

Gouvernement du Québec

**O.C. 654-2005, 23 June 2005**

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

**Regulation**  
— **Amendments**

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

WHEREAS, under the first paragraph of section 7.9 of the Tobacco Tax Act (R.S.Q., c. I-2), amended by section 13 of chapter 1 of the Statutes of 2005, every person who, in Québec, transports raw tobacco or packages of tobacco intended for sale shall, in respect of each load, draw up or cause to be drawn up a manifest or waybill in accordance with the requirements prescribed by regulation, for the raw tobacco or the packages of tobacco transported;

WHEREAS, under the first paragraph of section 7.10 of the Act, replaced by section 14 of chapter 1 of the Statutes of 2005, the storer or carrier must keep a register, in the manner prescribed by regulation, setting out the handling of the stored raw tobacco or packages of tobacco and the deliveries made of raw tobacco or packages of tobacco, as the case may be;

WHEREAS under section 13.1 of the Act, every package of tobacco prescribed by regulation that is intended for retail sale in Québec and that is in Québec must be identified by the persons, in the manner and on the conditions prescribed by regulation;

WHEREAS the Regulation respecting the application of the Tobacco Tax Act made by Order in Council 1929-86 dated 16 December 1986 does not provide for the identification of certain tobacco products because of their low prevalence in the marketplace;

WHEREAS the Framework Convention on Tobacco Control was adopted unanimously on 21 May 2003 by the World Health Organization and approved by the National Assembly on 15 December 2004;

WHEREAS, in order to comply with the Framework Convention on Tobacco Control, Québec must establish identification standards for all tobacco products intended for retail sale in Québec;

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

WHEREAS it is expedient to amend the Regulation respecting the application of the Tobacco Tax Act to prescribe the measures required for the carrying out of the Tobacco Tax Act introduced by chapter 1 of the Statutes of 2005;

WHEREAS it is expedient to amend the Regulation respecting the application of the Tobacco Tax Act to ensure its compliance with the requirements of the Framework Convention on Tobacco Control;

WHEREAS it is expedient, in order to ensure better application of the Tobacco Tax Act, to amend the Regulation respecting the application of the Tobacco Tax Act to make consequential amendments;

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 the Regulation warrants the absence of prior publication and such coming into force;

WHEREAS, under section 27 of that Act, that Act does not prevent a regulation from taking effect before the date of its publication in the *Gazette officielle du Québec* where the Act under which it is made expressly provides therefor;

WHEREAS, under section 20 of the Tobacco Tax Act, every regulation made under 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;

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

THAT the Regulation to amend the Regulation respecting the application of the Tobacco Tax Act, attached to this Order in Council, be made.

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. 7.9, 1st par., 7.10, 1st par., 13.1, 19 and 20; 2005, c. 1, ss. 13 and 14)

**1.** (1) Section 1.4 of the Regulation respecting the application of the Tobacco Tax Act is amended

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

“(g) the number of bales of raw tobacco and their total weight in kilograms or the number of packages of tobacco transported by type of product;”;

(2) by replacing paragraph *h* by the following:

“(h) every address and date of unloading as well as the number of bales of raw tobacco and their total weight in kilograms or the number of packages of tobacco by type of product unloaded at each place.”.

(2) Subsection 1 has effect from 17 March 2005.

**2.** (1) Section 1.5 of the Regulation is replaced by the following:

“**1.5.** For the purposes of section 7.10 of the Act:

(a) the register that must be kept by the storer shall indicate

i. the dates on which bales of raw tobacco or packages of tobacco are received and shipped,

ii. the number of bales of raw tobacco and their total weight in kilograms or the number of packages of tobacco by type of product received and shipped,

iii. the number of the receiving and shipping documents,

iv. the name of the shipper and receiver,

v. in the case of raw tobacco

(1) if it does not belong to the storer, the name and address of the owner and the number of bales stored and their total weight in kilograms,

(2) if the storer is a manufacturer, the number of bales used each day to manufacture tobacco and their total weight in kilograms, or

(3) if the storer produces raw tobacco, the date of baling and the number of bales prepared and their total weight in kilograms, and

vi. in the case of packages of tobacco, the jurisdiction under which an identification mark is affixed; and

(b) the register that must be kept by the carrier must indicate for each load transported

i. the dates on which the bales of raw tobacco or packages of tobacco were taken charge of and delivered,

ii. the name and address of the shipper and of the receiver,

iii. the number of bales of raw tobacco and their total weight in kilograms or the number of packages of tobacco transported by type of product, and

iv. the number of the delivery document.”.

(2) Subsection 1 has effect from 17 March 2005.

**3.** (1) Section 2 of the Regulation is amended by replacing “the Excise Act (Revised Statutes of Canada, 1985, chapter E-14)” in subparagraph *a* of the first paragraph by “the Stamping and Marking of Tobacco Products Regulations (SOR/2003-288, 2003, 137 Can. Gaz. Part II, 2254)”.

(2) Subsection 1 has effect from 1 July 2003.

**4.** (1) Section 2.1 of the Regulation is amended by replacing “the Excise Act (Revised Statutes of Canada, 1985, chapter E-14)” in subparagraph *i* of subparagraph *a*

\* 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, 2423), was last amended by the regulation made by Order in Council 1155-2004 dated 8 December 2004 (2004, *G.O.* 2, 3593). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Québec Official Publisher, 2005, updated to 1 March 2005.

of the first paragraph by “the Stamping and Marking of Tobacco Products Regulations (SOR/2003-288, 2003, 137 Can. Gaz. Part II, 2254)”.

(2) Subsection 1 has effect from 1 July 2003.

**5.** The Regulation is amended by inserting the following after section 2.1.1 :

“**2.1.2.** For the purposes of section 13.1 of the Act, any manufacturer of tobacco intended for retail sale in Québec and any person who brings tobacco into Québec or causes tobacco to be brought into Québec for the purpose of sale is deemed to have identified the package of tobacco if the manufacturer has affixed to it the stamp required under the Stamping and Marking of Tobacco Products Regulations (SOR/2003-288, 2003, 137 Can. Gaz. Part II, 2254).”

The first paragraph does not apply in respect of a package of tobacco referred to in subparagraph *a* of the first paragraph of section 2 or in subparagraph *a* of the first paragraph of section 2.1.”.

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

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Gouvernement du Québec

## **O.C. 658-2005, 23 June 2005**

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

### **Comité paritaire de l'industrie des services automobiles de la région Saguenay–Lac Saint-Jean — Attendance allowance of the members**

Regulation respecting the attendance allowance of the members of the Comité paritaire de l'industrie des services automobiles de la région Saguenay–Lac Saint-Jean

WHEREAS the Comité paritaire de l'industrie des services automobiles de la région Saguenay–Lac Saint-Jean adopted the “Regulation respecting the attendance allowance of the members of the Comité paritaire de l'industrie des services automobiles de la région Saguenay–Lac Saint-Jean,” to replace its existing regulation, at its meeting held on 30 November 2004 ;

WHEREAS, under paragraph *l* of section 22 of the Act respecting collective agreement decrees (R.S.Q., c. D-2), the Regulation must be approved, with or without amendment, by the Government ;

WHEREAS it is expedient to approve the Regulation with amendment ;

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

THAT the Regulation respecting the attendance allowance of the members of the Comité paritaire de l'industrie des services automobiles de la région Saguenay–Lac Saint-Jean, attached hereto, be approved.

ANDRÉ DICAIRE,  
*Clerk of the Conseil exécutif*

### **Regulation respecting the attendance allowance of the members of the Comité paritaire de l'industrie des services automobiles de la région Saguenay–Lac Saint-Jean**

An Act respecting collective agreement decrees (R.S.Q., c. D-2, s. 22, par. *l*)

**1.** The Comité paritaire de l'industrie des services automobiles de la région Saguenay–Lac Saint-Jean shall pay an attendance allowance to its members of \$130 per day to attend meetings of the Committee or of one of its subcommittees.

**2.** This Regulation replaces the Regulation respecting attendance fees of the Comité paritaire de l'industrie de l'automobile de la région Saguenay–Lac Saint-Jean, approved by Order in Council 1746-84 dated 1 August 1984.

**3.** This Regulation comes into force on the date of its approval by the Government.

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