

Gouvernement du Québec

O.C. 1223-2005, 7 December 2005

An Act respecting the Ministère du Revenu (R.S.Q., c. M-31; 2005, c. 2)

**Fiscal administration
— Amendments**

Regulation to amend the Regulation respecting fiscal administration

WHEREAS, under the second paragraph of section 31 of Act respecting the Ministère du Revenu (R.S.Q., c. M-31), amended by section 2 of chapter 2 of the Statutes of 2005, the Government may, after obtaining the opinion of the Commission d'accès à l'information, make regulations to determine that a refund owing to a person by reason of the application of a fiscal law may also be allocated to the payment of any amount for which that person is in debt to the State under an Act other than a fiscal law;

WHEREAS, under the fourth paragraph of that section 31, such a regulation may prescribe terms and conditions for the allocation operations, including the method for providing the necessary information to the Ministère du Revenu;

WHEREAS, under the first paragraph of section 31.1.5 of the Act respecting the Ministère du Revenu, amended by section 3 of chapter 2 of the Statutes of 2005, the Government may, after obtaining the opinion of the Commission d'accès à l'information, make regulations to determine the terms and conditions governing the application of the second paragraph of section 30.1 and section 31.1.1 of the Act respecting the Ministère du Revenu, the information required under section 31.1.2 of the Act and the terms and conditions respecting communication of that information;

WHEREAS, under the first paragraph of section 96 of the Act, the Government may make regulations in particular to prescribe the measures required to carry out the Act;

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

WHEREAS it is expedient to amend the Regulation respecting fiscal administration to prescribe certain measures required to carry out the Act respecting the Ministère du Revenu introduced by chapter 2 of the Statutes of 2005;

WHEREAS the Commission d'accès à l'information gave its opinion on those measures on 9 November 2005;

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

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

THAT the Regulation to amend the Regulation respecting fiscal administration, attached to this Order in Council, be made.

ANDRÉ DICAIRE,
Clerk of the Conseil exécutif

Regulation to amend the Regulation respecting fiscal administration *

An Act respecting the Ministère du Revenu (R.S.Q., c. M-31, s. 31, 2nd and 4th pars. and s. 31.1.5, 1st par.; 2005, c. 2, ss. 2 and 3)

1. Section 31R1 of the Regulation respecting fiscal administration is amended by adding the following paragraph at the end of the first paragraph:

“(e) the Act respecting parental insurance (R.S.Q., c. A-29.011).”.

* The Regulation respecting fiscal administration (R.R.Q., 1981, c. M-31, r.1) was last amended by the Regulation to amend the Regulation respecting fiscal administration made by Order in Council 711-2004 dated 30 June 2004 (2004, *G.O.* 2, 2299). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Québec Official Publisher, 2005, updated to 1 September 2005.

2. Section 31R2 is amended

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

“(a) their name;”;

(2) by striking out paragraph *b*.

3. Section 31R4 is amended by striking out the second paragraph.**4.** Section 31R5 is revoked.**5.** The following is inserted after section 31R5 :

“**31R6.** The information referred to in section 31R2 or 31R4 must be sent in such a manner as to preserve its confidentiality. To that end, the addressee and the sender shall identify the persons who, in their organization, are authorized to send or receive such information.

31R7. Any information referred to in section 31R2 or 31R4 that is no longer necessary for the purposes of the allocation provided for in section 31R1 is to be safely destroyed by its addressee.

31.1.5R0.1. The Minister shall inform every natural person owing an amount exigible under a fiscal law that an allocation provided for in section 31.1.1 of the Act may be made in relation to the person’s debt.”.

6. Section 31.1.5R1 is amended

(1) by replacing “a corporation” in the portion before subparagraph 1 of the first paragraph by “a person other than a natural person”;

(2) by replacing “corporation” in subparagraph 1 of the first paragraph by “person”;

(3) by inserting the following subparagraph after subparagraph 3 of the first paragraph :

“(3.1) the business number assigned to the person under the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (R.S.Q., c. P-45), as the case may be;”;

(4) by replacing “corporation” in subparagraph 5 of the first paragraph by “person”;

(5) by inserting the following subparagraph after subparagraph 3 of the second paragraph :

“(3.1) the business number assigned to the person under the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons, as the case may be;”.

7. Section 31.1.5R3 is amended

(1) by replacing “corporation” in the portion of the first paragraph before subparagraph 1 by “person other than a natural person”;

(2) by replacing “1 to 4” in subparagraph 1 of the first paragraph by “1, 3 and 4”;

(3) by replacing “1 to 4” in subparagraph 1 of the second paragraph by “1 and 4”;

(4) by adding the following subparagraph after subparagraph 2 of the second paragraph :

“(3) the user number assigned by the Minister.”.

8. Section 31.1.5R4 is amended by replacing “to the corporation or the person to whom the amount was to have been paid informing that corporation or person” in paragraph 3 by “to the person to whom the amount was to have been paid informing the person”.

9. The following is inserted after section 31.1.5R8 :

“**31.1.5R8.1.** The information referred to in any of sections 31.1.5R1, 31.1.5R3 and 31.1.5R6 or paragraph 2 of section 31.1.5R4 must be sent in such a manner as to preserve its confidentiality. To that end, the addressee and the sender shall identify the persons who, in their organization, are authorized to send or receive such information.”.

10. Section 31.1.5R9 is replaced by the following :

“**31.1.5R9.** Any information referred to in section 31.1.5R1 or 31.1.5R3 that is no longer necessary for the purposes of the withholding provided for in the second paragraph of section 30.1 or the allocation provided for in section 31.1.1 of the Act is to be safely destroyed by its addressee.”.

11. This Regulation comes into force on the date of its publication in the *Gazette officielle du Québec*, except section 1 which comes into force on 1 January 2006.