

## Regulations and other acts

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Gouvernement du Québec

### O.C. 1020-2007, 21 November 2007

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

#### Québec Pension Plan — Participation of Indians

Regulation respecting the participation of Indians in the Québec Pension Plan

WHEREAS, in the Budget Speech delivered on 23 March 2006, the Minister of Finance announced tax measures relating to First Nations peoples, including a measure allowing workers who are Indians, within the meaning of the Indian Act (R.S.C., 1985, c. I-5), to participate in the Québec Pension Plan in respect of their income situated on a reserve or on recognized Indian land;

WHEREAS that measure was introduced into the Act respecting the Québec Pension Plan (R.S.Q., c. R-9) by chapter 36 of the Statutes of 2006;

WHEREAS, under paragraph *a* of section 81 of the Act respecting the Québec Pension Plan, the Government may make regulations prescribing anything that is to be prescribed in particular by Title III of that Act;

WHEREAS, under paragraph *k* of section 81 of the Act respecting the Québec Pension Plan, the Government may make regulations determining, in respect of a worker who is an Indian, within the meaning of the Indian Act, in what circumstances the worker's employment that is excepted employment solely because of paragraph *j* of section 3 of the Act respecting the Québec Pension Plan, is not considered to be excepted employment, and in what circumstances section 47.1 of that Act does not apply in respect of the worker;

WHEREAS Title III of the Act respecting the Québec Pension Plan, comprising sections 37.1 to 85, is, under section 73 of that Act, a fiscal law within the meaning of the Act respecting the Ministère du Revenu (R.S.Q., c. M-31);

WHEREAS it is expedient to make the Regulation respecting the participation of Indians in the Québec Pension Plan by determining in what circumstances a worker who is an Indian, within the meaning of the Indian Act, may participate in the Québec Pension Plan and by determining the prescribed amount to which section 55 of the Act respecting the Québec Pension Plan refers;

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 for 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 the Government is of the opinion that the fiscal nature of the norms established by the Regulation warrants the absence of prior publication;

WHEREAS, under section 82.1 of the Act respecting the Québec Pension Plan, every regulation made under Title III of that Act comes into force on the date of its publication in the *Gazette officielle du Québec* or on any later date fixed therein and it may also, once published and where it so provides, take effect from a date prior to its publication but not prior to the date from which the legislation under which it is made takes effect;

WHEREAS section 27 of that Act provides that 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 expressly provides therefor;

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

THAT the Regulation respecting the participation of Indians in the Québec Pension Plan, attached to this Order in Council, be made.

GÉRARD BIBEAU,  
*Clerk of the Conseil exécutif*

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## Regulation respecting the participation of Indians in the Québec Pension Plan

An Act respecting the Québec Pension Plan (R.S.Q., c. R-9, s. 81, pars. *a* and *k*)

### DIVISION I INTERPRETATION

**1.** In this Regulation, unless the context indicates otherwise,

“Act” means the Act respecting the Québec Pension Plan (R.S.Q., c. R-9);

“employment” means employment within the meaning assigned to that expression by paragraph *c* of section 1 of the Act;

“Indian” means an Indian within the meaning of the Indian Act (R.S.C., 1985, c. I-5);

“pensionable employment” means pensionable employment within the meaning assigned to that expression by paragraph *e* of section 1 of the Act;

“pensionable salary and wages” means the pensionable salary and wages referred to in section 45 of the Act;

“worker” means a worker within the meaning assigned to that expression by paragraph *h* of section 1 of the Act.

### DIVISION II RULES RELATING TO THE PARTICIPATION OF INDIANS IN THE QUÉBEC PENSION PLAN

**2.** Where the employment in Québec of a worker who is an Indian is excepted employment solely because of paragraph *j* of section 3 of the Act, the employment is not considered to be excepted employment if

(*a*) the worker is resident in Canada; and

(*b*) the employer of the worker has made an irrevocable election in the prescribed form containing the prescribed information that the employer sent to the Minister of Revenue, so that the employment of each worker resident in Canada who is an Indian employed by the employer that would, if no reference were made to this section, be excepted employment solely because of paragraph *j* of section 3 of the Act, is not considered to be excepted employment as of the date the employer indicated on the prescribed form, which must be later than 30 June 2006 and not earlier than the date on which the prescribed form is filed.

**3.** Section 47.1 of the Act does not apply for the purpose of determining the self-employed earnings for a year of a worker who is an Indian if the worker so elects by notifying the Minister of Revenue in writing on or before the fifteenth day of the month of June in the second year following that year.

**4.** If, in a year, a worker who is an Indian performs employment in Québec that is excepted employment solely because of paragraph *j* of section 3 of the Act, in respect of which the employer has not made the election in paragraph *b* of section 2, the amount to which subparagraph *a* of the second paragraph of section 55 of the Act refers is equal to the amount that the worker’s pensionable salary and wages for the year would be if the employment were pensionable employment and no other pensionable employment had been performed by the worker during the year to the extent that, during the year, the worker is resident in Québec pursuant to section 8 of the Act or is deemed to be employed in Québec under the Taxation Act (R.S.Q., c. I-3).

Section 7 of the Act applies for the purpose of determining if employment is performed in Québec.

**5.** This Regulation comes into force on 1 January 2006.

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Gouvernement du Québec

### O.C. 1028-2007, 21 November 2007

An Act respecting the Ministère du Travail (R.S.Q., c. M-32.2)

#### Signing of certain deeds, documents and writings

Signing of certain deeds, documents and writings of the Ministère du Travail

WHEREAS, under the second paragraph of section 7 of the Act respecting the Ministère du Travail (R.S.Q., c. M-32.2), no deed, document or writing binds the Minister or may be attributed to the Minister unless it is signed by the Minister, by the Deputy Minister, by a member of the personnel of the department or by the holder of a position, and in the last two cases, only so far as determined by the Government;

WHEREAS, under section 9 of the Act, every document or copy of a document emanating from the department or forming part of its records, if signed or certified true by a person referred to in the second paragraph of section 7, is authentic;