is not resident in Québec, its mandatary or another representative, for use exclusively in connection with the Championships; and

(2) equipment brought temporarily into Québec by the Committee or a corporation that is not resident in Québec, its mandatary or another representative, for use exclusively at the Championships.

In the case of property brought into Québec in prescribed circumstances under the third paragraph of section 17 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1), the amount of remission provided for in the first paragraph shall be reduced by the amount determined according to the formula

$$A \times [(1/60 \times B \times C) + (D \times C/E)].$$

For the purpose of the formula,

(1) A is the amount of tax payable on the value of the property;

(2) B is the value for duty of the property, within the meaning of the Customs Act;

(3) C is the number of months that the property remains in Québec;

(4) D is the remaining duties payable, within the meaning of section 17R1 of the Regulation respecting the Québec sales tax, made by Order in Council 1607-92 dated 4 November, 1992, in relation to the property; and

(5) E is the number of months that the property remains in Canada.

5. Subject to section 7, remission is hereby granted of the tax paid or payable on goods brought into Québec by a Championships family member, where the goods have a unit value of \$60 or less and are intended for free distribution as gifts or awards to

(1) a Championships family member;

(2) the Committee;

(3) a resident of Canada participating in the Championships; or

(4) a resident of Canada acting in an official capacity in connection with the Championships.

6. The remission under sections 3 and 4 is granted only if the goods, apparatus and equipment, on or before 31 December 2003, are

(1) shipped outside Québec;

(2) in the case of goods from Canada outside Québec, destroyed in Québec; or

(3) in the case of goods from outside Canada, destroyed in Québec under the supervision of a customs officer at the expense of the importer.

7. Remission is granted only if

(1) the goods, apparatus and equipment are brought into Québec during the period beginning on 1 January 2003 and ending on 13 July 2003;

(2) a claim for remission is made to the Minister of Revenue within two years after the date on which the return is filed;

(3) written evidence is provided to the Minister of Revenue demonstrating entitlement to remission; and

(4) the amount has not otherwise been refunded, credited or remitted under the provisions of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1) or the Act respecting the Ministère du Revenu (R.S.Q., c. M-31).

8. 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. 96-2004, 4 February 2004

An Act respecting labour relations, vocational training and manpower management in the construction industry (R.S.Q., c. R-20)

Issuance of competency certificates

— Amendments

Regulation to amend the Regulation respecting the issuance of competency certificates

WHEREAS, under subparagraphs 5, 7, 13 and 14 of the first paragraph of section 123.1 of the Act respecting labour relations, vocational training and manpower management in the construction industry (R.S.Q., c. R-20), the Commission de la construction du Québec may adopt a regulation determining in particular the conditions of issue and renewal of an apprentice competency certificate or occupation competency certificate;

WHEREAS the Commission adopted the Regulation respecting the issuance of competency certificates, approved by Order in Council 673-87 dated 29 April 1987;

WHEREAS, under the third paragraph of section 123.1 of the Act, the provisions of the regulations adopted by the Commission may vary according to sector, region or bordering zone;

WHEREAS, under the second paragraph of section 123.3 of the Act, the Commission must submit to the Committee on vocational training in the construction industry, for consultation, every regulation it may adopt under section 123.1 of the Act, before it is adopted;

WHEREAS the Commission, after consultation with the Committee on vocational training in the construction industry, adopted the Regulation to amend the Regu-