

paid \$125 for a round trip within the limits of Ville de Montréal or Ville de Québec or, in all other places, \$101 plus \$0.90 per kilometre travelled on a public road and \$1.80 per kilometre travelled off a public road;

(2) \$60 for each additional body transported during a trip;

(3) \$17 per hour from the second hour, up to \$136 per employee, for the time waited or worked by the employee during the examination of the body or when taking possession of the body.

The living expenses of the carrier are reimbursed in accordance with Directive 7-74 of the Conseil du trésor entitled “Règles sur les frais de déplacement des personnes engagées à honoraires”.

2. The morgue designated under section 32 of the Act is to be paid \$30 for the custody or preservation of a dead body for a period of less than 24 hours. If the custody or preservation lasts 24 hours or more, the morgue is to be paid \$30 per period of 24 hours, including any incomplete 24-hour period.

The morgue is to be paid \$30 for each visit by the coroner or by the authorized person during the period of custody or preservation of the body.

3. This Tariff replaces the Tariff of costs for the transportation, custody and preservation of dead bodies, made by Order in Council 470-2001 dated 25 April 2001.

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

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M.O., 2006

Order of the Minister of Economic Development, Innovation and Export Trade dated 27 September 2006

An Act respecting the Ministère du Développement économique, de l’Innovation et de l’Exportation (R.S.Q., c. M-30.01)

Regulation respecting the fees payable for the registration or renewal of certificates for the purposes of the tax credit for design

THE MINISTER OF ECONOMIC DEVELOPMENT, INNOVATION AND EXPORT TRADE,

CONSIDERING paragraph 1 of section 8 of the Act respecting the Ministère du Développement économique, de l’Innovation et de l’Exportation (R.S.Q., c. M-30.01), amended by chapters 37 and 50 of the Statutes of 2005 and by chapter 8 of the Statutes of 2006, which provides that the Minister may make regulations to prescribe the fees payable for any act performed or document issued by the Minister;

CONSIDERING the publication in Part 2 of the *Gazette officielle du Québec* of 14 June 2006 of a draft Regulation respecting the fees payable for the registration or renewal of certificates for the purposes of the tax credit for design, in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), with a notice that it could be made by the Minister of Economic Development, Innovation and Export Trade on the expiry of 45 days following that publication;

CONSIDERING that the 45-day period required by the Act has expired;

CONSIDERING that it is expedient to make the draft Regulation without amendment;

THEREFORE, the Minister of Economic Development, Innovation and Export Trade orders as follows:

The Regulation respecting the fees payable for the registration or renewal of certificates for the purposes of the tax credit for design, attached to this Order, is hereby made.

Québec, 27 September 2006

RAYMOND BACHAND,
*Minister of Economic Development,
Innovation and Export Trade*

Regulation respecting the fees payable for the registration or renewal of certificates for the purposes of the tax credit for design

An Act respecting the Ministère du Développement économique et régional et de la Recherche (R.S.Q., c. M-30.01, s. 8, par. 1)

1. The fee for the registration or renewal of certificates for the purposes of the tax credit for design is

(1) for the registration of

(a) a certificate of eligibility – corporation having in-house design activities: \$245 annually;

(b) a certificate of eligibility – corporation having design activities carried out by an outside consultant: \$245 annually; and

(c) a certificate of qualification – designer: \$65.

(2) for the renewal of

(a) a certificate of eligibility – corporation having in-house design activities: \$125 annually; and

(b) a certificate of eligibility – corporation having design activities carried out by an outside consultant: \$125 annually.

2. For the purposes of this Regulation,

(1) “design activities” means activities carried out by an industrial designer, a fashion designer or a fashion pattern maker;

(2) “designer” means an industrial designer, a fashion designer or a fashion pattern maker who holds a diploma or experience recognized for the purposes of the tax credit for design;

(3) “certificate of eligibility – corporation having in-house design activities” means a certificate issued to a corporation or partnership by the Minister of Economic Development, Innovation and Export Trade for a period of one taxation year, certifying that it carried out in-house design activities during that period;

(4) “certificate of eligibility – corporation having design activities carried out by an outside consultant” means a certificate issued to a corporation or partnership by the Minister of Economic Development, Innovation

and Export Trade for a period of one taxation year, certifying that it had design activities carried out by an outside consultant during that period; and

(5) “certificate of qualification – designer” means a certificate issued to an individual, a corporation or a partnership by the Minister of Economic Development, Innovation and Export Trade, that recognizes the individual, corporation or partnership as a designer.

3. Beginning on 1 January 2007, the fees payable under this Regulation are adjusted on 1 January of each year based on the percentage change in the general Consumer Price Index for Canada (CPI), as determined by Statistics Canada, for the 12-month period ending on 30 September of the preceding year.

The fees adjusted in the prescribed manner are reduced to the nearest multiple of 5 if the increase is less than \$2.50; the fees are increased to the nearest multiple of 5 if the increase is equal to or greater than \$2.50. Should the CPI increase not result in an increase in fees for one or more years, the successive CPI increases will be added together to adjust the fees.

The Minister of Economic Development, Innovation and Export Trade is to inform the public of the adjustment under this section through Part 1 of the *Gazette officielle du Québec* or by such other means as the Minister considers appropriate.

4. This Regulation replaces the Regulation respecting the fees payable for the registration or renewal of a validation certificate for the purposes of the refundable tax credit for design approved by Order in Council 597-96 dated 22 May 1996.

5. 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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