

28. Section 142.1 is amended by replacing “In addition to the fees fixed in this chapter, if a vehicle is 7 years old or less and is valued at more than \$40,000, an additional annual duty is payable to retain the right to operate the vehicle. The right” by “In respect of a road vehicle in the category of road vehicles referred to in section 2.1, the additional annual duty payable to retain the right to operate the vehicle”.

29. The following is inserted after section 142.1:

“**142.2.** The additional annual duty payable to retain the right to operate a road vehicle in the category of road vehicles referred to in the first paragraph of section 2.1.1 is shown opposite the vehicle’s engine displacement:

Engine displacement (litres)	Additional annual duty
4	\$30
4.1	\$40
4.2	\$50
4.3	\$60
4.4	\$70
4.5	\$80
4.6	\$90
4.7	\$100
4.8	\$110
4.9	\$120
5	\$130
5.1	\$140
5.2 or greater	\$150

30. Section 162 is amended by replacing “the additional duty” in the first paragraph by “the additional duties”.

31. Section 163 is amended by replacing “the additional duty” by “the additional duties”.

32. Section 164 is amended by replacing “the additional duty” in the first paragraph by “the additional duties”.

33. Section 170.1 is amended

(1) by inserting “in respect of a road vehicle in the category of road vehicles referred to in section 2.1” after “the additional duty”;

(2) by replacing “motor vehicle” by “road vehicle”.

34. The following is inserted after section 170.1:

“**170.2.** The reimbursement of the additional duty in respect of a road vehicle in the category of road vehicles referred to in the first paragraph of section 2.1.1 is determined by multiplying the additional monthly duty applicable to the road vehicle concerned by the number of full months from the date of the application for reimbursement or, in the cases referred to in section 169, from the date of the event or the date of the new registration to the expiry date of the period for which the additional duty was paid.”.

35. Section 179 is amended by replacing the words “additional duty” wherever they appear by “additional duties”.

36. This Regulation comes into force on the date of its publication in the *Gazette officielle du Québec* and has effect from 1 November 2004, except sections 14 to 18 and 22 to 24 which have effect from 1 January 2005.

7352

Gouvernement du Québec

O.C. 1247-2005, 14 December 2005

Automobile Insurance Act
(R.S.Q., c. A-25)

**Determination of income and employment
and payment of the indemnity in section 83.30
— Amendments**

CONCERNING the Regulation to amend the Regulation respecting the determination of income and employment and the payment of the indemnity in section 83.30 of the Act

WHEREAS under paragraph 11 of section 195 of the Automobile Insurance Act (R.S.Q., c. A-25) the Société de l’assurance automobile du Québec may, by regulation, establish the method for computing the net income of a victim and the amount equivalent to the income tax;

WHEREAS the Regulation respecting the determination of income and employment and the payment of the indemnity in section 83.30 of the Act was approved by Order in Council 1923-89 dated 13 December 1989;

WHEREAS at the session of its board of directors on 25 November 2005, the Société made the Regulation to amend the Regulation respecting the determination of income and employment and the payment of the indemnity in section 83.30 of the Act;

WHEREAS under section 197 of the Act, regulations of the Société must be approved by the Government;

WHEREAS under section 12 of the Regulations Act (R.S.Q., c. R-18.1), a proposed regulation may be approved without having been published as prescribed by section 8, if the authority approving it is of the opinion that the urgency of the situation requires it;

WHEREAS under section 18, a regulation may come into force between the date of its publication and the date applicable under section 17 where the authority approving it is of the opinion that the urgency of the situation requires it;

WHEREAS under sections 13 and 18, the reason justifying the absence of such prior publication and the coming into force shall be published with the regulation;

WHEREAS in the opinion of the Government, the urgency due to the following circumstances justifies the absence of prior publication and the coming into force of the Regulation to amend the Regulation respecting the determination of income and employment and the payment of the indemnity in section 83.30 of the Act, attached hereto:

— the Act respecting parental insurance (R.S.Q., c. A-29.011), as amended by chapter 13 of the Statutes of 2005, comes into force on 1 January 2006;

— the Société de l'assurance automobile is required to comply with that Act;

— the income compensation paid to an automobile accident victim must be calculated in accordance with provisions of that Act from 1 January 2006;

WHEREAS it is expedient to approve the Regulation;

IT IS ORDERED, therefore, on the recommendation of the Minister of Transport and Minister Responsible for the Capitale-Nationale Region:

THAT the Regulation to amend the Regulation respecting the determination of income and employment and the payment of the indemnity in section 83.30 of the Act, attached hereto, be approved.

ANDRÉ DICAIRE,
Clerk of the Conseil exécutif

Regulation to amend the Regulation respecting the determination of income and employment and the payment of the indemnity in section 83.30 of the Act*

Automobile Insurance Act
(R.S.Q., c. A-25, s. 195, par. 11)

1. The Regulation respecting the determination of income and employment and the payment of the indemnity in section 83.30 of the Act, approved by Order in Council 1923-89 dated 13 December 1989, is amended by adding the following paragraph to section 9:

“Where this calculation involves a rate that is expressed to more than two decimal points, only the first two are retained and the second decimal is rounded off to the next highest unit where the third decimal is greater than four.”.

2. Section 10 is amended by substituting the following for paragraph 1:

“(1) the yearly premium payable:

(a) under the Employment Insurance Act (S.C. (1996), c. 23), as determined in accordance with section 11;

(b) under the Act respecting parental insurance (R.S.Q., c. A-29.011), as amended by chapter 13 of the Statutes of 2005, determined in accordance with section 11.1.”.

* The only amendments to the Regulation respecting the determination of income and employment and the payment of the indemnity in section 83.30 of the Act, approved by Order in Council 1923-89 dated 13 December 1989 (1989, *G.O.*, 4652), were made by the regulation approved by O.C. 200-98 dated 17 February 1998 (1998, *G.O.* 2, 1209).

3. The Regulation is amended by inserting the following after section 11 :

“**11.1** In order to compute the yearly premium payable under the Act respecting parental insurance, a victim is deemed to hold employment covered by that Act, at the employer’s place of business, without taking into consideration the exceptions prescribed in the said Act.”.

4. This regulation comes into force on 1 January 2006.

7348

Gouvernement du Québec

O.C. 1249-2005, 14 December 2005

An Act respecting parental insurance
(R.S.Q., c. A-29.011)

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

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

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

An Act respecting the Québec Pension Plan
(R.S.Q., c. R-9)

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

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

Various regulations of a fiscal nature

— Amendments

Parental insurance plan premiums

Regulation respecting parental insurance plan premiums and other regulations to amend various regulations of a fiscal nature

WHEREAS, under the first paragraph of section 78 of the Act respecting parental insurance (R.S.Q., c. A-29.011), the Government may make regulations requiring any person in a prescribed class of persons to file prescribed returns in relation to any information necessary to determine a premium under Chapter IV of the Act and to transmit, where applicable, a copy of such a return or an extract therefrom to any prescribed person and prescribing the measures that are required for the purposes of Chapter IV ;

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 section 144 of that Act, enacted by section 307 of chapter 1 of the Statutes of 2005, the Licenses Act ceases to apply as of 1 September 2004 in respect of the situation described in that section ;

WHEREAS, under subparagraph 4 of the first paragraph of section 9.0.6 of the Act respecting the Ministère du Revenu (R.S.Q., c. M-31), the Government may make regulations to take any other measures necessary to implement the agreement referred to in section 2 of the Act and its amendments ;

WHEREAS, under the first paragraph of section 96 of that Act, the Government may make regulations, in particular to prescribe the measures required to carry out the Act and to exempt from the duties provided for by a fiscal law, under the conditions which it prescribes, the prescribed offices of a political division of a foreign State, the members of those offices and the members of their families ;

WHEREAS, under paragraph *a* of section 81 of the Act respecting the Québec Pension Plan (R.S.Q., c. R-9), the Government may make regulations prescribing anything that by Title III of the Act is to be prescribed ;

WHEREAS, under the first paragraph of section 677 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1), the Government may make regulations to prescribe the measures required for the purposes of the Act ;

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