

## 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.

tion in writing permitting any public servant of the Ministère du Revenu to use any investigative technique or procedure or do anything described by the judge that would, if not so authorized, constitute an unreasonable search or seizure in respect of a person or a person's property;

WHEREAS, under the first paragraph of section 93.1.18 of the Act, amended by section 39 of chapter 4 of the Statutes of 2004, a fee in the amount determined by regulation must be paid to the clerk upon the filing of a motion for appeal with the Court of Québec;

WHEREAS, under the second paragraph of section 93.13 of the Act, amended by section 44 of chapter 4 of the Statutes of 2004, a fee in the amount determined by regulation must be paid upon the filing or sending of the summary appeal form;

WHEREAS, under the first paragraph of section 96 of the Act respecting the Ministère du Revenu, the Government may make regulations to, among other things, prescribe the measures required to carry out the Act;

WHEREAS the Regulation respecting fiscal administration (R.R.Q., 1981, c. M-31, r.1) was made under the Act respecting the Ministère du Revenu;

WHEREAS it is expedient to amend the Regulation respecting fiscal administration to prescribe certain measures required to carry out the Act respecting the Ministère du Revenu introduced by chapter 4 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 97 of the Act respecting the Ministère du Revenu, every regulation made under the 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 to amend the Regulation respecting fiscal administration, attached to this Order in Council, be made.

ANDRÉ DICAIRE,  
*Clerk of the Conseil exécutif*

## Regulation to amend the Regulation respecting fiscal administration\*

An Act respecting the Ministère du Revenu (R.S.Q., c. M-31, ss. 40.1.1, 1st par., 93.1.18, 1st par., 93.13, 2nd par., 96, 1st par., and 97; 2004, c. 4, ss. 25, 39 and 44)

**1.** The Regulation respecting fiscal administration is amended by inserting the following after section 34R2:

### “DIVISION V.0.1 INFORMATION IN WRITING AND UNDER OATH

**40.1.1R1.** For the purposes of section 40.1.1 of the Act, a public servant who holds a position of financial management officer at the Direction principale des enquêtes within the Direction générale de la législation et des enquêtes of the Ministère du Revenu is authorized to lay an information in writing and under oath.”

**2.** The said Regulation is amended by inserting the following after section 69.0.0.12R1:

### “DIVISION VI.0.0.1 COURT FEES

**93.1.18R1.** For the purposes of section 93.1.18 of the Act, the fee payable is fixed in the amount of \$90 per appeal.

Where two or more assessments are the subject of a single appeal, the fee payable is fixed in the amount of \$90 per assessment.

**93.13R1.** For the purposes of section 93.13 of the Act, the fee payable is fixed in the amount of \$35 per summary appeal.

\* The Regulation respecting fiscal administration (R.R.Q., 1981, c. M-31, r.1) was last amended by the Regulation to amend the Regulation respecting fiscal administration 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.

Where two or more assessments are the subject of a single appeal, the fee payable is fixed in the amount of \$35 per assessment.”.

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

6426

**M.O., 2004**

**Order of the Minister of the Environment dated  
17 June 2004**

Natural Heritage Conservation Act  
(R.S.Q., c. C-61.01)

Temporary protection of certain lands in the domain of the State as a proposed aquatic reserve or proposed biodiversity reserve

WHEREAS, under first paragraph of section 27 of the Natural Heritage Conservation Act (R.S.Q., c. C-61.01), for the purpose of protecting land to be established as a new protected area, the Minister of the Environment shall, with the approval of the Government, prepare the plan of that area, establish a conservation plan and assign temporary protection status to the area as a proposed aquatic reserve, biodiversity reserve, ecological reserve or man-made landscape;

WHEREAS, under section 28 of the Act, the setting aside of land under section 27 is valid for a period of not more than 4 years, which may be renewed or extended; the renewals or extensions of that period may not, unless so authorized by the Government, be such that the term of the setting aside exceeds 6 years;

CONSIDERING that by reason of the ecological value the territories and watercourses represent, the Minister of the Environment has been authorized by the Government to assign temporary protection status as a proposed aquatic reserve or proposed biodiversity reserve, as the case may be, to the 8 territories whose names appear in the attached Schedule, and that the plans of those areas and the conservation plan proposed for each of them have been approved, as evidenced by Order-in-Council 484-2004 dated May 19th 2004;

THEREFORE, the Minister of the Environment orders that:

(1) the status of proposed aquatic reserve is assigned to the territory whose name appears in Schedule I, the plan of that area and the conservation plan proposed for the duration of the temporary protection status assigned to it being those approved by the Government;

(2) the status of proposed biodiversity status is assigned to the seven territories whose names appear in Schedule II, the respective plans of those areas and the conservation plans proposed for the duration of the temporary protection status assigned to them being those approved by the Government;

(3) the status assigned for a period of 4 years is to begin for each of those areas on the date on which the notice of their setting aside is published in the *Gazette officielle du Québec*.

Québec, 17 June 2004

THOMAS J. MULCAIR,  
*Minister of the Environment*

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**SCHEDULE I**  
**PROPOSED AQUATIC RESERVE**

Proposed Upper Harricana aquatic reserve

**SCHEDULE II**  
**PROPOSED BIODIVERSITY RESERVES**

Proposed Taibi lake biodiversity reserve

Proposed Decelles reservoir biodiversity reserve

Proposed Parent lake marshlands biodiversity reserve

Proposed Waskaganish biodiversity reserve

Proposed Piché-Lemoine forest biodiversity reserve

Proposed Opasatica lake biodiversity reserve

Proposed Des Quinze lake biodiversity reserve

6413