

(15) the Head of the Service des opérations comptables et de l'approvisionnement, of the following documents, provided that they include expenditures or receipts not exceeding \$5,000:

- (a) auxiliary services contracts; and
- (b) supply and construction contracts.”.

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

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Gouvernement du Québec

O.C. 193-2006, 22 March 2006

Tobacco Tax Act
(R.S.Q., c. I-2; 2005, c. 1)

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

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

**Various regulations of a fiscal nature
— Amendments**

Various regulations to amend regulations of a fiscal nature

WHEREAS the Regulation respecting the application of the Tobacco Tax Act was made by Order in Council 1929-86 dated 16 December 1986 under the Tobacco Tax Act (R.S.Q., c. I-2), the Regulation respecting fiscal administration (R.R.Q., 1981, c. M-31, r.1) was made under the Act respecting the Ministère du Revenu (R.S.Q., c. M-31) and the Regulation respecting the application of the Fuel Tax Act (R.R.Q., 1981, c. T-1, r.1) was made under the Fuel Tax Act (R.S.Q., c. T-1);

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

WHEREAS paragraph *h* of section 6.1 of that Act, amended by section 10 of chapter 1 of the Statutes of 2005, provides that to obtain a permit, a person shall fulfil such other conditions and furnish such other documents as may be required by law or by regulation;

WHEREAS subparagraph *q* of the first paragraph of section 1 of the Fuel Tax Act provides that “regulation” means any regulation made by the Government under that Act;

WHEREAS paragraph *h* of section 27.1 of that Act provides that to obtain a permit, a person shall fulfil such other conditions and furnish such other documents as may be required by law or by regulation;

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

WHEREAS, under the first paragraph of section 7 of that Act, no deed, document or writing shall bind the Ministère or be attributed to the Minister unless it is signed by the Minister, by the Deputy Minister or by a public servant authorized by regulation;

WHEREAS it is expedient to amend the Regulation respecting the application of the Tobacco Tax Act and the Regulation respecting the application of the Fuel Tax Act so that, for the purposes of obtaining a permit, a person, its officers, its directors or, in the case of a partnership, its members must, at the request of the Minister and on the terms and conditions the Minister determines, obtain any attestation the Minister considers relevant from a federal, provincial, municipal or local authority or body, and provide it to the Minister;

WHEREAS it is expedient to amend the Regulation respecting fiscal administration to update the delegations of signature to designate the public servants authorized to sign the documents required for the purposes of paragraph *h* of section 6.1 of the Tobacco Tax Act and paragraph *h* of section 27.1 of the Fuel Tax Act;

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 or amended by the Regulations warrants the absence of prior publication and such coming into force;

WHEREAS, under section 20 of the Tobacco Tax Act, every regulation made under that 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 section 56 of the Fuel Tax Act, every regulation made under that 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 first paragraph of section 97 of the Act respecting the Ministère du Revenu, every regulation made under that Act shall come into force on the date of its publication in the *Gazette officielle du Québec* or on any later date fixed therein;

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

THAT the 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 fiscal administration;

— 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, s. 6.1, par. *h*, ss. 19 and 20;
2005, c. 1, s. 10)

1. (1) Section 1.2 of the Regulation respecting the application of the Tobacco Tax Act is amended by adding the following after paragraph *e*:

“(f) a person, its officers, its directors or, in the case of a partnership, its members must, at the request of the Minister and on the terms and conditions the Minister determines, obtain any attestation the Minister considers relevant from a federal, provincial, municipal or local authority or body, and provide it to the Minister.”

(2) Subsection 1 applies in respect of permit applications made under paragraph *a* of section 6.1 of the Tobacco Tax Act (R.S.Q., c. I-2) before or as of the date of coming into force of this Regulation.

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

Regulation to amend the Regulation respecting fiscal administration**

An Act respecting the Ministère du Revenu
(R.S.Q., c. M-31, s. 96, 1st par., and s. 97)

1. Section 7R13 of the Regulation respecting fiscal administration is amended

(1) by inserting the following after paragraph 3:

* 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 654-2005 dated 23 June 2005 (2005, *G.O.* 2, 2314). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Québec Official Publisher, 2005, updated to 1 September 2005.

** 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 Orders in Council 1223-2005 dated 7 December 2005 (2005, *G.O.* 2, 5410) and 1249-2005 dated 14 December 2005 (2005, *G.O.* 2, 5533). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Québec Official Publisher, 2005, updated to 1 September 2005.

“(3.1) paragraph *f* of section 1.2 of the Regulation respecting the application of the Tobacco Tax Act made by Order in Council 1929-86 dated 16 December 1986;”;

(2) by adding the following after paragraph 5:

“(6) paragraph *f* of section 27.1R1 of the Regulation respecting the application of the Fuel Tax Act (R.R.Q., 1981, c. T-1, r.1).”.

2. Section 7R78.3 of the Regulation is amended in the first paragraph

(1) by inserting the following after paragraph 5:

“(5.1) paragraph *f* of section 1.2 of the Regulation respecting the application of the Tobacco Tax Act made by Order in Council 1929-86 dated 16 December 1986;”;

(2) by inserting the following after paragraph 9:

“(9.1) paragraph *f* of section 27.1R1 of the Regulation respecting the application of the Fuel Tax Act (R.R.Q., 1981, c. T-1, r.1);”.

3. Section 7R78.14 of the Regulation is amended in the first paragraph

(1) by inserting the following after paragraph 7:

“(7.1) paragraph *f* of section 1.2 of the Regulation respecting the application of the Tobacco Tax Act made by Order in Council 1929-86 dated 16 December 1986;”;

(2) by inserting the following after paragraph 15:

“(15.1) paragraph *f* of section 27.1R1 of the Regulation respecting the application of the Fuel Tax Act (R.R.Q., 1981, c. T-1, r.1);”.

4. Section 7R78.19 of the Regulation is amended in the first paragraph

(1) by inserting the following after paragraph 5:

“(5.1) paragraph *f* of section 1.2 of the Regulation respecting the application of the Tobacco Tax Act made by Order in Council 1929-86 dated 16 December 1986;”;

(2) by inserting the following after paragraph 11:

“(11.1) paragraph *f* of section 27.1R1 of the Regulation respecting the application of the Fuel Tax Act (R.R.Q., 1981, c. T-1, r.1);”.

5. 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, s. 1, 1st par. subpar. *q*, s. 27.1,
par. *h* and s. 56)

1. (1) Section 27.1R1 of the Regulation respecting the application of the Fuel Tax Act is amended by adding the following after paragraph *e*:

“(f) a person, its officers, its directors or, in the case of a partnership, its members must, at the request of the Minister and on the terms and conditions the Minister determines, obtain any attestation the Minister considers relevant from a federal, provincial, municipal or local authority or body, and provide it to the Minister.”.

(2) Subsection 1 applies in respect of permit applications made under paragraph *a* of section 27.1 of the Fuel Tax Act (R.S.Q., c. T-1) before or as of the date of coming into force of this Regulation.

2. 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. 196-2006, 22 March 2006

An Act respecting income support, employment assistance and social solidarity
(R.S.Q., c. S-32.001)

Income support — Amendments

Regulation to amend the Regulation respecting income support

WHEREAS, in accordance with the Act respecting income support, employment assistance and social solidarity (R.S.Q., c. S-32.001), the Government made the Regulation respecting income support by Order in Council 1011-99 dated 1 September 1999;

* 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 1249-2005 dated 14 December 2005 (2005, *G.O.* 2, 5533). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Québec Official Publisher, 2005, updated to 1 September 2005.