

Regulations and other acts

Gouvernement du Québec

O.C. 300-2006, 5 April 2006

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

Regulation — Amendments

Regulation to amend the Regulation respecting the Taxation Act

WHEREAS, under subparagraph *f* of the first paragraph of section 1086 of the Taxation Act (R.S.Q., c. I-3), the Government may make regulations to generally prescribe the measures required for the application of the Act;

WHEREAS it is expedient to amend the Regulation respecting the Taxation Act (R.R.Q., 1981, c. I-3, r.1) to give effect to the measure relating to the updating of the eligibility criteria for the supplement for handicapped children granted pursuant to the refundable tax credit for child assistance in the case of a hearing impairment announced in the 2005-7 Information Bulletin published by the Ministère des Finances on 19 December 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 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 amended by the Regulation warrants the absence of prior publication and such coming into force;

WHEREAS, under section 27 of that 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 or approved expressly provides therefor;

WHEREAS, under the second paragraph of section 1086 of the Taxation Act, the regulations made under that Act come into force on the date of their publication in the *Gazette officielle du Québec* or on any later date fixed therein; they may also, once published and if they so provide, apply to a period prior to their publication, but not prior to the taxation year 1972;

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

THAT the Regulation to amend the Regulation respecting the Taxation Act, attached to this Order in Council, be made.

ANDRÉ DICAIRE,
Clerk of the Conseil exécutif

Regulation to amend the Regulation respecting the Taxation Act*

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

1. (1) Table 1.2 of Schedule C.1 to the Regulation respecting the Taxation Act is amended

(1) by replacing subparagraphs *a* and *b* of the first paragraph by the following:

“(a) the average threshold in air conduction tests before fitting is more than 70 dB for the better ear;

(b) the child is less than six years of age and the average threshold in air conduction tests before fitting is more than 40 dB for the better ear;”;

(2) by replacing cases A and B listed in subparagraph *c* of the first paragraph by the following:

* 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 1249-2005 dated 14 December 2005 (2005, *G.O.* 2, 5533), which was the subject of an erratum published on 8 February 2006 (2006, *G.O.* 2, 963). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Québec Official Publisher, 2005, updated to 1 September 2005.

A Cases	B Cases
“A.1 the child is less than six years of age and the average threshold in air conduction tests before fitting is 25 dB or more for the better ear.	B.1 in spite of an appropriate fitting, the child’s delayed language development is comparable to the cases in Table 2.4 on language disorders.
A.2 the child is six years of age or older and the average threshold in air conduction tests before fitting is 40 dB or more for the better ear.	B.2 the child’s hearing impairment requires specialized services outside the school more than twice a month; specialized services are audiologic, medical or speech therapy follow-ups and visits to a hearing-aid acoustician.”;

(3) by replacing the second, third and fourth paragraphs by the following :

“Hearing loss is measured by taking into account the average threshold of pure sound at 500, 1,000, 2,000 and 4,000 Hz.

If the hearing is not measured by tonal audiometry, the data enabling the reliability of the method used to be assessed must be specified in the expert’s report.

The assessment must show the child’s usual level of hearing. It must not be carried out in the case of temporary conduction deafness, such as otitis media.”.

(2) Subsection 1 applies as of 1 April 2006. However, a child presumed to be handicapped under the rules applicable before that date will continue to be so until a decision is made in the child’s respect on the basis of the presumed cases of severe hearing impairment set out in Table 1.2 of Schedule C.1 to the Regulation, as amended.

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