

IT IS ORDERED, therefore, on the recommendation of the Minister of Relations with the Citizens and Immigration:

THAT the English text of the Regulation to amend the Regulation respecting travel agents, made by Order in Council 962-2004 dated 15 October 2004, be amended by replacing “12” at the end of the second paragraph of section 14.1 introduced by section 11 of the Regulation by “10”.

ANDRÉ DICAIRE,
Clerk of the Conseil exécutif

6638

Gouvernement du Québec

O.C. 1154-2004, 8 December 2004

Building Act
(R.S.Q., c. B-1.1)

Correction to the English text of the Regulation to amend the Safety Code approved on 22 September 2004

WHEREAS, by Order in Council 896-2004 dated 22 September 2004, the Government approved the Regulation to amend the Safety Code;

WHEREAS an error occurred in the English text of section 95 of the Safety Code, introduced by section 1 of the Regulation to amend the Safety Code;

WHEREAS it is expedient to correct that error in order to render the French and English texts of that Regulation consistent;

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

THAT the English text of section 95 of the Safety Code, introduced by section 1 of the Regulation to amend the Safety Code, approved by Order in Council 896-2004 dated 22 September 2004, be amended by replacing “\$65” by “\$67” and “\$129” by “\$133”.

ANDRÉ DICAIRE,
Clerk of the Conseil exécutif

6639

Gouvernement du Québec

O.C. 1155-2004, 8 December 2004

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

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

Licenses Act
(R.S.Q., c. L-3)

An Act respecting real estate tax refund
(R.S.Q., c. R-20.1)

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

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

Regulations of a fiscal nature — Amendments

Various regulations to amend regulations of a fiscal nature

WHEREAS, under section 19 of the Tobacco Tax Act (R.S.Q., c. I-2), for the purpose of carrying into effect the provisions of the Act according to their true intent or of supplying any deficiency therein, the Government may make such regulations, not inconsistent with the Act, as are considered necessary;

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 *d* of the first paragraph of section 5 of the Licenses Act (R.S.Q., c. L-3), the Government may make any other regulation necessary for the application of the Act;

WHEREAS, under subparagraph *b* of the first paragraph of section 41 of the Act respecting real estate tax refund (R.S.Q., c. R-20.1), the Government may make regulations generally prescribing the measures required for the carrying out of the Act;

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 216 of chapter 8 of the Statutes of 2004, the Government may make regulations to prescribe the measures required for the purposes of the Act;

WHEREAS, under subparagraph *q* of the first paragraph of section 1 of the Fuel Tax Act (R.S.Q., c. T-1), “regulation” means any regulation made by the Government under the Act;

WHEREAS it is expedient to amend the Regulation respecting the application of the Tobacco Tax Act, the Regulation respecting the Taxation Act, the Regulation respecting the application of the Licenses Act and the Regulation respecting the Québec sales tax, primarily to give effect to the fiscal measures introduced into the Tobacco Tax Act, the Taxation Act, the Licenses Act and the Act respecting the Québec sales tax by chapter 2 of the Statutes of 2003, chapter 9 of the Statutes of 2003 and chapter 8 of the Statutes of 2004 and announced in the Budget Speeches delivered on 31 March 1998, 14 March 2000, 29 March 2001, 1 November 2001 and 12 June 2003 and in the Supplement to the Government’s Budgetary Policy of 19 March 2002, in the Information Bulletins issued on 30 June 1999, 29 June 2000, 27 October 2000, 9 April 2001, 13 June 2001, 5 July 2001, 20 December 2001, 11 July 2002, 10 January 2003, 9 October 2003, 12 December 2003, 11 February 2004 and 12 May 2004, and in the technical document dated 13 February 1991;

WHEREAS it is expedient to amend the Regulation respecting the Taxation Act so that departments and bodies that issue certificates or other similar documents for the purposes of certain fiscal measures are required to send to the Minister of Revenue an information return relating to the issue and revocation of those documents;

WHEREAS it is expedient, with a view to more efficient application of the Taxation Act, the Act respecting real estate tax refund, the Act respecting the Québec sales tax and the Fuel Tax Act, to amend the Regulation respecting the Taxation Act, the Regulation respecting the application of the Act respecting real estate tax refund, the Regulation respecting the Québec sales tax and the Regulation respecting the application of the Fuel

Tax Act to make various technical, terminological and consequential amendments pursuant to the provisions in particular of chapter 40 of the Statutes of 1999 and chapter 29 of the Statutes of 2003;

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 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 revoked in the regulation 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 revoked in the regulation warrants it;

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

WHEREAS, under section 27 of the Regulations Act, the 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 the 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 the second paragraph of section 1086 of the Taxation Act, the regulations made under the Act may, once published and if they so provide, apply to a period prior to their publication but not prior to the taxation year 1972;

WHEREAS, under the second and third paragraphs of section 5 of the Licenses Act, every regulation made under the 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 the second paragraph of section 41 of the Act respecting real estate tax refund, any regulation made under the Act may, once published and if it so provides, take effect from any date prior to its publication but not prior to the date from which the legislation under which it is made takes effect;

WHEREAS, under the second paragraph of section 677 of the Act respecting the Québec sales tax, amended by section 216 of chapter 8 of the Statutes of 2004, a regulation made under the Act comes into force on the date of its publication in the *Gazette officielle du Québec*, unless it fixes another date which may in no case be prior to 1 July 1992;

WHEREAS, under section 56 of the Fuel Tax Act, every regulation made under the Act comes into force on the date of its publication in the *Gazette officielle du Québec* or on any later date fixed therein; it 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 Taxation Act;

— Regulation to amend the Regulation respecting the application of the Licenses Act;

— Regulation to amend the Regulation respecting the application of the Act respecting real estate tax refund;

— Regulation to amend the Regulation respecting the Québec sales tax;

— 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. 6.1, par. *h*, 13.4.3, 2nd par., 13.5, 17.12, 2nd par., subpar. *d*, 19 and 20)

1. (1) Section 1.2 of the Regulation respecting the application of the Tobacco Tax Act is amended

(1) by replacing “Inspector General of Financial Institutions” in paragraph *a* by “enterprise registrar”;

(2) by replacing “Inspector General of Financial Institutions” in paragraph *c* by “enterprise registrar”.

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

2. Section 11.2 of the Regulation is amended by replacing “the Assistant Director General of the Direction principale des enquêtes in the Direction générale de la vérification et des enquêtes” by “an officer who, at the Direction principale des enquêtes within the Direction générale de la législation et des enquêtes of the Ministère du Revenu, holds the position of Senior Director of Investigations, Director of Investigations—Québec or Director of Investigations—Montréal”.

3. Section 11.4 of the Regulation is amended by replacing the portion of paragraph *c* before subparagraph *i* by the following:

“(c) the collection officer who files an application for a refund shall provide, at the request of and within the time fixed by the Minister, for each person in respect of whom a bad debt is written off, the following information:”.

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

* 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 710-2004 dated 30 June 2004 (2004, *G.O.* 2, 2297). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Québec Official Publisher, 2004, updated to 1 September 2004.

Regulation to amend the Regulation respecting the Taxation Act*

Taxation Act
(R.S.Q., c. I-3, s. 1086, 1st par., subpars. *e*, *e.2* and *f*
and 2nd par.)

1. (1) The Regulation respecting the Taxation Act is amended by inserting the following after section 1R5:

“**7R1.** For the purposes of subparagraph *b* of the second paragraph of section 7 of the Act, Gaz Métropolitain and Company, Limited Partnership is a prescribed partnership.”

(2) Subsection 1 applies to fiscal periods that begin after 31 December 1994.

2. (1) Section 22R1.1 of the Regulation is replaced by the following:

“**22R1.1.** For the purposes of section 22R1, where the individual is an individual referred to in any of sections 737.16, 737.18.10 and 737.18.28 of the Act, the individual’s income earned in Québec, computed for a taxation year under section 22R1, shall be reduced by the part, not otherwise deducted in the computation, of the amount deducted by the individual in computing the individual’s taxable income for the year under any of sections 737.14, 737.16, 737.18.10 and 737.18.28 of the Act, and the individual’s income earned in Québec and elsewhere, determined for the year under section 22R1, shall be reduced by that amount that is deducted by the individual in computing the individual’s taxable income for the year.”

(2) Subsection 1 has effect from 1 January 2001.

3. (1) Section 22R15 of the Regulation is amended by replacing subparagraph *a* of the second paragraph by the following:

“(a) where the individual is referred to in any of sections 737.16, 737.18.10 and 737.18.28 of the Act, the amount deducted by the individual in computing the individual’s taxable income for the year under any of sections 737.14, 737.16, 737.18.10 and 737.18.28 of the Act;”

(2) Subsection 1 applies from the taxation year 2001.

4. (1) Section 39R1 of the Regulation is amended

(1) by replacing the portion before paragraph *a* by the following:

“**39R1.** The amounts that an individual is not required, pursuant to paragraph *g* of section 39 of the Act, to include in computing the individual’s income are”;

(2) by inserting the following after paragraph *d*:

“(d.1) a refund to an individual in respect of travel, personal, living or representation expenses, or a payment of such expenses on the individual’s behalf, made under an Order of the Government or a Decision of the Conseil du trésor or authorized pursuant to such an Order or Decision; and”.

(2) Subsection 1 applies from the taxation year 2002.

5. (1) Section 41.1.1R1 of the Regulation is amended by replacing paragraphs *a* and *b* by the following:

“(a) 17 cents, except where paragraph *b* applies; or

(b) 14 cents, where the individual referred to in that section 41.1.1 is engaged principally in selling or leasing automobiles and an automobile is made available in the year to the individual or a person to whom the individual is related by the individual’s employer or a person to whom the individual’s employer is related.”

(2) Subsection 1 applies from the taxation year 2003.

6. (1) Section 87R3 of the Regulation is replaced by the following:

“**87R3.** For the purposes of paragraph *u* of section 87 of the Act, a prescribed amount is any amount deducted under subsection 5 or 6 of section 127 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), other than the part of that amount that can reasonably be considered to be related to

(a) an amount that is a qualified expenditure, within the meaning of subsection 9 of that section 127, and that is, for the purposes of the definition of that expression, an expenditure made after 30 April 1987 and before 10 May 1996 or a proxy amount computed by reference to an expenditure incurred as salary or wages before 10 May 1996; or

(b) an amount that is a flow-through mining expenditure, within the meaning of subsection 9 of that section 127.”

(2) Subsection 1 has effect from 18 October 2000.

* The Regulation respecting the Taxation Act (R.R.Q., 1981, c. I-3, r.1) was last amended by the Regulation to amend the Regulation respecting the Taxation Act 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 September 2004.

7. (1) Section 87R4 of the Regulation is amended by replacing paragraph *d* by the following:

“(d) an amount deducted under subsection 5 or 6 of section 127 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) that can reasonably be considered to be related to

i. an amount that is a qualified expenditure, within the meaning of subsection 9 of that section 127, and that is, for the purposes of the definition of that expression, an expenditure made after 30 April 1987 and before 10 May 1996 or a proxy amount computed by reference to an expenditure incurred as salary or wages before 10 May 1996; or

ii. an amount that is a flow-through mining expenditure, within the meaning of subsection 9 of that section 127;”.

(2) Subsection 1 has effect from 18 October 2000.

8. (1) Section 92.11R0.1 of the English text of the Regulation is amended by replacing “paragraph *b.2*” in the definition of “policy loan” by “paragraph *a.1.1*”.

(2) Subsection 1 has effect from 20 December 2001.

9. (1) Section 92.11R1.0.1 of the Regulation is amended by replacing “paragraph *b.2*” in the English text of paragraph *a* by “paragraph *a.1.1*”.

(2) Subsection 1 has effect from 20 December 2001.

10. (1) Section 92.11R2 of the Regulation is amended

(1) by replacing “Aux fins” in the portion of the French text before paragraph *a* by “Pour l’application”;

(2) by striking out “or would, but for the provisions of Title II of Book V.2.1 of Part I of the Act,” in paragraph *c*.

(2) Paragraph 2 of subsection 1 applies from the taxation year 2003.

11. (1) The heading of Chapter IV of Title V of the Regulation is replaced by the following:

“AMOUNT OWING BY A PERSON NOT RESIDENT IN CANADA”.

(2) Subsection 1 applies to taxation years that begin after 23 February 1998.

12. (1) Sections 126R1 and 127R1 of the Regulation are revoked.

(2) Subsection 1 applies to taxation years that begin after 23 February 1998.

13. (1) The Regulation is amended by inserting the following after section 127R1:

“**127.6R1.** For the purposes of section 127.6 of the Act, the rate of interest that is prescribed, for any particular period, is the rate that corresponds to the rate determined, for that period, under subparagraph *i* of paragraph *a* of section 4301 of the Regulations made under the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement).

127.12R1. For the purposes of section 127.12 of the Act, the prescribed tax is that referred to in Part XIII of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement).”.

(2) Subsection 1 applies to taxation years that begin after 23 February 1998.

14. Section 130R42.1 of the Regulation is amended by replacing “pick-up” in the French text of subparagraph *iii* of subparagraph *b* of the first paragraph by “camionnette”.

15. (1) Section 130R101 of the Regulation is amended by striking out “and Title II of Book V.2.1 of that Part” in paragraph *a*.

(2) Subsection 1 applies from the taxation year 2003.

16. (1) Section 133.2.1R1 of the Regulation is amended by replacing paragraphs *a* and *b* by the following:

“(a) the product of \$0.42 multiplied by the number of those kilometres, up to and including 5,000;

(b) the product of \$0.36 multiplied by the number of those kilometres in excess of 5,000; and”.

(2) Subsection 1 applies in respect of kilometres driven after 31 December 2002.

17. (1) Section 152R1 of the Regulation is amended

(1) by replacing “net premium for the policy” in paragraphs *a* and *b* of the definition of “reinsurance commission” by “premium paid by the policyholder in respect of the policy”;

(2) by striking out the definition of “net premium for the policy”.

(2) Subsection 1 applies to a taxpayer's taxation years that begin after 31 December 1999, except if the taxpayer makes an election pursuant to subsection 2 of section 31 of the Act to amend the Taxation Act and other legislative provisions (2004, c. 8), in which case subsection 1 applies to the taxpayer's taxation years that end after 31 December 1997.

18. (1) Section 152R12 of the Regulation is amended by replacing "net premium for the policy" by "premium paid by the policyholder in respect of the policy" in the following provisions of the second paragraph :

- the portion of subparagraph *a* before subparagraph *i*;
- subparagraph *i* of subparagraph *b*;
- subparagraph *ii* of subparagraph *b*.

(2) Subsection 1 applies to a taxpayer's taxation years that begin after 31 December 1999, except if the taxpayer makes an election pursuant to subsection 2 of section 31 of the Act to amend the Taxation Act and other legislative provisions (2004, c. 8), in which case subsection 1 applies to the taxpayer's taxation years that end after 31 December 1997.

19. (1) Section 152R14 of the Regulation is revoked.

(2) Subsection 1 applies to taxation years that end after 31 December 2000.

20. (1) Chapter VI of Title X of the Regulation is revoked.

(2) Subsection 1 applies,

(1) where it revokes Division I of Chapter VI of Title X of the Regulation, to advertisements placed in an issue of a newspaper or periodical dated after 31 May 2000;

(2) where it revokes Division II of Chapter VI of Title X of the Regulation, to disbursements made or expenses incurred by a taxpayer after 31 May 2000.

(3) In addition, where Division I of Chapter VI of Title X of the Regulation has effect after 30 June 1996 in respect of advertisements placed in an issue of a newspaper or periodical dated before 1 June 2000, it shall be read as if the following were inserted after section 159R4.1 :

"**159R4.2.** For the purposes of section 159R4, "Canadian citizen" includes the following persons and entities:

(*a*) a corporation or trust described in paragraph *c.1* or *d* of section 998 of the Act incorporated or established in connection with a pension plan that exists for the benefit of individuals a majority of whom are Canadian citizens;

(*b*) a trust described in paragraph *h* or *i.1* of section 998 of the Act the annuitant in respect of which is a Canadian citizen;

(*c*) a mutual fund trust, other than a mutual fund trust the majority of the units of which are held by citizens or subjects of a country other than Canada;

(*d*) a trust, each beneficiary of which is a person, partnership, association or society described in any of paragraphs *a* to *e* of section 159R4; and

(*e*) an association, society or person described in paragraph *c* or *d* of section 159R4."

21. (1) Section 170R1 of the Regulation is revoked.

(2) Subsection 1 applies in respect of taxation years that begin after 31 December 2000.

22. (1) Section 192R1 of the Regulation is amended

(1) by striking out paragraph *a*;

(2) by striking out paragraph *h.1*;

(3) by striking out paragraph *m*;

(4) by striking out paragraph *p*;

(5) by inserting the following after paragraph *q* :

"(*q.0.1*) Canada Hibernia Holding Corporation;" ;

(6) by striking out paragraph *v*.

(2) Paragraphs 1, 3, 4 and 6 of subsection 1 apply to taxation years that begin after 10 December 2001. In addition, where paragraph *p* of section 192R1 of the Regulation applies after 13 June 2001, it shall be read as if the reference to "Farm Credit Corporation" were a reference to "Farm Credit Canada".

(3) Paragraphs 2 and 5 of subsection 1 have effect from 3 January 1995.

(4) In addition, where section 192R1 of the Regulation applies between 2 January 1995 and 21 May 1998, it shall be read as if the following paragraph were added:

“(v.1) Theratronics International Limited;”.

23. (1) Sections 232R1 to 232R2.1 of the Regulation are revoked.

(2) Subsection 1 applies in respect of dispositions that occurred after 11 July 2002.

24. (1) Sections 248R1 and 248R2 of the Regulation are revoked.

(2) Subsection 1 applies in respect of transactions or events that occur after 23 December 1998.

25. (1) The Regulation is amended by inserting the following after section 339R4:

**“CHAPTER II.0.3
INDIVIDUALS RESIDING IN REMOTE AREAS**

350.1R1. For the purposes of section 350.1 of the Act,

(a) an area is a prescribed northern zone for a taxation year where it is an area included for that year in subsection 1 of section 7303.1 of the Regulations made under the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement); and

(b) an area is a prescribed intermediate zone for a taxation year where it is an area included for that year in subsection 2 of section 7303.1 of the Regulations made under the Income Tax Act.

350.2R1. For the purposes of sections 350.2R2 to 350.2R4,

“member of the individual’s household” includes that individual;

“designated city” means St. John’s, Halifax, Moncton, Québec, Montréal, Ottawa, Toronto, North Bay, Winnipeg, Saskatoon, Calgary, Edmonton and Vancouver.

350.2R2. For the purposes of section 350.2R3, the travel expenses of an individual, in respect of a trip made by a person who was a member of the individual’s household at the time the trip was made, are the least of

(a) the aggregate of

i. the value of the assistance provided by the individual’s employer in respect of the travelling expenses for the trip, and

ii. the amount received by the individual from that employer in respect of the travelling expenses for the trip;

(b) the aggregate of

i. the value of the assistance provided by the individual’s employer in respect of the travelling expenses for the trip, and

ii. the travelling expenses incurred by the individual for the trip; and

(c) the lowest return airfare ordinarily available to the person at the time the trip was made for a flight between the place in which the person resided immediately before the trip, or the airport closest to that place, and the designated city closest to that place.

350.2R3. For the purposes of section 350.2R4, the travel expenses of an individual, for a period in a taxation year, in respect of a person who was a member of the individual’s household at any time during the period, are the total of the individual’s travel expenses of all the trips each of which is a trip that may reasonably be considered to relate to that period and was made by the person at a time when the person was a member of the individual’s household.

350.2R4. For the purposes of subparagraph *i* of subparagraph *a* of the first paragraph of section 350.2 of the Act, the amount that an individual receives or the value of a benefit that the individual receives or enjoys for a period in a taxation year may not exceed the lesser of

(a) the aggregate of

i. the value of the assistance provided during the period by the individual’s employer in respect of the travelling expenses for the trips each of which is a trip that may reasonably be considered to relate to that period and was made by a person who was a member of the individual’s household at the time the trip was made, and

ii. the amount received during the period by the individual from the individual’s employer in respect of the travelling expenses for the trips each of which is a trip that may reasonably be considered to relate to that period and was made by a person who was a member of the individual’s household at the time the trip was made; and

(b) the aggregate of the individual’s travel expenses for that period, in respect of a person who was a member of the individual’s household at any time in the period.”.

(2) Subsection 1 applies from the taxation year 2003.

26. (1) Section 360R2 of the Regulation is amended by replacing subparagraph *ii* of paragraph *i.0.3* by the following:

“*ii.* who would, but for section 360R28, as it read in its application to a taxation year ending before 18 February 1987, or paragraph *a* of section 360R28, as the case may be, be entitled in computing the person’s income for a taxation year ending after the person disposed of the property, to a deduction under section 360R6 in respect of expenditures that were incurred by the person before the person disposed of the property;”.

(2) Subsection 1 applies from the taxation year 2003.

27. (1) Section 487.0.2R1 of the Regulation is amended

(1) by replacing the period at the end of paragraph *k* by a semi-colon;

(2) by adding the following after paragraph *k*:

“(1) for the 2002 calendar year:

i. in the Province of Ontario, the Counties of Bruce, Elgin, Lambton and Middlesex, the Municipality of Chatham-Kent, the District of Cochrane and the Regional Municipalities of Halton and Peel;

ii. in the Province of Manitoba, the Rural Municipalities of Albert, Alonsa, Archie, Argyle, Arthur, Birtle, Blanshard, Brenda, Cameron, Clanwilliam, Coldwell, Cornwallis, Daly, Dauphin, Edward, Ellice, Elton, Eriksdale, Ethelbert, Gilbert Plains, Glenella, Glenwood, Grahamdale, Grandview, Hamiota, Harrison, Hillsburg, Kelsey, Langford, Lansdowne, Lawrence, McCreary, Miniota, Minitonas, Minto, Morton, Mossey River, Mountain, North Cypress, Oakland, Ochre River, Odanah, Park, Pipestone, Riverside, Roblin, Rosedale, Rossburn, Russell, Saskatchewan, Shell River, Shellmouth-Boulton, Shoal Lake, Sifton, Siglunes, Silver Creek, South Cypress, St. Laurent, Ste. Rose, Strathclair, Strathcona, Swan River, Turtle Mountain, Wallace, Whitehead, Whitewater, Winchester and Woodworth and the unorganized territory situated north of the Rural Municipality of Alonsa, between the Rural Municipality and the south shore of Lake Manitoba;

iii. in the Province of British Columbia, the Regional District of Peace River;

iv. in the Province of Saskatchewan, the Rural Municipalities of Aberdeen, Abernethy, Antelope Park, Antler, Arborfield, Argyle, Arlington, Arm River, Auvergne, Baidon, Barrier Valley, Battle River, Bayne, Beaver River, Big Arm, Big Quill, Big River, Big Stick, Biggar, Birch Hills, Bjorkdale, Blaine Lake, Blucher, Bone Creek, Britannia, Buchanan, Buckland, Buffalo, Calder, Cana, Canaan, Canwood, Carmichael, Caron, Chaplin, Chesterfield, Churchbridge, Clayton, Clinworth, Colonsay, Connaught, Corman Park, Cote, Coteau, Coulee, Craik, Cupar, Cut Knife, Deer Forks, Douglas, Duck Lake, Dufferin, Dundurn, Eagle Creek, Edenwold, Elcapo, Eldon, Elfros, Emerald, Enfield, Enniskillen, Enterprise, Excelsior, Eye Hill, Eyebrow, Fertile Belt, Fertile Valley, Fish Creek, Flett’s Springs, Foam Lake, Fox Valley, Frenchman Butte, Frontier, Garden River, Garry, Glen Bain, Glen McPherson, Glenside, Good Lake, Grandview, Grant, Grass Lake, Grassy Creek, Gravelbourg, Grayson, Great Bend, Gull Lake, Happyland, Harris, Hazel Dell, Hazelwood, Heart’s Hill, Hillsborough, Hillsdale, Hoodoo, Hudson Bay, Humboldt, Huron, Insinger, Invergordon, Invermay, Ituna Bon Accord, Kellross, Kelvington, Keys, Kindersley, King George, Kingsley, Kinistino, Kutawa, Lac Pelletier, Lacadena, Laird, Lake Johnston, Lake Lenore, Lakeland, Lakeside, Lakeview, Langenburg, Last Mountain Valley, Lawtonia, Leask, Leroy, Lipton, Livingston, Lone Tree, Longlaketon, Loon Lake, Loreburn, Lost River, Lumsden, Manitou Lake, Mankota, Maple Bush, Maple Creek, Mariposa, Marquis, Marriott, Martin, Maryfield, Mayfield, McCraney, McKillop, McLeod, Meadow Lake, Medstead, Meeting Lake, Meota, Mervin, Milden, Milton, Miry Creek, Monet, Montrose, Moose Creek, Moose Jaw, Moose Mountain, Moose Range, Moosomin, Morris, Morse, Mount Hope, Mount Pleasant, Mountain View, Newcombe, Nipawin, North Battleford, North Qu’Appelle, Oakdale, Orkney, Paddockwood, Parkdale, Paynton, Pense, Perdue, Piapot, Pinto Creek, Pittville, Pleasant Valley, Pleasantdale, Ponass Lake, Porcupine, Prairie Rose, Prairiedale, Preeceville, Prince Albert, Progress, Reciprocity, Redberry, Redburn, Reford, Reno, Riverside, Rocanville, Rodgers, Rosedale, Rosemount, Rosthern, Round Hill, Round Valley, Rudy, Saltcoats, Sarnia, Saskatchewan Landing, Sasman, Senlac, Shamrock, Shellbrook, Sherwood, Silverwood, Sliding Hills, Snipe Lake, Spalding, Spiritwood, Spy Hill, St. Andrews, St. Louis, St. Peter, St. Philips, Stanley, Star City, Storthoaks, Sutton, Swift Current, Three Lakes, Tisdale, Torch River, Touchwood, Tramping Lake, Tullymet, Turtle River, Osborne, Val Marie, Vanscoy, Victory, Viscount, Wallace, Walpole, Waverley, Wawken, Webb, Wheatlands, Whiska Creek, White Valley, Willner, Willow Creek, Willowdale, Wilton, Winslow, Wise Creek, Wolverine, Wood Creek, Wood River and Wreford;

v. the Province of Alberta.”.

(2) Subsection 1 has effect from 1 January 2002.

28. (1) The Regulation is amended by inserting the following after section 570R4:

“**570R5.** For the purposes of paragraph *n* of section 570 of the Act, a prescribed State body or federal Crown body means a body referred to in section 192R1.”.

(2) Subsection 1 has effect from 14 July 1990.

29. (1) Sections 710R7 to 710.1R1 of the Regulation are revoked.

(2) Subsection 1 applies in respect of donations made after 11 July 2002.

30. (1) Section 712R1 of the Regulation is amended by replacing “in subparagraph *ii* of paragraph *c*” in paragraph *a* by “in subparagraph 2 of subparagraph *i* of paragraph *c*”.

(2) Subsection 1 applies in respect of donations made after 5 July 2001.

31. (1) Chapter IV.2 of Title XVIII of the Regulation is revoked.

(2) Subsection 1 applies from the taxation year 2003.

32. (1) Section 752.0.7.4R1 of the Regulation is amended by replacing “real estate tax” in the English text of subparagraphs *a* and *b* of the first paragraph by “property tax”.

(2) Subsection 1 has effect from 22 October 1999.

33. (1) Sections 752.0.10.1R1 and 752.0.10.1R2 of the Regulation are revoked.

(2) Subsection 1 applies in respect of gifts made after 11 July 2002.

34. (1) Section 752.0.10.4R1 of the Regulation is revoked.

(2) Subsection 1 applies in respect of gifts made after 11 July 2002.

35. (1) Section 785.2R1 of the Regulation is revoked.

(2) Subsection 1 applies in respect of changes of residence that occur after 1 October 1996.

36. (1) Section 840R1 of the Regulation is amended by striking out the definitions of “acquisition costs” and “net premium for the policy”.

(2) Subsection 1 applies to a taxpayer’s taxation years that begin after 31 December 1999, except if the taxpayer makes an election pursuant to subsection 2 of section 31 of the Act to amend the Taxation Act and other legislative provisions (2004, c. 8), in which case subsection 1 applies to the taxpayer’s taxation years that end after 31 December 1997.

37. (1) Section 840R11 of the Regulation is replaced by the following:

“**840R11.** An insurer may deduct, in respect of a group term life insurance policy covering a period not exceeding 12 months, an amount that does not exceed the unearned portion of the premium paid by the policyholder in respect of the policy at the end of the year, determined by apportioning that premium equally over the period to which it pertains.”.

(2) Subsection 1 applies to a taxpayer’s taxation years that begin after 31 December 1999, except if the taxpayer makes an election pursuant to subsection 2 of section 31 of the Act to amend the Taxation Act and other legislative provisions (2004, c. 8), in which case subsection 1 applies to the taxpayer’s taxation years that end after 31 December 1997.

38. (1) Section 840R23.2 of the Regulation is amended by replacing “net premium for the policy” in subparagraph *c* of the second paragraph by “premium paid by the policyholder in respect of the premium”.

(2) Subsection 1 applies to a taxpayer’s taxation years that begin after 31 December 1999, except if the taxpayer makes an election pursuant to subsection 2 of section 31 of the Act to amend the Taxation Act and other legislative provisions (2004, c. 8), in which case subsection 1 applies to the taxpayer’s taxation years that end after 31 December 1997.

39. (1) Section 840R23.3 of the Regulation is revoked.

(2) Subsection 1 applies to taxation years that end after 31 December 2000.

40. Section 895R1 of the Regulation is amended in paragraph *a*

(1) by replacing subparagraph 2 of subparagraph *i* by the following:

“(2) recognized by the Minister as being an educational institution offering instruction, other than instruction designed for university credit, that furnishes a person with skills for, or improves a person’s skills in, an occupation;”;

(2) by replacing “une autre maison” in the French text of subparagraph *ii* by “un autre établissement”.

41. (1) Section 966R1 of the Regulation is replaced by the following:

“**966R1.** In this Chapter,

“cash surrender value” has the meaning assigned by paragraph *d* of section 966 of the Act;

“death benefit” has the meaning assigned by section 92.11R0.1;

“life annuity contract” has the meaning assigned by sections 966R2 to 966R4;

“mortality gain” has the meaning assigned by sections 976R2 and 976R3;

“mortality loss” has the meaning assigned by sections 976.1R2 and 976.1R3;

“policy loan” has the meaning assigned by paragraph *a.1.1* of section 966 of the Act;

“proceeds of disposition” has the meaning assigned by paragraph *b.4* of section 966 of the Act.”.

(2) Subsection 1 has effect from 20 December 2001.

42. (1) Section 998R1 of the Regulation is amended

(1) by replacing “Aux fins” in the portion of the French text before paragraph *a* by “Pour l’application”;

(2) by inserting the following after paragraph *c*:

“(c.1) the Canada Pension Plan Investment Board;”.

(2) Paragraph 2 of subsection 1 has effect from 1 November 2002.

43. (1) Section 1015R1 of the Regulation is amended

(1) by replacing paragraph *a* of the definition of “personal tax credits” by the following:

“(a) by the amount determined for the year pursuant to the second paragraph of section 1015.3 of the Act with reference to the adjustment provided for in the third paragraph of that section;”;

(2) by replacing subparagraph *i* of paragraph *b* of the definition of “personal tax credits” by the following:

“i. would be entitled to deduct from the employee’s tax otherwise payable for the year, under the portion of section 752.0.1 of the Act before paragraph *b*, if the reference therein to \$5,900 were read as a reference to the amount used for the year pursuant to the second and third paragraphs of section 1015.3 of the Act;”;

(3) by inserting the following subparagraph after subparagraph *i* of paragraph *b* of the definition of “personal tax credits”:

“i.1. would be entitled to deduct from the employee’s tax otherwise payable for the year under section 776.41.5 of the Act if the amount determined according to the formula provided for in the first paragraph of that section were read as a reference to the amount obtained by multiplying the percentage determined in section 750.1 of the Act for the year by the amount used for the year pursuant to the second and third paragraphs of section 1015.3 of the Act;”;

(4) by striking out “and 752.0.19” in subparagraph *iii* of paragraph *b* of the definition of “personal tax credits”;

(5) by replacing paragraphs *a* to *g* of the definition of “adjustment factor” by the following:

“(a) where the family income of the employee for the year does not exceed \$36,145:

i. 4.25 where the employee’s personal income for the year does not exceed \$27,634,

ii. 3.25 where the employee’s personal income for the year is greater than \$27,634;

(b) where the family income of the employee for the year is greater than \$36,145 but does not exceed \$44,645:

i. 3.75 where the employee’s personal income for the year does not exceed \$27,634,

ii. 2.75 where the employee’s personal income for the year is greater than \$27,634;

(c) where the family income of the employee for the year is greater than \$44,645 but does not exceed \$53,150:

i. 3.25 where the employee's personal income for the year does not exceed \$27,634,

ii. 2.50 where the employee's personal income for the year is greater than \$27,634;

(d) where the family income of the employee for the year is greater than \$53,150 but does not exceed \$61,655:

i. 2.75 where the employee's personal income for the year does not exceed \$27,634,

ii. 2 where the employee's personal income for the year is greater than \$27,634 but does not exceed \$55,280,

iii. 1.75 where the employee's personal income for the year is greater than \$55,280;

(e) where the family income of the employee for the year is greater than \$61,655 but does not exceed \$70,155:

i. 2.25 where the employee's personal income for the year does not exceed \$27,634,

ii. 1.75 where the employee's personal income for the year is greater than \$27,634 but does not exceed \$55,280,

iii. 1.50 where the employee's personal income for the year is greater than \$55,280;

(f) where the family income of the employee for the year is greater than \$70,155 but does not exceed \$78,655:

i. 1.75 where the employee's personal income for the year does not exceed \$27,634,

ii. 1.25 where the employee's personal income for the year is greater than \$27,634 but does not exceed \$55,280,

iii. 1 where the employee's personal income for the year is greater than \$55,280;

(g) where the family income of the employee for the year is greater than \$78,655:

i. 1.25 where the employee's personal income for the year does not exceed \$27,634,

ii. 1 where the employee's personal income for the year is greater than \$27,634;"

(6) by replacing paragraphs *j* to *l* of the definition of "remuneration" by the following:

"(j) a payment made during the lifetime of an annuitant, within the meaning of paragraph *d* of section 961.1.5 of the Act, under a registered retirement income fund of the annuitant;

(k) a payment made out of or under a registered retirement savings plan during the lifetime of an annuitant, within the meaning of paragraph *b* of section 905.1 of the Act, of such a plan for whom a retirement income is provided by the plan, other than a payment made by a person who has reasonable grounds to believe that the payment is deductible in computing an individual's income under section 924 of the Act;

(l) a payment that is a benefit of a new plan referred to in section 914 of the Act or under such a plan, other than, where section 914 of the Act applies to the plan after 25 May 1976, a payment made in a year subsequent to the year during which that section 914 applies to the plan;"

(7) by replacing the definitions of "family income" and "personal income" by the following:

"family income" of an employee for a year means the aggregate of the employee's income for the year and the income, for the year, of the person who is the employee's eligible spouse for the year within the meaning of section 1029.8.67 of the Act;

"personal income" of an employee for a year means the employee's income for the year."

(2) Paragraphs 1 and 2 of subsection 1 apply from the taxation year 2002 except where paragraph 2 replaces "references therein" by "reference therein", in which case it applies from the taxation year 2003.

(3) Paragraphs 3, 4 and 7 of subsection 1 apply from the taxation year 2003.

(4) Paragraph 5 of subsection 1 applies in respect of remuneration paid after 31 December 2003.

(5) Paragraph 6 of subsection 1 applies in respect of amounts paid after 31 December 2004.

44. (1) Section 1015R1.0.1.2 of the Regulation is revoked.

(2) Subsection 1 applies from the taxation year 2003.

45. (1) Section 1015R1.1 of the Regulation is amended by replacing “annulé” in the portion of the French text of the second paragraph before paragraph *a* by “révoqué”.

46. (1) Section 1015R2.1 of the Regulation is amended

(1) by replacing “the Act respecting the Ministère de l’Industrie et du Commerce (R.S.Q., c. M-17)” in paragraph *f.0.1* by “the Act respecting the Ministère du Développement économique et régional et de la Recherche (2003, c. 29)”;

(2) by adding the following after paragraph *f.3*:

“(f.4) the amount that may be deductible by the employee under section 350.1 of the Act by virtue of subparagraph *a* of the first paragraph of section 350.2 of the Act.”.

(2) Paragraph 1 of subsection 1 has effect from 23 March 2004.

(3) Paragraph 2 of subsection 1 applies from the taxation year 2003.

47. (1) Section 1015R2.1.1 of the Regulation is amended

(1) by replacing “the Act respecting the Ministère de l’Industrie et du Commerce (R.S.Q., c. M-17)” in the portion before paragraph *a* by “the Act respecting the Ministère du Développement économique et régional et de la Recherche (2003, c. 29)”;

(2) by replacing “150%” in paragraph *a* by “112.5%”;

(3) by replacing “125%” in paragraphs *b* and *c* by “93.75%”;

(4) by replacing “100%” in paragraph *d* by “75%”.

(2) Paragraph 1 of subsection 1 has effect from 23 March 2004.

(3) Paragraphs 2 to 4 of subsection 1 apply in respect of securities acquired after 12 June 2003.

48. (1) Section 1015R2.2 of the Regulation is amended by replacing “the Act respecting the Ministère de l’Industrie et du Commerce (R.S.Q., c. M-17)” in paragraph *c* by “the Act respecting the Ministère du Développement économique et régional et de la Recherche (2003, c. 29)”.

(2) Subsection 1 has effect from 23 March 2004.

49. (1) Section 1015R2.3 of the Regulation is amended by replacing subparagraph *a* of the second paragraph by the following:

“(a) the aggregate of the amounts that may be deductible by the employee for the year under section 336.0.3 of the Act and section 350.1 of the Act by virtue of subparagraph *b* of the first paragraph of section 350.2 of the Act; and”.

(2) Subsection 1 applies from the taxation year 2003. However, where subparagraph *a* of the second paragraph of section 1015R2.3 of the Regulation applies in respect of pay periods that end before 1 January 2004, it shall be read without reference to “by virtue of subparagraph *b* of the first paragraph of that section”.

50. Section 1015R5 of the Regulation is amended by replacing “50” wherever it occurs in the fourth paragraph by “\$50”.

51. (1) Section 1015R9 of the Regulation is amended by striking out “or under section 776.70 of the Act” in the second paragraph.

(2) Subsection 1 applies from the taxation year 2003.

52. (1) Section 1015R11 of the Regulation is amended by striking out paragraphs *e* to *g*.

(2) Subsection 1 applies in respect of amounts paid after 31 December 2004.

53. (1) The Regulation is amended by inserting the following after section 1015R11:

“**1015R11.0.1.** Subject to the third paragraph, an employer who makes a payment described in the second paragraph must deduct 16% of the amount.

The payment to which the first paragraph refers is

(a) a payment made during the lifetime of an annuitant, within the meaning of paragraph *d* of section 961.1.5 of the Act, under a registered retirement income fund of the annuitant;

(b) a payment made out of or under a registered retirement savings plan during the lifetime of an annuitant, within the meaning of paragraph *b* of section 905.1 of the Act, of such a plan for whom a retirement income is provided by the plan, other than a payment made by a person who has reasonable grounds to believe that the payment is deductible in computing an individual’s income under section 924 of the Act; or

(c) a payment that is a benefit of a new plan referred to in section 914 of the Act or under such a plan, other than, where section 914 of the Act applies to the plan after 25 May 1976, a payment made in a taxation year subsequent to the taxation year during which that section 914 applies to the plan.

No amount shall be deducted by the employer on the amount of a payment in respect of an employee that is a direct transfer made by the employer to a trustee under a deferred profit sharing plan or a registered pension plan, to the issuer within the meaning of paragraph *c* of section 905.1 of the Act of a registered retirement savings plan, to a person licensed or otherwise authorized under the laws of Canada or a province to carry on an annuities business in Canada, or to the carrier within the meaning of paragraph *b* of section 961.1.5 of the Act of a registered retirement income fund, where the amount is deductible in computing the employee's income under any of paragraphs *d* to *f* of section 339 of the Act."

(2) Subsection 1 applies in respect of amounts paid after 31 December 2004.

54. Section 1015R13.1 of the Regulation is amended by replacing "annulé" and "l'annulation" in the French text of the second paragraph by, respectively, "révoqué" and "la révocation".

55. (1) Section 1015R14.1 of the Regulation is amended by replacing "1015R14.3.1" by "1015R14.3.2".

(2) Subsection 1 applies in respect of remuneration paid after 31 December 2001.

56. (1) Section 1015R14.2 of the Regulation is amended by replacing "section 1015R14.3.1" in the portion before paragraph *a* by "sections 1015R14.3.1 and 1015R14.3.2".

(2) Subsection 1 applies in respect of remuneration paid after 31 December 2001.

57. (1) Section 1015R14.3 of the Regulation is amended by replacing "section 1015R14.3.1" in the portion before subparagraph *a* of the first paragraph by "sections 1015R14.3.1 and 1015R14.3.2".

(2) Subsection 1 applies in respect of remuneration paid after 31 December 2001.

58. (1) The Regulation is amended by inserting the following after section 1015R14.3.1:

"**1015R14.3.2.** Where the sixth paragraph of section 1015 of the Act applies in relation to an amount that an employer must pay to the Minister under that section in respect of remuneration that the employer pays during a particular month of a particular calendar year, the employer must, except if the employer notifies the Minister of the employer's intention not to have the provisions of this section apply, pay that amount on or before

(a) 15 April of the particular calendar year, if the remuneration is paid in January, February or March of the particular calendar year;

(b) 15 July of the particular calendar year, if the remuneration is paid in April, May or June of the particular calendar year;

(c) 15 October of the particular calendar year, if the remuneration is paid in July, August or September of the particular calendar year;

(d) 15 January of the calendar year following the particular calendar year, if the remuneration is paid in October, November or December of the particular calendar year; or

(e) despite subparagraphs *a* to *d*, the fifteenth day of the month following the month, called "month in which the notice was sent" in this subparagraph and the second paragraph, in the particular calendar year in which the Minister sends to the employer the notice of change in the frequency of payment referred to in subparagraph *a* of the seventh paragraph of section 1015, if the remuneration is paid in the month in which the notice was sent or in a previous month of the quarter referred to in any of subparagraphs *a* to *d* that includes the month in which the notice was sent.

In addition, where subparagraph *e* of the first paragraph applies, the employer must pay to the Minister any amount required under section 1015 of the Act in respect of remuneration that the employer pays in a month of the particular calendar year that is subsequent to the month in which the notice was sent, on or before the fifteenth day of the month following the month in which the remuneration was paid."

(2) Subsection 1 applies in respect of remuneration paid after 31 December 2001.

59. (1) Section 1015R16.1 of the Regulation is amended by replacing "1015R14.3.1" by "1015R14.3.2".

(2) Subsection 1 applies in respect of remuneration paid after 31 December 2001.

60. (1) Section 1029.8.1R0.2 of the Regulation is amended

(1) by replacing paragraph *o* by the following:

“(o) Cintech agroalimentaire;”;

(2) by replacing the period at the end of paragraph *t* by a semi-colon;

(3) by adding the following after paragraph *t*:

“(u) the Centre de recherche appliquée en technologies maritimes (Innovation Maritime);

(v) the Centre de transfert technologique en écologie industrielle (CTTEI);

(w) the Centre collégial de transfert de technologie en oléochimie industrielle (OLEOTEK);

(x) the Centre collégial de transfert de technologie en transport avancé;

(y) the Service d’innovation et de transfert technologiques pour l’entreprise (SITTE) inc.”.

(2) Paragraph 1 of subsection 1 has effect from 10 April 2003.

(3) Paragraph 2 of subsection 1 and paragraph 3 of that subsection, where it enacts paragraphs *u* to *x* of section 1029.8.1R0.2 of the Regulation, apply in respect of scientific research and experimental development carried out after 25 August 2002 under an eligible research contract entered into after that date.

(4) Paragraph 3 of subsection 1, where it enacts paragraph *y* of section 1029.8.1R0.2 of the Regulation, applies in respect of scientific research and experimental development carried out after 27 August 2003 under an eligible research contract entered into after that date.

61. (1) Section 1029.8.21.17R1 of the Regulation is amended

(1) by inserting the following after paragraph *a*:

“(a.1) the Centre collégial de transfert de technologie en oléochimie industrielle (OLEOTEK);

(a.2) the Centre collégial de transfert de technologie en transport avancé;”;

(2) by inserting the following after paragraph *d*:

“(d.1) the Centre de recherche appliquée en technologies maritimes (Innovation Maritime);”;

(3) by inserting the following after paragraph *i*:

“(i.1) the Centre de transfert technologique en écologie industrielle (CTTEI);”;

(4) by striking out paragraph *j*;

(5) by inserting the following after paragraph *p*:

“(p.1) Cintech agroalimentaire;”.

(2) Paragraphs 1 to 3 of subsection 1 apply in respect of qualified expenditures incurred after 25 August 2002 relating to goods or services offered after that date.

(3) Paragraphs 4 and 5 of subsection 1 have effect from 10 April 2003.

62. (1) The Regulation is amended by inserting the following after section 1029.8.34R2:

“**1029.8.36.0.17R1.** For the purposes of paragraph *a* of the definition of “eligible facility” in the first paragraph of section 1029.8.36.0.17 of the Act, a prescribed body is, as the case may be,

(a) if the biotechnology development centre is that of Laval, the Institut national de la recherche scientifique (INRS);

(b) if the biotechnology development centre is that of Lévis:

i. the department of chemistry and biology at the Cégep de Lévis-Lauzon, or

ii. TRANS BIO TECH Centre collegial de transfert en biotechnologies;

(c) if the biotechnology development centre is that of Saint-Hyacinthe:

i. the Food Research and Development Centre,

ii. Cintech agroalimentaire, or

iii. the Institut de biotechnologie vétérinaire et alimentaire (IBVA); or

(d) if the biotechnology development centre is that of Sherbrooke:

i. the Centre de recherche clinique at the Centre hospitalier universitaire de Sherbrooke, or

ii. the faculty of medicine of Université de Sherbrooke.”.

(2) Subsection 1 has effect from 30 March 2001. However,

(1) where section 1029.8.36.0.17R1 of the Regulation applies before 20 March 2002, it shall be read as follows:

“**1029.8.36.0.17R1.** For the purposes of paragraph *a* of the definition of “eligible facility” in the first paragraph of section 1029.8.36.0.17 of the Act, the Institut national de la recherche scientifique (INRS) is a prescribed body.”;

(2) where section 1029.8.36.0.17R1 of the Regulation applies between 19 March 2002 and 11 July 2002, it shall be read without reference to paragraphs *b* and *c*.

63. (1) Sections 1029.9R1 and 1029.9R2 of the Regulation are revoked.

(2) Subsection 1 has effect from 14 June 2001.

64. (1) Section 1056.4R1 of the Regulation is amended

(1) by replacing subparagraph *a* of the first paragraph by the following:

“(a) in subsection 2 of section 96, any of sections 101.6, 110.1 and 180 to 182, the second paragraph of section 242, any of sections 243, 257.2, 279, 280.3, 284, 286.1 and 299, any of paragraphs *c*, *d* and *e* of section 418.23 or 418.24, any of sections 442, 444, 450, 453, 454 and 477, paragraph *a* of section 485.21, section 499 or 502, paragraph *f* of section 578.1, any of sections 656.4, 659 and 737.8, subparagraph ii of paragraph *b* of section 785.2, paragraph *d* of that section 785.2 or any of sections 851.28, 935.7 and 1054 of the Act;”;

(2) by replacing subparagraph *a* of the second paragraph by the following:

(a) a reference to any of sections 242, 243, 499 and 737.8 of the Act is a reference to that section as it read before its revocation;”.

(2) Paragraph 1 of subsection 1 has effect from 11 April 2002.

65. (1) Section 1086R1 of the Regulation is amended by adding the following paragraph after the fourth paragraph:

“Where a particular qualifying person, within the meaning of section 47.18 of the Act, has agreed to sell or issue a security, within the meaning of that section, of the particular qualifying person or of a qualifying person with which it does not deal at arm’s length, to a taxpayer who is an employee of the particular qualifying person or of a qualifying person with which it does not deal at arm’s length, and the taxpayer has acquired the security under the agreement in circumstances to which section 58.0.1 of the Act applied, each of the particular qualifying person, the qualifying person of which the security is acquired and the qualifying person which is the taxpayer’s employer shall, for the taxation year in which the security is acquired, file an information return in prescribed form in respect of the benefit that the taxpayer would be deemed to have received, but for section 58.0.1, because of the taxpayer’s office or employment in that year and, for that purpose, an information return filed by one of the qualifying persons in respect of the taxpayer’s acquisition of the security is deemed to be filed by each of the qualifying persons.”.

(2) Subsection 1 applies from the taxation year 2000.

66. (1) Section 1086R6.1 of the Regulation is amended by striking out “or would, but for Title II of Book V.2.1 of Part I of the Act,” in paragraph *b*.

(2) Subsection 1 applies from the taxation year 2003.

67. (1) Section 1086R7.6 of the Regulation is amended by striking out “or that would be so deductible but for Title II of Book V.2.1 of Part I of the Act,”.

(2) Subsection 1 applies from the taxation year 2003.

68. (1) The Regulation is amended by inserting the following after section 1086R8.8:

“**1086R8.8.1.** The Société de l’assurance automobile du Québec shall issue, for a calendar year, an information return to an eligible taxpayer in respect of each taxi owner’s permit of which the taxpayer is the holder.

The information return that must be issued to an eligible taxpayer under the first paragraph shall be sent to the taxpayer at the taxpayer’s last known address or delivered personally to the taxpayer, on or before the last day of February of the following year.

In this section, “eligible taxpayer”, “taxi owner’s permit” and “holder” have the meaning assigned by the first paragraph of section 1029.8.36.59.9 of the Act.”.

(2) Subsection 1 has effect from 1 January 2001.

69. (1) Section 1086R8.20 of the Regulation is amended

(1) by replacing the second paragraph by the following:

“The certificate must contain, in addition to the information required by subparagraphs *a* to *f* of the first paragraph of section 1029.8.120 of the Act, the individual’s name and address and social insurance number, and two copies of the certificate must be sent to the individual at the individual’s last known address or delivered personally to the individual, on or before the last day of February of the following year.”;

(2) by striking out the third paragraph.

(2) Paragraph 2 of subsection 1 applies in respect of certificates issued after 31 December 2004.

70. (1) The Regulation is amended by inserting the following after section 1086R8.23:

“**1086R8.24.** Every minister or body responsible for rendering a decision or issuing a certificate or similar document for the purposes of the Act and, where applicable, for revoking such a document shall send to the Minister an information return containing a list of the documents that the minister or body issues in any month, and the information that the documents contain that is necessary for the purposes of the Act.

Such an information return must also be sent to the Minister in respect of any documents referred to in the first paragraph that are subsequently amended or revoked by the minister or body in any month.

The information returns referred to in the first and second paragraphs must be sent to the Minister on or before the last day of the month that follows the month in which a document referred to in the first paragraph is issued, amended or revoked.”.

(2) Subsection 1 applies in respect of decisions rendered and certificates or similar documents issued, amended or revoked after 31 December 2004.

71. (1) Section 1086R13 of the Regulation is amended by inserting “with the exception of the return required by section 1086R8.8.1 and” after “this Title.”.

(2) Subsection 1 has effect from 1 January 2001.

72. (1) Section 1086R17 of the Regulation is amended by replacing the first paragraph by the following:

“**1086R17.** Every person required under this Title to file an information return, other than the information returns required by sections 1086R8.24 and 1086R23.12, shall, subject to the second paragraph, send to each person in respect of whom the return is filed two copies of the part of the return concerning the person; the copies of the return must be sent to the person at the person’s last known address or delivered personally to the person, on or before the day on which the return is required to be sent to the Minister.”.

(2) Subsection 1 applies from 1 January 2005.

73. (1) Section 1086R23.1 of the Regulation is amended by striking out the third paragraph.

(2) Subsection 1 applies from the taxation year 2003.

74. (1) The Regulation is amended by inserting the following after section 1086R23.16:

“**1086R23.17.** Every lessor who leases to an individual a dwelling that is a self-contained domestic establishment or a room referred to in section 1029.8.61.1.1 of the Act shall file an information return, in prescribed form, in respect of the individual, where

(a) the individual declared to the lessor, before the initial lease was entered into or, as the case may be, before its renewal, that at some time during the stipulated length of the initial lease or, as the case may be, the renewed lease, the individual will attain the age of 70, or an individual with whom the individual is to share the dwelling will attain the age of 70; and

(b) the agreed rent stipulated or to be stipulated in the lease relating to the dwelling, including the rent that may be stipulated in a schedule to the lease pursuant to the Regulation respecting mandatory lease forms and the particulars of a notice to a new lessee, made by Order in Council 907-96 dated 17 July 1996, in respect of services in addition to those stipulated in the lease that are offered to a lessee because of the lessee’s personal condition, will include the cost of one or more eligible services within the meaning of the definition of “eligible service” in the first paragraph of section 1029.8.61.1 of the Act.

The lessor must send the information return referred to in the first paragraph to the Minister within ten days after the lease has been entered into or, in the case of a renewed lease, on or before its renewal date, and the lessor must also send to the individual in respect of whom the information return is filed, within the same time, a copy of the return.

The lessor is not required to file a new information return under the first paragraph where the dwelling lease is renewed on terms that do not entail a change in the information return previously filed.”.

(2) Subsection 1 applies in respect of leases entered into or renewed after 31 December 2002.

75. (1) Section 1088R14 of the Regulation is amended by inserting “737.18.28, 737.18.34,” after “737.18.10,” in the second paragraph.

(2) Subsection 1 applies from the taxation year 2000. However, where the second paragraph of section 1088R14 of the Regulation applies to the taxation year 2000, it shall be read without reference to “737.18.28,”.

76. (1) Chapter IX of Title XXX of the Regulation is revoked.

(2) Subsection 1 has effect from 28 June 1999.

77. (1) Title XXXI.1 of the Regulation is revoked.

(2) Subsection 1 applies in respect of gifts made after 11 July 2002.

78. (1) Class 12 of Schedule B to the Regulation is amended

(1) by replacing subparagraph *t* of the first paragraph by the following:

“(*t*) an incorporeal property acquired by the taxpayer after 16 May 1989 and before 13 June 2003, or after 12 June 2003 and before 13 June 2004 if it is referred to in the sixth paragraph, in the course of a technology transfer that must begin to be used within a reasonable period following that acquisition and that must be used for at least the entire period covering the process of implementing the innovation or invention relative to that technology transfer, by the taxpayer and, where applicable, by any other person who, before the end of that period, acquired the property in any of the circumstances described in section 130R71, only in Québec and primarily in the course of carrying on a business.”;

(2) by replacing the portion of the second paragraph before subparagraph *a* by the following:

“Property acquired by the taxpayer after 12 May 1988 and before 13 June 2003, or after 12 June 2003 and before 13 June 2004 if it is referred to in the sixth paragraph, that is not referred to in the third paragraph and that consists of a property”;

(3) by replacing the portion of the fourth paragraph before subparagraph *a* by the following:

“Property that would otherwise be included in another class that is acquired by the taxpayer after 14 March 2000 and before 13 June 2003, or after 12 June 2003 and before 13 June 2004 if it is referred to in the sixth paragraph, that is not property acquired pursuant to an obligation in writing entered into before 15 March 2000 or the construction of which, by or on behalf of the taxpayer, had begun by 14 March 2000, and that”;

(4) by adding the following after the fifth paragraph:

“Property to which subparagraph *t* of the first paragraph and the second and fourth paragraphs refer is property acquired pursuant to an obligation in writing entered into before 13 June 2003 or the construction of which, by or on behalf of the taxpayer, had begun by that date.”.

(2) Subsection 1 has effect from 13 June 2003.

79. 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 Licenses Act*

Licenses Act

(R.S.Q., c. L-3, ss. 5, 1st par., subpar. *d* and 3rd par. and 79.11, 1st par., subpar. *b*)

1. (1) Section 9 of the Regulation respecting the application of the Licenses Act is amended by replacing “in subparagraph” in paragraph *a* by “in subparagraphs *b* and”.

(2) Subsection 1 applies in respect of beer acquired by a retailer after 29 March 2001. It also applies in respect of beer acquired by a retailer before 30 March 2001 for which the retailer claims reimbursement of the duty of 7.5% provided for in subparagraph *b* of the first paragraph of section 79.11 of the Licenses Act (R.S.Q., c. L-3) after 29 March 2001.

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

* The Regulation respecting the application of the Licenses Act (R.R.Q., 1981, c. L-3, r.1) was last amended by the regulation made by Order in Council 1470-2002 dated 11 December 2002 (2002, *G.O.* 2, 6552). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Québec Official Publisher, 2004, updated to 1 September 2004.

Regulation to amend the Regulation respecting the application of the Act respecting real estate tax refund*

An Act respecting property tax refund (R.S.Q., c. R-20.1, s. 41)

1. (1) The title of the Regulation respecting the application of the Act respecting real estate tax refund is replaced in the English text by the following:

“Regulation respecting the application of the Act respecting property tax refund”.

An Act respecting property tax refund (R.S.Q., c. R-20.1)

(2) Subsection 1 has effect from 22 October 1999.

2. (1) Section 1 of the Regulation is amended

(1) by replacing the English text of the first paragraph by the following:

“1. Every owner of an immovable who must, under section 14 of the Act respecting property tax refund (R.S.Q., c. R-20.1), send a certificate in respect of the property tax ascribed to a dwelling inhabited by a person referred to in section 2 of that Act and containing the information prescribed by the Minister of Revenue, must send a copy of the certificate to the Minister of Revenue on or before the last day of February of each year in respect of the preceding calendar year.”;

(2) by replacing the second paragraph by the following:

“The taxpayer must, within the same time, supply each lessee of a dwelling in respect of whom a certificate has been completed with two copies of the certificate; the copies must be sent to the lessee at the lessee’s last known address or delivered personally to the lessee”.

(2) Paragraph 1 of subsection 1 has effect from 22 October 1999.

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

* The Regulation respecting the application of the Act respecting real estate tax refund (R.R.Q., 1981, c. R-20, r.1) has not been amended since the last revision in 1981.

Regulation to amend the Regulation respecting the Québec sales tax*

An Act respecting the Québec sales tax (R.S.Q., c. T-0.1, s. 677, 1st par., subpars. 10.1, 52.1, 53, 55.1 and 57 and 2nd par.; 2004, c. 8, s. 216)

1. Section 505.1R1 of the Regulation respecting the Québec sales tax is amended by replacing the portion of paragraph 3 before subparagraph *a* by the following:

“(3) the collection officer who files an application for a rebate shall provide, at the request of the Minister and within the time fixed by the Minister, for each person in respect of whom a bad debt is written off, the following information:”.

2. Section 518R9 of the Regulation is amended by replacing “3” in the last paragraph by “six”.

3. (1) Schedule I to the Regulation is amended by inserting “Société québécoise des auteurs dramatiques inc.” in alphabetical order.

(2) Subsection 1 has effect from 1 July 2002.

4. (1) Schedule II.2 to the Regulation is amended

(1) by striking out the territorial entity “Les Hauteurs;” in the tourist region of Gaspésie;

(2) by inserting the following tourist regions and included territorial entities in alphabetical order:

“Abitibi-Témiscamingue

Amos; Angliers; Authier; Authier-Nord; Barraute; Béarn; Belcourt; Belleterre; Berry; Champneuf; Chazel; Clermont; Clerval; Duhamel-Ouest; Duparquet; Dupuy; Fugèreville; Gallichan; Guérin; Kebaowek; Kipawa; La Corne; La Morandière; La Motte; La Reine; La Sarre; Lac-Chicobi; Lac-Despinassy; Lac-Duparquet; Lac-Fouillac; Lac-Granet; Lac-Metei; Lac-Simon; Laforce; Landrienne; Latulipe-et-Gaboury; Launay; Laverlochère; Lorrainville; Macamic; Malartic; Matchi-Manitou; Moffet; Nédélec; Normétal; Notre-Dame-du-Nord; Palmarolle; Pikogan; Poularies; Preissac; Rapide-Danseur; Rémigny; Réservoir-Dozois; Rivière-Héva; Rivière-Kipawa; Rivière-Ojima; Rochebaucourt;

* The Regulation respecting the Québec sales tax, made by Order in Council 1607-92 dated 4 November 1992 (1992, *G.O.* 2, 4952), 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 September 2004.

Roquemaure; Rouyn-Noranda; Saint-Bruno-de-Guigues; Saint-Dominique-du-Rosaire; Saint-Édouard-de-Fabre; Saint-Eugène-de-Guigues; Saint-Félix-de-Dalquier; Saint-Lambert; Saint-Marc-de-Figuery; Saint-Mathieu-d'Harricana; Sainte-Germaine-Boulé; Sainte-Gertrude-Manneville; Sainte-Hélène-de-Mancebourg; Senneterre (Paroisse); Senneterre (Ville); Taschereau; Témiscaming; Timiskaming; Trécesson; Val-d'Or; Val-Saint-Gilles; Ville-Marie.

Bas-Saint-Laurent

Auclair; Biencourt; Cabano; Cacouna; Dégelis; Esprit-Saint; Kamouraska; La Pocatière; La Trinité-des-Monts; Lac-Boisbouscache; Lac-des-Aigles; Lac-Huron; Le Bic; Lejeune; Les Hauteurs; L'Isle-Verte; Mont-Carmel; Notre-Dame-des-Neiges; Notre-Dame-des-Sept-Douleurs; Notre-Dame-du-Lac; Notre-Dame-du-Portage; Packington; Petit-Lac-Sainte-Anne; Picard; Pohénégamook; Rimouski; Rivière-Bleue; Rivière-du-Loup; Rivière-Ouelle; Saint-Alexandre-de-Kamouraska; Saint-Anaclet-de-Lessard; Saint-André; Saint-Antonin; Saint-Arsène; Saint-Athanase; Saint-Bruno-de-Kamouraska; Saint-Charles-Garnier; Saint-Clément; Saint-Cyprien; Saint-Denis; Saint-Donat; Saint-Éloi; Saint-Elzéar-de-Témiscouata; Saint-Épiphanie; Saint-Eugène-de-Ladrière; Saint-Eusèbe; Saint-Fabien; Saint-François-Xavier-de-Viger; Saint-Gabriel-de-Rimouski; Saint-Gabriel-Lalemant; Saint-Georges-de-Cacouna (Paroisse); Saint-Georges-de-Cacouna (Village); Saint-Guy; Saint-Honoré-de-Témiscouata; Saint-Hubert-de-Rivière-du-Loup; Saint-Jean-de-Dieu; Saint-Jean-de-la-Lande; Saint-Joseph-de-Kamouraska; Saint-Juste-du-Lac; Saint-Louis-du-Ha! Ha!; Saint-Marc-du-Lac-Long; Saint-Marcellin; Saint-Mathieu-de-Rieux; Saint-Médard; Saint-Michel-du-Squatec; Saint-Modeste; Saint-Narcisse-de-Rimouski; Saint-Onésime-d'Ixworth; Saint-Pacôme; Saint-Pascal; Saint-Paul-de-la-Croix; Saint-Philippe-de-Néri; Saint-Pierre-de-Lamy; Saint-Simon; Saint-Valérien; Sainte-Anne-de-la-Pocatière; Sainte-Françoise; Sainte-Hélène; Sainte-Luce; Sainte-Rita; Trois-Pistoles; Whitworth.

Lanaudière

Baie-Atibenne; Baie-de-la-Bouteille; Baie-Obaoca; Berthierville; Charlemagne; Chertsey; Crabtree; Entrelacs; Joliette; La Visitation-de-l'Île-Dupas; Lac-Cabasta; Lac-des-Dix-Milles; Lac-Devenyns; Lac-du-Taureau; Lac-Legendre; Lac-Matawin; Lac-Minaki; Lac-Santé; Lanoraie; L'Assomption; Lavaltrie; L'Épiphanie (Paroisse); L'Épiphanie (Ville); Manawan; Mandeville; Mascouche; Notre-Dame-de-la-Merci; Notre-Dame-de-Lourdes; Notre-Dame-des-Prairies; Rawdon; Repentigny; Saint-Alexis (Paroisse); Saint-Alexis (Village); Saint-Alphonse-Rodriguez; Saint-Ambroise-de-Kildare; Saint-Barthélemy; Saint-Calixte; Saint-Charles-Borromée; Saint-Cléophas-de-Brandon; Saint-Côme; Saint-Cuthbert; Saint-Damien; Saint-Didace; Saint-Donat; Saint-Esprit; Saint-Félix-de-Valois; Saint-Gabriel; Saint-Gabriel-de-Brandon;

Saint-Guillaume-Nord; Saint-Ignace-de-Loyola; Saint-Jacques; Saint-Jean-de-Matha; Saint-Liguori; Saint-Lin-Laurentides; Saint-Michel-des-Saints; Saint-Norbert; Saint-Paul; Saint-Pierre; Saint-Roch-de-l'Achigan; Saint-Roch-Ouest; Saint-Sulpice; Saint-Thomas; Saint-Zénon; Sainte-Béatrix; Sainte-Élisabeth; Sainte-Émélie-de-l'Énergie; Sainte-Geneviève-de-Berthier; Sainte-Julienne; Sainte-Marcelline-de-Kildare; Sainte-Marie-Salomé; Sainte-Mélanie; Terrebonne.

Mauricie

Batiscan; Champlain; Charette; Coucoucache; Grandes-Piles; Hérouxville; La Tuque; Lac-aux-Sables; Lac-Boulé; Lac-Masketsi; Lac-Normand; Louiseville; Maskinongé; Notre-Dame-de-Montauban; Notre-Dame-du-Mont-Carmel; Obedjiwan; Rivière-de-la-Savane; Saint-Adelphe; Saint-Alexis-des-Monts; Saint-Barnabé; Saint-Boniface; Saint-Édouard-de-Maskinongé; Saint-Élie; Saint-Étienne-des-Grès; Saint-Justin; Saint-Léon-le-Grand; Saint-Luc-de-Vincennes; Saint-Mathieu-du-Parc; Saint-Maurice; Saint-Narcisse; Saint-Paulin; Saint-Prosper; Saint-Roch-de-Mékinac; Saint-Sévère; Saint-Séverin; Saint-Stanislas; Saint-Tite; Sainte-Angèle-de-Prémont; Sainte-Anne-de-la-Pérade; Sainte-Geneviève-de-Batiscan; Sainte-Thècle; Sainte-Ursule; Shawinigan; Trois-Rives; Trois-Rivières; Wemotaci; Yamachiche.”.

(2) Paragraph 1 of subsection 1 has effect from 1 July 2003.

(3) Paragraph 2 of subsection 1 applies

(1) with respect to the tourist region of Abitibi-Témiscamingue and the included territorial entities, in respect of the supply of a sleeping-accommodation unit that is invoiced after 30 June 2004 by the operator of a sleeping-accommodation establishment for occupancy after that date, except if the price of the unit was fixed pursuant to an agreement entered into before 1 July 2004 between the operator of the establishment and a travel agent within the meaning of section 2 of the Travel Agents Act (R.S.Q., c. A-10), a foreign tour operator or a convention organizer that supplies the sleeping-accommodation units to the attendees and where the occupancy of the unit occurs between 30 June 2004 and 1 April 2005;

(2) with respect to the tourist regions of Bas-Saint-Laurent, Lanaudière and Mauricie and the included territorial entities, in respect of the supply of a sleeping-accommodation unit that is invoiced after 31 March 2004 by the operator of a sleeping-accommodation establishment for occupancy after that date, except if the price of the unit was fixed pursuant to an agreement entered into before 1 April 2004 between the operator of the establishment and a travel agent within the meaning

of section 2 of the Travel Agents Act (R.S.Q., c. A-10), a foreign tour operator or a convention organizer that supplies the sleeping-accommodation units to the attendees and where the occupancy of the unit occurs between 31 March 2004 and 1 January 2005.

5. (1) Schedule III to the Regulation is amended

(1) by inserting “Bureau de décision et de révision en valeurs mobilières” in alphabetical order;

(2) by replacing, in alphabetical order, “Commission des valeurs mobilières du Québec” and “Régie de l’assurance-dépôts du Québec” by “Agence nationale d’encadrement du secteur financier”, “Local legal aid corporations” by “Local legal aid centres”, “Regional legal aid corporations” by “Regional legal aid centres” and “Inspector General of Financial Institutions” by “Enterprise registrar”.

(2) Paragraph 1 of subsection 1 has effect from 1 February 2004.

(3) Paragraph 2 of subsection 1 has effect from

(1) 1 February 2004 as regards the Agence nationale d’encadrement du secteur financier and the Enterprise registrar;

(2) 26 September 1996 as regards the Local legal aid centres and the Regional legal aid centres.

6. 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*, 10.8, 2nd par., subpar. *d*, 2nd par., subpar. *d*, 40.4, 2nd par., 40.5, 50.0.7, 1st par., 50.0.12, pars. 3 and 4 and 56)

1. Section 0R2 of the English text of the Regulation respecting the application of the Fuel Tax Act is replaced by the following:

“**0R2.** For the purpose of facilitating the finding of the provisions of the Act giving rise to a regulatory provision, the figures that precede the letter R in the numbering of this Regulation refer, for the purpose of guidance only, to the section of the Act providing for the regulatory provision.”.

2. (1) Section 2R3 of the Regulation is amended by striking out “New-Brunswick, Labrador or” in paragraph *a*.

(2) Subsection 1 has effect from 1 November 2003. However, it does not apply in respect of gasoline that a retail dealer has in stock at midnight on 31 October 2003, for which an amount equal to the tax established in section 2 of the Fuel Tax Act (R.S.Q., c. T-1) was collected.

For the purposes of this subsection, gasoline that a retail dealer has in stock at midnight on 31 October 2003 includes gasoline acquired by the retail dealer but as yet undelivered to the retail dealer at that time.

3. Section 10.8R1 of the Regulation is amended by replacing the portion of paragraph *c* before subparagraph *i* by the following:

“(c) the collection officer who files an application for a refund shall provide, at the request of and within the time fixed by the Minister, for each person in respect of whom a bad debt is written off, the following information:”.

4. (1) Section 27.1R1 of the Regulation is amended

(1) by replacing “Inspector General of Financial Institutions” in paragraph *a* by “enterprise registrar”;

(2) by replacing “Inspector General of Financial Institutions” in paragraph *c* by “enterprise registrar”.

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

5. Section 40.4R2 of the Regulation is amended by replacing “Senior Director of the Direction principale des enquêtes at the Direction générale de la législation et des enquêtes” by “a public servant who holds the position of Senior Director of Investigations, Director of Investigations (Québec) or Director of Investigations (Montréal) at the Direction principale des enquêtes within the Direction générale de la législation et des enquêtes of the Ministère du Revenu”.

6. Section 50.0.7R1 of the Regulation is amended by replacing “decal, \$5” in paragraph *b* by “pair of decals, \$10”.

* 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 710-2004 (2004, *G.O.* 2, 2297). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Québec Official Publisher, 2004, updated to 1 September 2004.

7. Section 50.0.12R1 of the Regulation is amended by replacing the second paragraph by the following:

“For the purposes of the first paragraph, the expression “gross weight” means the weight of a motor vehicle and its load that is indicated on the vehicle’s registration certificate. However, in the absence of such an indication or where the weight of a motor vehicle and its load, without regard to the vehicle’s registration certificate, is greater than 11,797 kilograms, the expression means the weight of the vehicle and its load or its load capacity.”

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

6595

M.O., 2004-019

Order of the Minister of Health and Social Services making the Regulation to amend the Regulation respecting the List of medications covered by the basic prescription drug insurance plan dated 13 December 2004

An Act respecting prescription drug insurance (R.S.Q., c. A-29.01)

THE MINISTER OF HEALTH AND SOCIAL SERVICES,

CONSIDERING section 60 of the Act respecting prescription drug insurance (R.S.Q., c. A-29.01);

CONSIDERING Order 1999-014 dated 15 September 1999 of the Minister of State for Health and Social Services and Minister of Health and Social Services making the Regulation respecting the List of medications covered by the basic prescription drug insurance plan;

CONSIDERING that it is necessary to amend the List of medications attached to that Regulation;

CONSIDERING that the Conseil du médicament has been consulted on the draft regulation;

MAKES the Regulation to amend the Regulation respecting the List of medications covered by the basic prescription drug insurance plan, the text of which is attached hereto.

Québec, 13 December 2004

PHILIPPE COUILLARD,
Minister of Health and Social Services

Regulation to amend the Regulation respecting the List of medications covered by the basic prescription drug insurance plan*

An Act respecting prescription drug insurance (R.S.Q., c. A-29.01, s. 60)

1. The Regulation respecting the List of medications covered by the basic prescription drug insurance plan is amended, in the List of medications attached thereto, by replacing the information accompanying the following medications by the following information:

* The Regulation respecting the List of medications covered by the basic prescription drug insurance plan, made by Minister’s Order 1999-014 dated 15 September 1999 (1999, *G.O.* 2, 3197) of the Minister of State for Health and Social Services and Minister of Health and Social Services, was last amended by Minister’s Orders 2003-010 dated 10 September 2003 (2003, *G.O.* 2, 2915A), 2003-012 dated 28 October 2003 (2003, *G.O.* 2, 3288), 2003-013 dated 2 December 2003 (2003, *G.O.* 2, 3472), 2004-002 dated 19 January 2004 (2004, *G.O.* 2, 828), 2004-006 dated 15 April 2004 (2004, *G.O.* 2, 1376), 2004-008 dated 17 June 2004 (2004, *G.O.* 2, 2028), 2004-013 dated 21 September 2004 (2004, *G.O.* 2, 2864) and 2004-015 dated 15 November 2004 (2004, *G.O.* 2, 3157) of that Minister. For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Éditeur officiel du Québec, 2004, updated to 1 September 2004.