

Gouvernement du Québec

O.C. 708-2004, 30 June 2004

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

**Installation of petroleum equipment
— Amendment**

CONCERNING the Decree to amend the Decree respecting the installation of petroleum equipment

WHEREAS the Government has made the Decree respecting the installation of petroleum equipment (R.R.Q., 1981, c. D-2, r.33);

WHEREAS the contracting parties within the meaning of this Decree have petitioned the Minister of Labour to have amendments made to the Decree;

WHEREAS sections 2 and 6.1 of the Act respecting collective agreement decrees (R.S.Q., c. D-2) authorize the Government to amend a collective agreement decree;

WHEREAS, in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1) and sections 5 and 6.1 of the Act respecting collective agreement decrees, a draft of the amending decree was published in Part 2 of the *Gazette officielle du Québec* of 7 January 2004 and, on that same date, in two French language newspapers and one English language newspaper, with a notice that it could be made by the Government upon the expiry of 45 days following that publication;

WHEREAS no comment has been made concerning this draft regulation;

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

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

THAT the Decree to amend the Decree respecting the installation of petroleum equipment, attached hereto, be made.

ANDRÉ DICAIRE,
Clerk of the Conseil exécutif

Decree to amend the Decree respecting the installation of petroleum equipment*

1. The following is substituted for section 4.02 of the Decree respecting the installation of petroleum equipment:

“**4.02.** The first four hours worked over and above the regular workday and the first four hours worked on Saturday are paid time and a half.”.

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

6424

Gouvernement du Québec

O.C. 710-2004, 30 June 2004

Fuel Tax Act
(R.S.Q., c. T-1; 2004, c. 9)

Tobacco Tax Act
(R.S.Q., c. I-2; 2004, c. 9)

**Various regulations of a fiscal nature
— Amendments**

Various regulations amending regulations of a fiscal nature

WHEREAS, under section 17.6 of the Tobacco Tax Act (R.S.Q., c. I-2), repealed on 1 July 2004 by section 1 of chapter 9 of the Statutes of 2004, the Minister is authorized to make an allowance determined by regulation to any holder of a collection officer's permit with whom the Minister has made an agreement under section 17 of that Act for the collection and remittance of the amount equal to the tobacco tax;

WHEREAS, under the second paragraph of section 18 of the Fuel Tax Act (R.S.Q., c. T-1), amended as of 1 July 2004 by section 2 of chapter 9 of the Statutes of 2004, the persons mentioned in the first paragraph of that section shall pay fees relating to the colouring of fuel oil to the Minister in the amount, according to the terms and conditions and within the time prescribed by regulation;

* The Decree respecting the installation of petroleum equipment (R.R.Q., 1981, c. D-2, r.33) was last amended by the Regulation made by Order in Council No. 655-2003 dated 11 June 2003 (2003, G.O. 2, 1923). For previous amendments, please refer to the “Tableau des modifications et Index sommaire”, Éditeur officiel du Québec, 2004, updated to 1 March 2004.

WHEREAS, under section 52.1 of that Act, repealed on 1 July 2004 by section 3 of chapter 9 of the Statutes of 2004, the Minister is authorized to pay an allowance determined by regulation to any holder of a permit provided for in section 27 of that Act or to a retail dealer who holds the registration certificate provided for in section 23 of that Act, with whom the Minister has made an agreement under section 51 of that Act for the collection and remittance of the tax or the amount equal to the tax provided for by that Act or for colouring fuel oil;

WHEREAS, under subsection 1 of section 19 of the Tobacco Tax Act, the Government may make such regulations, not inconsistent with that Act, as are considered necessary for the purpose of carrying into effect the provisions of that Act according to their true intent;

WHEREAS, under subparagraph *q* of the first paragraph of section 1 of the Fuel Tax Act, “regulation” means any regulation made by the Government under that Act;

WHEREAS the Regulation respecting the application of the Tobacco Tax Act was made by Order in Council 1929-86 dated 16 December 1986 under the Tobacco Tax Act and the Regulation respecting the application of the Fuel Tax Act (R.R.Q., 1981, c. T-1, r.1) was made under the Fuel Tax Act;

WHEREAS it is expedient to amend the Regulation respecting the application of the Tobacco Tax Act and the Regulation respecting the application of the Fuel Tax Act to prescribe the measures required for the administration of the Tobacco Tax Act and the Fuel Tax Act introduced by chapter 9 of the Statutes of 2004;

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 the Government is of the opinion that the fiscal nature of the norms established, amended or repealed by those regulations warrants the absence of prior publication and such coming into force;

WHEREAS, under section 27 of that Act, that 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 section 20 of the Tobacco Tax Act, every regulation made under that Act comes into force on the date of its publication in the *Gazette officielle du Québec* or on any later date fixed therein; such a regulation may also, once published and where it so provides, take effect on a date prior to its publication but not prior to the date on which the legislative provision under which it is made takes effect;

WHEREAS, under section 56 of the Fuel Tax Act, every regulation made under that Act comes into force on the date of its publication in the *Gazette officielle du Québec* or on any later date fixed therein; such a regulation may also, once published and where it so provides, take effect on a date prior to its publication but not prior to the date on which the legislative provision under which it is made takes effect;

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

THAT the Regulations attached to this Order in Council be made:

— Regulation to amend the Regulation respecting the application of the Tobacco Tax Act;

— Regulation to amend the Regulation respecting the application of the Fuel Tax Act.

ANDRÉ DICAIRE,
Clerk of the Conseil exécutif

Regulation to amend the Regulation respecting the application of the Tobacco Tax Act*

Tobacco Tax Act
(R.S.Q., c. I-2, ss. 17.6, 19, subsec. 1 and 20;
2004, c. 9, s. 1)

1. (1) Section 10.1 of the Regulation respecting the application of the Tobacco Tax Act is revoked.

(2) Subsection 1 has effect from 1 July 2004.

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

Regulation to amend the Regulation respecting the application of the Fuel Tax Act**

Fuel Tax Act
(R.S.Q., c. T-1, ss. 1, 1st par., subpar. *q*, 18, 2nd par.,
52.1 and 56; 2004, c. 9, ss. 2 and 3)

1. (1) The Regulation respecting the application of the Fuel Tax Act is amended by inserting the following after section 18R10:

“**18R11.** For the purposes of the second paragraph of section 18 of the Act, the fees relating to the colouring of fuel oil that must be paid by a refiner or importer shall correspond, for a quarter ending on 30 November of a particular year or on 28 February, 31 May or 31 August of the following year,

(a) where the colouring is effected in accordance with the first paragraph of section 18R3, to the total of

i. the amounts paid by the Minister for the components of the mixture, other than fuel oil, obtained by the refiner or importer during the quarter;

ii. the amount paid by the Minister for the services relating to the preparation of the mixture obtained by the refiner or importer during the quarter; and

iii. the amount that corresponds to the multiplication of the number of litres of fuel oil corrected to the reference temperature of 15 degrees Celsius, included in the mixture obtained by the refiner or importer during the quarter, by the average established from the price fixed by Bloomberg Oil Buyer’s Guide – Price Supplement under the heading Bloomberg Canadian Terminal Prices (Rack Contract – Montréal), published by Bloomberg L.P., for one litre of fuel oil during the 12 months immediately preceding 1 September of the particular year; or

(b) where the colouring is effected in accordance with the second paragraph of section 18R3, to the amount paid by the Minister for the colouring obtained by the refiner or importer during the quarter.

The fees referred to in the first paragraph must be paid to the Minister within 30 days from the date of the notice from the Minister transmitted to the refiner or importer and determining those fees.”

(2) Subsection 1 has effect from 1 July 2004.

2. (1) Section 52.1R1 of the Regulation is revoked.

(2) Subsection 1 has effect from 1 July 2004.

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

6425

Gouvernement du Québec

O.C. 711-2004, 30 June 2004

An Act respecting the Ministère du Revenu
(R.S.Q., c. M-31 ; 2004, c. 4)

Fiscal administration — Amendments

Regulation to amend the Regulation respecting fiscal administration

WHEREAS, under the first paragraph of section 40.1.1 of the Act respecting the Ministère du Revenu (R.S.Q., c. M-31), enacted by section 25 of chapter 4 of the Statutes of 2004, a judge of the Court of Québec may, on an *ex parte* application following an information laid in writing and under oath by a public servant of the Ministère du Revenu authorized by regulation, issue an authoriza-

* The Regulation respecting the application of the Tobacco Tax Act, made by Order in Council 1929-86 dated 16 December 1986 (1986, *G.O.* 2, 3156), was last amended by the regulation made by Order in Council 1282-2003 dated 3 December 2003 (2003, *G.O.* 2, 3552). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Québec Official Publisher, 2004, updated to 1 March 2004.

** The Regulation respecting the application of the Fuel Tax Act (R.R.Q., 1981, c. T-1, r.1) was last amended by the regulation made by Order in Council 1282-2003 dated 3 December 2003 (2003, *G.O.* 2, 3552). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Québec Official Publisher, 2004, updated to 1 March 2004.