



NATIONAL ASSEMBLY

SECOND SESSION

THIRTY-SEVENTH LEGISLATURE

Bill 47

(2006, chapter 38)

**An Act to amend the Act respecting
the enterprise registrar and other
legislative provisions**

**Introduced 14 November 2006
Passage in principle 21 November 2006
Passage 1 December 2006
Assented to 6 December 2006**

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EXPLANATORY NOTES

This bill amends the Act respecting the enterprise registrar, the Act respecting the Ministère du Revenu and the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons in order to abolish the enterprise registrar as a body. It makes the Minister of Revenue responsible for the administration of the Act respecting the enterprise registrar and the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons.

A number of other Acts currently administered by the enterprise registrar are amended so that they may be administered by a Minister designated by the Government or by the Minister of Finance, depending on the nature of the Act concerned. However, those provisions of each Act in respect of which responsibilities are entrusted to the enterprise registrar appointed by the Minister of Revenue will be administered by that Minister.

The bill amends the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons to provide that all annual registration fees, regardless of the registrant's juridical form, are to be paid to the Minister of Revenue. In addition, it introduces uniform penalties for late payment of these fees. The bill also allows the enterprise registrar to deposit in the register of sole proprietorships, partnerships and legal persons an annual declaration or update document accompanying the fiscal return filed with the Minister of Revenue, after the filing period for the annual declaration, without requiring payment of the fees but substituting a penalty for them.

As well, the bill amends the Real Estate Brokerage Act to transfer the current functions and powers of the enterprise registrar to the Minister of Finance.

Lastly, this bill contains transitional provisions relating to the transfer of the enterprise registrar's responsibilities to the Minister of Revenue, and other provisions relating to the transfer of rights, property and files.

LEGISLATION AMENDED BY THIS BILL:

- Financial Administration Act (R.S.Q., chapter A-6.001);

- Fish and Game Clubs Act (R.S.Q., chapter C-22);
- Amusement Clubs Act (R.S.Q., chapter C-23);
- Companies Act (R.S.Q., chapter C-38);
- Cemetery Companies Act (R.S.Q., chapter C-40);
- Act respecting Roman Catholic cemetery corporations (R.S.Q., chapter C-40.1);
- Gas, Water and Electricity Companies Act (R.S.Q., chapter C-44);
- Telegraph and Telephone Companies Act (R.S.Q., chapter C-45);
- Mining Companies Act (R.S.Q., chapter C-47);
- Act respecting the constitution of certain Churches (R.S.Q., chapter C-63);
- Religious Corporations Act (R.S.Q., chapter C-71);
- Real Estate Brokerage Act (R.S.Q., chapter C-73.1);
- Roman Catholic Bishops Act (R.S.Q., chapter E-17);
- Act respecting fabriques (R.S.Q., chapter F-1);
- Winding-up Act (R.S.Q., chapter L-4);
- Act respecting the Ministère du Revenu (R.S.Q., chapter M-31);
- Act respecting the special powers of legal persons (R.S.Q., chapter P-16);
- Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (R.S.Q., chapter P-45);
- Act respecting the enterprise registrar (R.S.Q., chapter R-17.1);
- National Benefit Societies Act (R.S.Q., chapter S-31);
- Act respecting societies for the prevention of cruelty to animals (R.S.Q., chapter S-32);
- Professional Syndicates Act (R.S.Q., chapter S-40).

Bill 47

AN ACT TO AMEND THE ACT RESPECTING THE ENTERPRISE REGISTRAR AND OTHER LEGISLATIVE PROVISIONS

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING THE ENTERPRISE REGISTRAR

1. The heading of Division I of the Act respecting the enterprise registrar (R.S.Q. chapter R-17.1) is replaced by the following heading:

“GENERAL PROVISION”.

2. Section 1 of the Act is replaced by the following section:

“**1.** The Minister shall appoint a public servant to act as enterprise registrar. The enterprise registrar is a public officer and exercises the functions provided for by law, and attends exclusively to the work and duties of the office of enterprise registrar.

The Minister shall also appoint public servants to assist the enterprise registrar in the functions of office. Except those among them who exercise the power to register a natural person, a partnership or a legal person, who make corrections under section 68 of the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (chapter P-45) or who issue copies, extracts or attestations or certify copies or extracts under section 78, 79, 80 or 81 of that Act, they must attend exclusively to the work and duties of the office of enterprise registrar.

If the enterprise registrar is absent or unable to act, the Minister may designate one of those public servants to act in the enterprise registrar’s place.”

3. Sections 2 to 7 of the Act are repealed.

4. Section 8 of the Act is amended by replacing “under his administration” in the first and second lines by “mentioned in Schedule I”.

5. Section 9 of the Act is repealed.

6. Section 9.1 of the Act is amended by replacing “under his administration” in the second line by “mentioned in Schedule I”.

7. Section 11 of the Act is amended by replacing “may authorize a person” by “may authorize one of the public servants assisting the enterprise registrar”.

8. Section 14 of the Act is amended by replacing “any member of his personnel nor any other person authorized by the enterprise registrar to exercise the powers contemplated in sections 8 to 10” in the first three lines of the first paragraph by “any public servant referred to in section 11”.

9. Section 16 of the Act is replaced by the following section:

“**16.** The Minister may enter into an agreement with a government department or body in order to facilitate the exercise of the enterprise registrar’s functions.

The Minister may, in accordance with the applicable legislative provisions and with the authorization of the Government, enter into an agreement with a department or body of another government in order to facilitate the exercise of the enterprise registrar’s functions.”

10. Section 20 of the Act is amended

(1) by striking out “or the Deputy enterprise registrar”;

(2) by replacing “duties” by “functions”.

11. Sections 21 and 22 of the Act are repealed.

12. Divisions III to VI of the Act, comprising sections 23 to 277, are replaced by the following divisions:

“DIVISION III

“ORGANIZATION

“**23.** The enterprise registrar may, with the concurrence of the Minister, delegate powers to the public servants assisting the enterprise registrar.

“**24.** No deed, document or writing is binding on or attributable to the enterprise registrar unless it is signed by the enterprise registrar or by a public servant referred to in the second paragraph of section 1 and authorized by the enterprise registrar.

A facsimile of the signature of a person referred to in the first paragraph has the same force as the person’s signature.

“**25.** A document emanating from the enterprise registrar or a public servant assisting the enterprise registrar, or a copy of such a document, is authentic if the document is signed or the copy certified by a person referred to in the first paragraph of section 24.

“26. The enterprise registrar may not have a direct or indirect interest in an undertaking that puts the personal interest of the enterprise registrar in conflict with the duties of office.

“DIVISION IV

“PENAL PROVISION AND PROCEDURE

“27. A person who contravenes section 14 is guilty of an offence and liable to a fine of not less than \$500 nor more than \$5,000.

“28. Except in the case of a fiscal law within the meaning of the Act respecting the Ministère du Revenu (chapter M-31), penal or civil proceedings or actions under the provisions of an Act in respect of which responsibilities are entrusted to the enterprise registrar, and appeals under such an Act in accordance with the Code of Penal Procedure (chapter C-25.1), are instituted in the name of the enterprise registrar despite any incompatible provision in such an Act, if the objects of the proceedings, actions or appeals concern the exercise of the functions or a responsibility of the enterprise registrar.

“29. In the case of penal proceedings referred to in section 28, it is not necessary for the enterprise registrar to sign or attest the statement of offence or to prove appointment or continuance in office as enterprise registrar.

The statement of offence is signed and issued by a person authorized by the enterprise registrar and proof of the person’s capacity, signature or authorization is not necessary unless the defendant contests it and the judge considers it necessary to provide such proof.

“30. For the purposes of the Code of Penal Procedure (chapter C-25.1), a person referred to in section 8, 11 or 29 is a person responsible for the enforcement of an Act mentioned in Schedule I.

“31. The enterprise registrar is sufficiently designated by the title “enterprise registrar”, without mention of a name, and any proceedings in which the enterprise registrar is designated by name may be continued by the enterprise registrar’s successor without continuance of suit or change in designation.

The enterprise registrar is represented for all purposes by the advocate appearing in the enterprise registrar’s name, and it is not necessary for the advocate to prove capacity to act in the enterprise registrar’s name.

“32. Except in the case of a fiscal law within the meaning of the Act respecting the Ministère du Revenu (chapter M-31), a person having a remedy against the Government arising out of the application of a provision of an Act in respect of which responsibilities are entrusted to the enterprise registrar must direct it against the enterprise registrar if the objects of the remedy

concern the exercise of the functions or a responsibility of the enterprise registrar.

Any proceeding to which the enterprise registrar is a party must be served on or delivered to the enterprise registrar at the Montréal or Québec office of the legal department of the Ministère du Revenu by leaving a copy of the proceeding with a person in charge of the office.

If the proceeding is served on the enterprise registrar, the return of service must mention the name of the person with whom the copy of the proceeding was left.

“DIVISION V

“FINAL PROVISION

“**33.** The Minister of Revenue is responsible for the administration of this Act.”

13. Schedule I to the Act is replaced by the following schedule:

“SCHEDULE I

Fish and Game Clubs Act (chapter C-22)

Amusement Clubs Act (chapter C-23)

Companies Act (chapter C-38)

Cemetery Companies Act (chapter C-40)

Act respecting Roman Catholic cemetery corporations (chapter C-40.1)

Gas, Water and Electricity Companies Act (chapter C-44)

Telegraph and Telephone Companies Act (chapter C-45)

Mining Companies Act (chapter C-47)

Act respecting the constitution of certain Churches (chapter C-63)

Religious Corporations Act (chapter C-71)

Roman Catholic Bishops Act (chapter E-17)

Act respecting fabriques (chapter F-1)

Winding-up Act (chapter L-4)

Act respecting the special powers of legal persons (chapter P-16)

Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (chapter P-45)

National Benefit Societies Act (chapter S-31)

Act respecting societies for the prevention of cruelty to animals (chapter S-32)

Professional Syndicates Act (chapter S-40)".

FINANCIAL ADMINISTRATION ACT

14. Schedule 1 to the Financial Administration Act (R.S.Q., chapter A-6.001), amended by section 38 of chapter 18 of the statutes of 2005, by section 233 of chapter 32 of the statutes of 2005 and by section 39 of chapter 34 of the statutes of 2005, is again amended by striking out "Enterprise registrar".

FISH AND GAME CLUBS ACT

15. Section 7 of the Fish and Game Clubs Act (R.S.Q., chapter C-22) is replaced by the following section:

"7. The Government designates the Minister responsible for the administration of this Act except the provisions relating to the responsibilities of the enterprise registrar, which are administered by the Minister of Revenue."

AMUSEMENT CLUBS ACT

16. Section 11 of the Amusement Clubs Act (R.S.Q., chapter C-23) is replaced by the following section:

"11. The Government designates the Minister responsible for the administration of this Act except the provisions relating to the responsibilities of the enterprise registrar, which are administered by the Minister of Revenue."

COMPANIES ACT

17. Section 1 of the Companies Act (R.S.Q., chapter C-38) is replaced by the following section:

"1. The Minister of Finance is responsible for the administration of this Act except the provisions relating to the responsibilities of the enterprise registrar, which are administered by the Minister of Revenue."

18. Section 1.1 of the Act is repealed.

19. Section 123.27.6 of the Act is repealed.

CEMETERY COMPANIES ACT

20. Section 14 of the Cemetery Companies Act (R.S.Q., chapter C-40) is replaced by the following section:

“**14.** The Government designates the Minister responsible for the administration of this Act except the provisions relating to the responsibilities of the enterprise registrar, which are administered by the Minister of Revenue.”

ACT RESPECTING ROMAN CATHOLIC CEMETERY CORPORATIONS

21. Section 52 of the Act respecting Roman Catholic cemetery corporations (R.S.Q., chapter C-40.1) is replaced by the following section:

“**52.** The Government designates the Minister responsible for the administration of this Act except the provisions relating to the responsibilities of the enterprise registrar, which are administered by the Minister of Revenue.”

GAS, WATER AND ELECTRICITY COMPANIES ACT

22. Section 98 of the Gas, Water and Electricity Companies Act (R.S.Q., chapter C-44) is replaced by the following section:

“**98.** The Government designates the Minister responsible for the administration of this Act except the provisions relating to the responsibilities of the enterprise registrar, which are administered by the Minister of Revenue.”

TELEGRAPH AND TELEPHONE COMPANIES ACT

23. Section 26 of the Telegraph and Telephone Companies Act (R.S.Q., chapter C-45) is replaced by the following section:

“**26.** The Minister of Finance is responsible for the administration of this Act except the provisions relating to the responsibilities of the enterprise registrar, which are administered by the Minister of Revenue.”

24. Section 28 of the Act is repealed.

MINING COMPANIES ACT

25. Section 1 of the Mining Companies Act (R.S.Q., chapter C-47) is amended by striking out “, with the exception of Division VI which applies to the companies which it contemplates” in the third and fourth lines.

26. Division VI of the Act, comprising sections 12 to 20, is repealed.

27. Section 23 of the Act is replaced by the following section:

“**23.** The Minister of Finance is responsible for the administration of this Act except the provisions relating to the responsibilities of the enterprise registrar, which are administered by the Minister of Revenue.”

28. Section 24 of the Act is repealed.

29. Form 1 of the Act is repealed.

ACT RESPECTING THE CONSTITUTION OF CERTAIN CHURCHES

30. Section 15 of the Act respecting the constitution of certain Churches (R.S.Q., chapter C-63) is replaced by the following section:

“**15.** The Government designates the Minister responsible for the administration of this Act except the provisions relating to the responsibilities of the enterprise registrar, which are administered by the Minister of Revenue.”

RELIGIOUS CORPORATIONS ACT

31. Section 19 of the Religious Corporations Act (R.S.Q., chapter C-71) is replaced by the following section:

“**19.** The Government designates the Minister responsible for the administration of this Act except the provisions relating to the responsibilities of the enterprise registrar, which are administered by the Minister of Revenue.”

REAL ESTATE BROKERAGE ACT

32. The heading of Chapter VII of the Real Estate Brokerage Act (R.S.Q., chapter C-73.1) is replaced by the following heading:

“INSPECTION OF THE ASSOCIATION”.

33. Section 153 of the Act is repealed.

34. Section 154 of the Act is replaced by the following section:

“**154.** The Minister shall table in the National Assembly the reports provided for in sections 61 and 105 within 15 days of receiving them or, if the Assembly is not sitting, within 15 days of resumption.”

35. Section 189 of the Act is repealed.

36. The Act is amended by inserting the following section after section 189:

“189.1. The Minister may delegate to any person or body functions and powers relating to the administration of this Act, including those conferred by sections 61, 62, 75, 79, 101, 105, 106, 142, 144, 146 to 152, 160.3, 164 and 166.

The Minister may, in the instrument of delegation, authorize the subdelegation of specified functions and powers; in such a case, the person or body to whom or which such subdelegation may be made shall be identified.”

37. Sections 61, 62, 75, 79, 101, 105, 106, 142, 144, 146 to 152, 160.3, 164 and 166 of the Act are amended by replacing “enterprise registrar” wherever it occurs by “Minister”, with the necessary modifications.

ROMAN CATHOLIC BISHOPS ACT

38. Section 22 of the Roman Catholic Bishops Act (R.S.Q., chapter E-17) is replaced by the following section:

“22. The Government designates the Minister responsible for the administration of this Act except the provisions relating to the responsibilities of the enterprise registrar, which are administered by the Minister of Revenue.”

ACT RESPECTING FABRIQUES

39. Section 75 of the Act respecting fabriques (R.S.Q., chapter F-1) is replaced by the following section:

“75. The Government designates the Minister responsible for the administration of this Act except the provisions relating to the responsibilities of the enterprise registrar, which are administered by the Minister of Revenue.”

WINDING-UP ACT

40. Section 34 of the Winding-up Act (R.S.Q., chapter L-4) is replaced by the following section:

“34. The Government designates the Minister responsible for the administration of this Act except the provisions relating to the responsibilities of the enterprise registrar, which are administered by the Minister of Revenue.”

ACT RESPECTING THE MINISTÈRE DU REVENU

41. Section 2 of the Act respecting the Ministère du Revenu (R.S.Q., chapter M-31), amended by section 46 of chapter 44 of the statutes of 2005, is again amended by replacing the second paragraph by the following paragraph:

“The Minister also has charge of the application of all fiscal laws, the Act to facilitate the payment of support (chapter P-2.2), the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons

(chapter P-45), the Act respecting the enterprise registrar (chapter R-17.1), the other Acts mentioned in Schedule I to the Act respecting the enterprise registrar in respect of which responsibilities are entrusted to the enterprise registrar, the provisions of section 77 referred to in the Public Curator Act (chapter C-81) relating to the provisional administration of property, and the regulations adopted under these Acts and provisions. In addition, the Minister shall assume any other responsibility assigned by the Government, including the administration of the International Fuel Tax Agreement, of any agreement concerning the application of a fiscal law between the Government and a Mohawk community and, to the extent specified in an agreement entered into under section 9.0.1, of any Act of the Parliament of Canada or regulation made under such an Act mentioned in the agreement.”

42. Section 5 of the Act is amended by replacing the first paragraph by the following paragraph:

“**5.** The other public servants and employees necessary for the proper administration of the Ministère du Revenu, including the enterprise registrar, shall be appointed in accordance with the Public Service Act (chapter F-3.1.1).”

43. Section 69.0.0.7 of the Act, amended by section 162 of chapter 15 of the statutes of 2005, is again amended

(1) by inserting the following subparagraph after subparagraph iv of subparagraph *b* of the first paragraph:

“v. the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (chapter P-45) and the Act respecting the enterprise registrar (chapter R-17.1), but only to the extent that the information is necessary for the application or carrying out of those Acts;”;

(2) by inserting the following subparagraph after subparagraph *b* of the first paragraph:

“(b.1) the exercise of a function of the enterprise registrar as provided for by law, but only to the extent that the information is necessary for the exercise of that function;”.

44. Section 69.1 of the Act, amended by section 163 of chapter 15 of the statutes of 2005 and by section 35 of chapter 3 and section 11 of chapter 32 of the statutes of 2006, is again amended by striking out subparagraph *u* of the second paragraph.

ACT RESPECTING THE SPECIAL POWERS OF LEGAL PERSONS

45. Section 53 of the Act respecting the special powers of legal persons (R.S.Q., chapter P-16) is repealed.

46. Section 54 of the Act is replaced by the following section:

“54. The Minister of Finance is responsible for the administration of this Act except the provisions relating to the responsibilities of the enterprise registrar, which are administered by the Minister of Revenue.”

ACT RESPECTING THE LEGAL PUBLICITY OF SOLE
PROPRIETORSHIPS, PARTNERSHIPS AND LEGAL PERSONS

47. Section 2 of the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (R.S.Q., chapter P-45) is amended by adding the following paragraph:

“A person or group that registers voluntarily is deemed to be subject to the requirement of registration.”

48. Section 18 of the Act is amended by replacing the second paragraph by the following paragraph:

“The registration of a registrant that is already registered or, in the case of a partnership constituted in Québec, whose registration has been the subject of an *ex officio* striking off shall also be refused.”

49. Section 19 of the Act is amended by replacing the second paragraph by the following paragraph:

“The registration of a legal person that is already registered or, in the case of a legal person constituted in Québec, whose registration has been the subject of an *ex officio* striking off shall also be refused.”

50. Section 26.1 of the Act is amended by striking out “of Revenue” wherever it occurs in the first paragraph and by replacing “the Minister or Deputy Minister of Revenue” in the second paragraph by “the Minister or the Deputy Minister of Revenue”.

51. Section 28 of the Act is amended by replacing the second paragraph by the following paragraph:

“Every registrant that files under section 26.1 a document transferred under section 72.1 that is deposited in the register together with the reference document sent previously by the Minister is also exempted from that requirement.”

52. Section 30 of the Act is amended by striking out the second paragraph.

53. Section 31 of the Act is amended

(1) by striking out subparagraph 5 of the first paragraph;

(2) by striking out “of Revenue” in the last line of the second paragraph.

54. The Act is amended by inserting the following section after section 32:

“32.1. A registrant that fails to meet the annual obligation to update information during the filing period for an annual declaration incurs a penalty equal to 50% of the annual registration fee or of the fee that would be applicable were section 57.2 to be read without reference to the second paragraph.

In addition, a registrant that incurs a penalty under the first paragraph and fails to pay the annual registration fee referred to in section 57.2 by the deadlines set out in section 57.3, 57.5 or 57.6, incurs a penalty equal to 5% of the fee and an additional penalty equal to 1% of the fee for each complete month of lateness, to a maximum of 12 months.”

55. Section 40 of the Act is amended by striking out the second paragraph.

56. Section 41.1 of the Act is amended by striking out the second paragraph.

57. Section 47 of the Act is amended by striking out paragraph 4.

58. Section 57.1 of the Act is amended by replacing “enterprise registrar” in the last line by “Minister”.

59. The Act is amended by inserting the following section after section 57.1:

“57.1.1. The enterprise registrar may, on the conditions the enterprise registrar determines, waive the filing of a declaration or form, of information, of a supporting document or of any other document which would otherwise have to be filed.

However, the enterprise registrar retains the right to revoke the waiver and to require the filing of any declaration, form, information or document referred to in the first paragraph within the time the enterprise registrar determines.”

60. Section 57.2 of the Act is amended by adding the following paragraph:

“Despite the first paragraph, a registrant whose registration is struck off after 31 December of a particular year is exempted from paying the annual registration fee for the following year if the document whose deposit in the register gave rise to the striking off was duly completed and submitted to the enterprise registrar before 1 January of that following year.”

61. Section 57.3 of the Act is amended

(1) by replacing “enterprise registrar” in the first and second lines of the first paragraph by “Minister”.

(2) by striking out the second paragraph.

62. Section 57.4 of the Act is replaced by the following section:

“57.4. Despite sections 57.2 and 57.3, a registrant or registrant’s representative that presents an application to revoke a striking off under section 54 must also pay to the Minister the annual registration fee prescribed by regulation for the current year as well as the fees for all the years from the time of the striking off to the time the application is presented and an amount representing 25% of the fees for each of those years and, if applicable, for the current year.”

63. Section 57.5 of the Act is amended by striking out “of Revenue” in the second and third lines.

64. Section 57.6 of the Act is amended by striking out “of Revenue” in the second line.

65. Section 57.7 of the Act is repealed.

66. Section 72 of the Act is amended by replacing “enterprise registrar” in the first line of the first paragraph by “Minister”.

67. Section 72.1 of the Act is replaced by the following section:

“72.1. The Minister is competent to transfer to the enterprise registrar for deposit in the register a document filed by a registrant under section 26.1 and a copy of the reference document sent previously to the registrant.”

68. Section 73 of the Act is amended by replacing “enterprise registrar” in the first line by “Minister”.

69. Section 73.1 of the Act is replaced by the following section:

“73.1. The Minister may enter into a written agreement with a government department or body to allow it to register a natural person, a partnership, a group or a legal person. Such an agreement may, in particular, pertain to the exercise of the powers and duties conferred by sections 74, 78 and 80.

A government department or body that is party to such an agreement shall exercise the powers of the enterprise registrar under the conditions and within the limits provided for in the agreement.

Any government department or body is competent to enter into such an agreement with the Minister.”

70. Section 73.2 of the Act is amended

(1) by replacing the first paragraph by the following paragraph:

“**73.2.** The Minister may enter into a written agreement with a government department, body or enterprise to allow the enterprise registrar to communicate to the department, body or enterprise information contained in a document filed by a registrant under this Act if the information must also be communicated by the registrant to the department, body or enterprise.”;

(2) by replacing “enterprise registrar” in the second line of the second paragraph by “Minister”.

71. Section 73.3 of the Act is amended

(1) by replacing the first paragraph by the following paragraph:

“**73.3.** The Minister may enter into a written agreement with a government department, body or enterprise to allow the enterprise registrar to communicate to the department, body or enterprise all the information contained in the register and any subsequent amendments if such a communication is necessary for the exercise of the powers and duties of the department, body or enterprise.”;

(2) by replacing “enterprise registrar” in the second line of the second paragraph by “Minister”;

(3) by striking out the fifth paragraph.

72. Section 74 of the Act is amended by replacing “office of the enterprise registrar during office hours” in the first and second lines of the second paragraph by “locations and times designated by the Minister”.

73. Section 75 of the Act is amended by replacing “enterprise registrar” in the second line of the first paragraph by “Minister”.

74. Section 76 of the Act is amended by striking out “in his offices” in the last line.

75. Section 77 of the Act is amended by replacing “he” in the second line of the first paragraph by “the Minister”.

76. The Act is amended by inserting the following section after section 77:

“77.1. This Act does not prevent the Minister from compiling information from the register as though the information were provided by the enterprise registrar under section 71 of the Act respecting the Ministère du Revenu (chapter M-31).”

77. Section 81 of the Act is amended by adding the following paragraph:

“In the case of a legal person described in section 26.1, the attestation required under subparagraph 2 of the first paragraph is issued on the assumption that the filing period for the annual declaration for the current year is the same as that for the preceding year, unless the legal person confirms in writing, to the enterprise registrar, the filing period for the current year.”

78. Section 89 of the Act is repealed.

79. Section 98 of the Act is amended by striking out “or an annual declaration” in the first line of subparagraph 2 of the first paragraph.

80. Section 538 of the Act is repealed.

81. Section 539 of the Act is replaced by the following section:

“539. The Minister of Revenue is responsible for the administration of this Act.”

82. The Act is amended by inserting the following section after section 539:

“539.1. Despite section 1 of the Act respecting the Ministère du Revenu (chapter M-31), section 32.1 and Chapter IV.2 constitute fiscal laws within the meaning of that Act.

Sections 1000 to 1010, 1037 and 1052 of the Taxation Act (chapter I-3) apply, with the necessary modifications, to section 32.1 and Chapter IV.2.”

NATIONAL BENEFIT SOCIETIES ACT

83. Section 7 of the National Benefit Societies Act (R.S.Q., chapter S-31) is replaced by the following section:

“7. The Government designates the Minister responsible for the administration of this Act except the provisions relating to the responsibilities of the enterprise registrar, which are administered by the Minister of Revenue.”

ACT RESPECTING SOCIETIES FOR THE PREVENTION OF CRUELTY TO ANIMALS

84. Section 4 of the Act respecting societies for the prevention of cruelty to animals (R.S.Q., chapter S-32) is replaced by the following section:

4. The Government designates the Minister responsible for the administration of this Act except the provisions relating to the responsibilities of the enterprise registrar, which are administered by the Minister of Revenue.”

PROFESSIONAL SYNDICATES ACT

85. Section 30 of the Professional Syndicates Act (R.S.Q., chapter S-40) is replaced by the following section:

30. The Government designates the Minister responsible for the administration of this Act except the provisions relating to the responsibilities of the enterprise registrar, which are administered by the Minister of Revenue.”

TRANSITIONAL AND FINAL PROVISIONS

86. The central database of public bodies and corporations, formerly known as the “central file of enterprises”, established by the Government and operated by the body known as the “enterprise registrar” is to continue to be administered and operated by the enterprise registrar appointed by the Minister of Revenue.

87. Unless the context indicates otherwise, in any other Act or statutory instrument and in any other document, the terms “Inspector General of Financial Institutions”, “Inspector General” and “enterprise registrar” designate the enterprise registrar appointed by the Minister of Revenue, or the Minister of Revenue, in accordance with the powers and duties conferred on each by law.

88. The employees of the body known as the “enterprise registrar” who are in office on 31 March 2007 become, without further formality, employees of the Ministère du Revenu.

89. The property in the possession of the body known as the “enterprise registrar” on 31 March 2007 is transferred to the Minister of Revenue. The files and other documents in the possession of the body known as the “enterprise registrar” on 31 March 2007 are transferred to the enterprise registrar appointed by the Minister of Revenue.

Despite the first paragraph, the property, files and other documents relating to real estate brokerage are transferred to the Minister of Finance.

90. Matters pending before the body known as the “enterprise registrar” on 31 March 2007 are continued and decided, and the exercise of its rights and the performance of its obligations as of that date are continued by the enterprise registrar appointed by the Minister of Revenue, or by the Minister of Revenue, in accordance with the powers and duties conferred on each under the law.

91. Proceedings to which the body known as the “enterprise registrar” is a party on 31 March 2007 are continued, without continuance of suit, by the enterprise registrar appointed by the Minister of Revenue.

92. The term of the deputy enterprise registrar appointed by the Government ends on 31 March 2007.

93. Agreements entered into under section 16 of the Act respecting the enterprise registrar (R.S.Q., chapter R-17.1) and sections 72 to 73.3 of the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (R.S.Q., chapter P-45) remain in force until their expiry, except those between the body known as the “enterprise registrar” and the Minister of Revenue, which end on 1 April 2007.

94. The enterprise registrar appointed by the Minister of Revenue exercises, as of 1 April 2007, the functions and powers assigned by an Act or regulation to the body known as the “enterprise registrar” on 31 March 2007.

95. A declaration under section 26 of the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (R.S.Q., chapter P-45) for a particular year after the year 2005 but before the year (*insert the year comprising the date on which section 54 of this Act comes into force*) that was not filed before 1 January (*insert the year comprising the date on which section 54 of this Act comes into force*) must, if filed after the determined period, be accompanied by the fees prescribed by regulation, that is, the applicable fees for an annual declaration filed after the determined period for the particular year.

For the purposes of a declaration referred to in the first paragraph, section 31 of that Act applies as it read on 31 December (*insert the year that precedes the year comprising the date on which section 54 of this Act comes into force*).

For the purposes of this section, an annual declaration filed by a legal person whose filing period straddles the year (*insert the year that precedes the year comprising the date on which section 54 of this Act comes into force*) and the year (*insert the year comprising the date on which section 54 of this Act comes into force*) is considered to be for the year (*insert the year that precedes the year comprising the date on which section 54 of this Act comes into force*).

96. The penalty payable by a registrant not subject to section 26.1 of the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (R.S.Q., chapter P-45) for failure to pay the annual registration fee in accordance with the first paragraph of section 57.3 of that Act for the year or a year preceding that year and by a registrant that presents an application under section 57.4 of that Act is equal to 50% of that fee.

97. The enterprise registrar may waive or cancel the fees prescribed in the second paragraph of section 30 and the penalty prescribed in the second paragraph of section 57.3 of the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (R.S.Q., chapter P-45). The enterprise registrar may also waive the fees prescribed in the first paragraph of section 95 and in section 96.

98. Section 81 does not change the responsibilities assigned to the Minister of Government Services by Order in Council 11-2006 dated 25 January 2006.

99. This Act comes into force on 1 April 2007 except

(1) sections 47, 51, 55, 56, 60 and 97, which come into force on 6 December 2006;

(2) section 52, paragraph 1 of section 53 and sections 54, 57, 61, 62, 65, 79, 82, 95 and 96, which come into force on the date or dates to be set by the Government.

However, section 51 applies as of 1 April 2007 insofar as it replaces “Minister of Revenue” in the second paragraph of section 28 of the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (R.S.Q., chapter P-45) by “Minister”.