

CHAPTER VIII TRANSITIONAL AND FINAL

160. Despite the first paragraph of section 25 of the Regulation respecting bingo made by Order in Council 1107-2007 dated 12 December 2007, “period of validity” in the third paragraph of section 3 corresponds, in respect of the licence holders referred to in the first paragraph of that section 25, to a 12-month period beginning on 1 June 2008.

161. The holder of an in-hall bingo licence referred to in the first paragraph of section 25 of the Regulation respecting bingo made by Order in Council 1107-2007 dated 12 December 2007 who is authorized to conduct and operate a bingo consisting of at least 39 events during the period between 1 June 2008 and 30 November 2009, may,

(1) despite the first paragraph of section 6, hold up to six events including two during the first six months and four during the last 12 months, in a place authorized by the board at the time the licence is issued and that differs from the hall for which the licence is valid; and

(2) despite the first paragraph of section 9, award prizes having a total value not exceeding \$10,000 during not more than three events including one during the first six months.

162. Despite the first paragraph of section 18, the holder of a bingo hall manager’s licence referred to in the first paragraph of section 25 of the Regulation respecting bingo made by Order in Council 1107-2007 dated 12 December 2007 may, during the period between 1 June 2008 and 30 November 2009, award prizes having a total value not exceeding \$25,000 during not more than six bingo days including two during the first six months and four during the last 12 months.

163. For the purposes of section 52, the second paragraph of section 120, the first paragraph of section 121, subparagraph 15 of the first paragraph of section 132 and subparagraph 8 of the first paragraph of section 133 in respect, as the case may be, of the holders of an in-hall bingo licence or a bingo hall manager’s licence referred to in the first paragraph of section 25 of the Regulation respecting bingo made by Order in Council 1107-2007 dated 12 December 2007, the amount of \$100,000 is increased to \$150,000.

164. These Rules replace the Bingo Rules made by the Régie des alcools, des courses et des jeux at its plenary session on 26 September 1997 and approved by an order of the Minister of Public Security dated 29 September 1997.

Despite the foregoing, the holders referred to in sections 38, 60, 63, 69, 71, 72, 75, 85, 86 and 103 of the Rules must comply with the requirements prescribed by those provisions concerning, as the case may be, the sending of the latest records and reports, the keeping of documents referred to therein and the use of profits resulting from bingo in the periods indicated therein, which are to be computed as of 31 May 2008.

165. These Rules come into force on 1 June 2008, except sections 36 to 51 and 53 to 55 which come into force on 11 January 2008.

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Gouvernement du Québec

O.C. 1116-2007, 12 December 2007

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

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

An Act respecting the Régie de l’assurance maladie
du Québec
(R.S.Q., c. R-5)

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

An Act respecting the Québec sales tax
(R.S.Q., c. T-0.1)

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

Various regulations of a fiscal nature — Amendments

Regulations to amend various regulations of a fiscal nature

WHEREAS, under subparagraphs *e*, *e.2* and *f* of the first paragraph of section 1086 of the Taxation Act (R.S.Q., c. I-3), the Government may make regulations to establish classes of property for the purposes of section 130 of the Act, to require any person included in one of the classes of persons it determines to file any return it may prescribe relating to any information necessary for the establishment of an assessment provided for in the Act and to send, where applicable, a copy of the return or of a part thereof to any person to whom the

return or part thereof relates and to whom it indicates in the regulation, and to generally prescribe the measures required for the application of the Act;

WHEREAS, under the first paragraph of section 96 of the Act respecting the Ministère du Revenu (R.S.Q., c. M-31), the Government may make regulations, in particular to prescribe the measures required to carry out that Act;

WHEREAS, under paragraph *b* of section 35 of the Act respecting the Régie de l'assurance maladie du Québec (R.S.Q., c. R-5), the Government may make regulations to generally prescribe the measures for the carrying out of Division I of Chapter IV of that Act;

WHEREAS, under paragraph *a* of section 81 of the Act respecting the Québec Pension Plan (R.S.Q., c. R-9), the Government may make regulations to prescribe anything that by Title III of that Act is to be prescribed;

WHEREAS, under the first paragraph of section 677 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1), the Government may make regulations to prescribe the measures required for the purposes of that Act;

WHEREAS subparagraph *q* of the first paragraph of section 1 of the Fuel Tax Act (R.S.Q., c. T-1) provides that "regulation" means any regulation made by the Government under that Act;

WHEREAS, under subparagraph *b* of the sixth paragraph of section 2 of that Act, the Government may, by regulation, fix the amount of the reduction in the case of a border region adjoining a particular Canadian province;

WHEREAS, under subparagraph *viii* of paragraph *a* and subparagraph *iv* of paragraph *b* of section 10 of that Act, every person, provided that the person applies therefor within the time limit and according to the terms and conditions established by regulation, is entitled to a refund of the tax that the person has paid on gasoline or on non-coloured fuel oil when that gasoline or fuel oil was used to operate a motor vehicle used for mining operations as defined by regulation;

WHEREAS, under subparagraph *v* of paragraph *b* of section 10 of that Act, every person, provided that the person applies therefor within the time limit and according to the terms and conditions established by regulation, is entitled to a refund of the tax that the person has paid on non-coloured fuel oil when that fuel oil, in the case of biodiesel fuel, was not mixed with another type of fuel at the time of its acquisition;

WHEREAS, under paragraph *c* of section 10 of that Act, every person, provided that the person applies therefor within the time limit and according to the terms and conditions established by regulation, is entitled to a refund of the tax that the person has paid on coloured fuel oil when that fuel oil, having been purchased in Québec by a person carrying on a business, was exported and used outside Québec to supply a railroad locomotive engine;

WHEREAS, under the third paragraph of section 10.2 of that Act, the Government may make regulations to define the expressions "Band", "Band management activities", "entity mandated by a Band", "Indian", "reserve" and "tribal council" for the purposes of that section;

WHEREAS it is expedient to amend the Regulation respecting the Taxation Act (R.R.Q., 1981, c. I-3, r.1), the Regulation respecting the Québec sales tax (Order in Council 1607-92 dated 4 November 1992) and the Regulation respecting the application of the Fuel Tax Act (R.R.Q., 1981, c. T-1, r.1) primarily to give effect to the fiscal measures introduced into the Taxation Act, the Act respecting the Québec sales tax and the Fuel Tax Act in particular by chapter 8 of the Statutes of 2004, chapter 1 of the Statutes of 2005 and chapters 7, 13, 36 and 37 of the Statutes of 2006 and announced by the Minister of Finance in the Budget Speeches delivered on 30 March 2004 and 23 March 2006, in the Information Bulletins published by the Ministère des Finances, in particular on 20 December 2001, 2 June 2005, 19 December 2005, 29 June 2006, 16 October 2006, 20 December 2006, 27 April 2007 and 26 June 2007, and in the technical document dated 13 February 1991;

WHEREAS it is expedient to amend the Regulation respecting fiscal administration (R.R.Q., 1981, c. M-31, r.1) to update the delegations of signing authority to reflect the changes that have occurred in certain fiscal laws and in the administrative structure of the Ministère du Revenu;

WHEREAS it is expedient, with a view to more efficient application of the Taxation Act, the Act respecting the Ministère du Revenu, the Act respecting the Régie de l'assurance maladie du Québec, the Act respecting the Québec Pension Plan, the Act respecting the Québec sales tax and the Fuel Tax Act, to amend the Regulation respecting the Taxation Act, the Regulation respecting fiscal administration, the Regulation respecting contributions to the Québec Health Insurance Plan (R.R.Q., 1981, c. R-5, r.1), the Regulation respecting contributions to the Québec Pension Plan (R.R.Q., 1981, c. R-9, r.2), the Regulation respecting the Québec sales tax and the Regulation respecting the application of the Fuel Tax Act to make technical and consequential amendments;

WHEREAS it is expedient to amend the Regulation to amend the Regulation respecting the Taxation Act (Order in Council 1155-2004 dated 8 December 2004) and the Regulation to amend the Regulation respecting the Taxation Act (Order in Council 1149-2006 dated 12 December 2006) to change a date of application relating to provisions amended or revoked by those Regulations;

WHEREAS it is expedient to amend the Regulation to amend the Regulation respecting fiscal administration (Order in Council 1149-2006 dated 12 December 2006) to introduce a date of application relating to a provision amended by that Regulation;

WHEREAS it is expedient to amend the Regulation to amend the Regulation respecting the Québec sales tax (Order in Council 1149-2006 dated 12 December 2006) to change dates of application relating to a transitional provision introduced by that Regulation;

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

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;

WHEREAS, under the second paragraph of section 1086 of the Taxation Act, the regulations made under the Act come into force on the date of their publication in the *Gazette officielle du Québec* or on any later date fixed therein and 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;

WHEREAS, under section 97 of the Act respecting the Ministère du Revenu, 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, if it so provides, apply to a period prior to its publication;

WHEREAS, under section 36 of the Act respecting the Régie de l'assurance maladie du Québec, the regulations made under Division I of Chapter IV of that Act come into force on the day of their publication in the *Gazette officielle du Québec* and, if they so provide, they may take effect from a date prior or subsequent to the date of their publication; in the latter case, however, the date may not be prior to the effective date of the legislative provision under which the regulation was made;

WHEREAS, under section 82.1 of the Act respecting the Québec Pension Plan, a 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 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, under the second paragraph of section 677 of the Act respecting the Québec sales tax, a regulation made under that Act comes into force on the date of its publication in the *Gazette officielle du Québec*, unless the regulation fixes another date which may in no case be prior to 1 July 1992;

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 and 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;

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 Taxation Act;

— Regulation to amend the Regulation respecting fiscal administration;

— Regulation to amend the Regulation respecting contributions to the Québec Health Insurance Plan;

— Regulation to amend the Regulation respecting contributions to the Québec Pension Plan;

— Regulation to amend the Regulation respecting the Québec sales tax;

— Regulation to amend the Regulation respecting the application of the Fuel Tax Act;

— Regulation to amend the Regulation to amend the Regulation respecting the Taxation Act made by Order in Council 1155-2004 dated 8 December 2004;

— Regulation to amend the Regulation to amend the Regulation respecting the Taxation Act made by Order in Council 1149-2006 dated 12 December 2006;

— Regulation to amend the Regulation to amend the Regulation respecting fiscal administration made by Order in Council 1149-2006 dated 12 December 2006;

— Regulation to amend the Regulation to amend the Regulation respecting the Québec sales tax made by Order in Council 1149-2006 dated 12 December 2006.

GÉRARD BIBEAU,
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., subpars. *e*, *e.2* and *f* and 2nd par.)

1. (1) Section 22R1.1 of the Regulation respecting the Taxation Act is replaced by the following:

“**22R1.1.** For the purposes of section 22R1, where the individual is an individual referred to in any of sections 726.33, 726.35, 737.16, 737.18.10 and 737.18.28 of the Act, the individual’s income earned in Québec, computed for a taxation year under section 22R1, shall be increased by the amount that is included by the individual in computing the individual’s taxable income for the year under section 726.35 of the Act and reduced by the part, not otherwise deducted in computing the individual’s income earned in Québec, of the amount deducted by the individual in computing the individual’s taxable income for the year under any of sections 726.33,

737.14, 737.16, 737.18.10 and 737.18.28 of the Act, and the individual’s income earned in Québec and elsewhere, determined for the year under section 22R1, shall be increased by the amount that is included by the individual in computing the individual’s taxable income for the year and reduced by the amount that is deducted by the individual in computing the individual’s taxable income for the year.”.

(2) Subsection 1 applies to taxation years that end after 23 March 2006.

2. (1) Section 22R15 of the Regulation is amended by replacing the portion of the second paragraph before subparagraph *b* by the following:

“For the purposes of the first paragraph, the income for a taxation year of an individual is the amount by which the aggregate of the individual’s income for the year, as determined under section 28 of the Act without reference to section 1029.8.50 of the Act, and the amount that is included by the individual in computing the individual’s taxable income for the year under section 726.35 of the Act, exceeds the aggregate of,

(*a*) where the individual is referred to in any of sections 726.33, 737.16, 737.18.10 and 737.18.28 of the Act, the amount deducted by the individual in computing the individual’s taxable income for the year under any of sections 726.33, 737.14, 737.16, 737.18.10 and 737.18.28 of the Act;”.

(2) Subsection 1 applies to taxation years that end after 23 March 2006.

3. (1) Section 41.1.1R1 of the Regulation is replaced by the following:

“**41.1.1R1.** The amount prescribed to which subparagraph *ii* of subparagraph *a* of the second paragraph of section 41.1.1 of the Act refers is

(*a*) 22 cents, except where paragraph *b* applies; and

(*b*) 19 cents if the individual referred to in that section 41.1.1 is engaged principally in selling or leasing automobiles and an automobile is made available in the year to the individual or a person related to the individual by the employer or a person related to the employer.”.

(2) Subsection 1 applies from the taxation year 2006.

4. Section 87R4 of the Regulation is amended by replacing “*n* to *s*” in paragraph *a* by “*n*, *p*, *q*”.

* 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 1149-2006 dated 12 December 2006 (2006, *G.O.* 2, 4087). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Québec Official Publisher, 2007, updated to 1 September 2007.

5. (1) Section 96.2R1 of the Regulation is amended by inserting “or 43.2” after “43.1”.

(2) Subsection 1 has effect from 23 February 2005.

6. (1) Section 130R2 of the Regulation is amended

(1) by replacing the portion of subsection 11 before the definition of “basic oxygen furnace gas” by the following:

“(11) For the purposes of this subsection, subsections 12 to 12.2 and Classes 43.1 and 43.2 in Schedule B;”;

(2) by replacing the definition of “wood waste” in subsection 11 by the following:

““wood waste” includes scrap wood, sawdust, wood chips, bark, limbs, saw-ends and hog fuel, but does not include spent pulping liquor and any waste that no longer has the physical or chemical properties of wood;”;

(3) by inserting the following after the definition of “distribution equipment” in subsection 11:

““district energy equipment” means property that is part of a district energy system and that consists of pipes or pumps used to collect and distribute an energy transfer medium, meters, control equipment, chillers and heat exchangers that are attached to the main distribution line of a district energy system, but does not include

(a) property used to distribute water that is for consumption, disposal or treatment; or

(b) property that is part of the internal heating or cooling system of a building;”;

(4) by inserting the following after the definition of “solution gas” in subsection 11:

““spent pulping liquor” means the by-product of a chemical process of transforming wood into pulp, consisting of wood residue and pulping agents;”;

(5) by inserting the following after the above-inserted definition of “district energy equipment” in subsection 11:

““district energy system” means a system that is used primarily to provide heating or cooling by continuously circulating, from a central generation unit to one or more buildings through a system of interconnected pipes, an energy transfer medium that is heated or cooled using thermal energy that is primarily produced by electrical

cogeneration equipment that meets the requirements of subparagraphs *a* to *c* of the first paragraph of Class 43.1 in Schedule B, as they read having regard to, if applicable, paragraph *a* of Class 43.2 in that Schedule;”;

(6) by inserting “, as it reads having regard to, if applicable, paragraph *a* of Class 43.2 in that Schedule,” in the following provisions after “Schedule B”:

— subsection 12;

— subparagraph *c* of subsection 12.1;

(7) by inserting “, as it reads having regard to, if applicable, paragraph *a* of Class 43.2 in that Schedule,” in the portion of subsection 12.1 before subparagraph *a* after “Schedule B”;

(8) by inserting the following after subsection 12.1:

“(12.2) For the purposes of subsection 12, a district energy system is deemed to meet the requirements of subparagraph *c* of the first paragraph of Class 43.1 in Schedule B, as it reads having regard to, if applicable, paragraph *a* of Class 43.2 in that Schedule, if the electrical cogeneration equipment that produces the thermal energy used by the system is deemed by subsection 12 to meet the requirements of paragraph *c*, as it reads having regard to, if applicable, paragraph *a*.”;

(9) by replacing subsection 13 by the following:

“(13) Where a taxpayer acquired a property that is described in Class 43.1 in Schedule B in circumstances in which the fourth paragraph of that Class applied,

(a) the portion of the property, determined by reference to capital cost, that does not exceed the capital cost of the property to the person from whom the property was acquired is included in that Class; and

(b) the portion of the property, determined by reference to capital cost, that exceeds the capital cost of the property to the person from whom the property was acquired is not included in that Class.”;

(10) by adding the following after subsection 13:

“(14) Where a taxpayer acquired a property that is described in Class 43.2 in Schedule B in circumstances in which the fourth paragraph of Class 43.1 in that Schedule applied and the property was included in Class 43.2 of the person from whom the taxpayer acquired the property,

(a) the portion of the property, determined by reference to capital cost, that does not exceed the capital cost of the property to the person from whom the property was acquired is included in Class 43.2 in Schedule B; and

(b) the portion of the property, determined by reference to capital cost, that exceeds the capital cost of the property to the person from whom the property was acquired is not included in Class 43.1 or 43.2 in Schedule B.”.

(2) Paragraphs 1, 3 and 5 to 10 of subsection 1 have effect from 23 February 2005.

(3) Paragraphs 2 and 4 of subsection 1 have effect from 14 November 2005.

7. (1) Section 130R6 of the Regulation is amended

(1) by inserting the following after paragraph z.3.1:

“(z.3.2) Class 43.2: 50%;”;

(2) by replacing the period at the end of paragraph z.6 by a semi-colon;

(3) by adding the following after paragraph z.6:

“(z.7) Class 47: 8%;

(z.8) Class 48: 15%;

(z.9) Class 49: 8%.”.

(2) Subsection 1 has effect from 23 February 2005.

8. (1) Section 130R30.3.1 of the Regulation is amended by replacing “Class 34 or 43.1” by “any of Classes 34, 43.1, 43.2, 47 and 48” in the following provisions:

— the portion before paragraph *a*;

— subparagraph 1 of subparagraph *i* of paragraph *a*;

— subparagraph 1 of subparagraph *ii* of paragraph *a*.

(2) Subsection 1 has effect from 23 February 2005.

9. (1) Section 130R30.3.2 of the Regulation is amended

(1) by replacing the portion before subparagraph *a* of the first paragraph by the following:

“**130R30.3.2.** Subject to sections 130R30.3.4 to 130R30.3.6, in this division and Chapter V, “specified energy property” of a taxpayer or partnership, in this section referred to as “the owner”, for a taxation year means property in Class 34 in Schedule B acquired by the owner after 9 February 1988 or property in any of Classes 43.1, 43.2, 47 and 48 in that Schedule, other than, where the owner is a corporation or a partnership described in the second paragraph, a particular property”;

(2) by replacing “referred to in the first paragraph” in the portion of the second paragraph before subparagraph *a* by “to which the first paragraph refers”;

(3) by replacing “Class 34 or 43.1” in subparagraph *iii* of subparagraph *a* of the second paragraph by “any of Classes 34, 43.1, 43.2, 47 and 48”.

(2) Paragraphs 1 and 3 of subsection 1 have effect from 23 February 2005.

10. (1) Section 130R65 of the Regulation is amended by replacing paragraph *b* by the following:

“(b) Class 41 in Schedule B in any other case, except where the property would otherwise be included in Class 43.1 or 43.2 in Schedule B and the taxpayer has, by a letter filed with the fiscal return of the taxpayer filed in accordance with sections 1000 to 1003 of the Act for the taxation year in which the property was acquired, elected to include the property in Class 43.1 or 43.2, as the case may be.”.

(2) Subsection 1 has effect from 23 February 2005. In addition, for the purposes of paragraph *b* of section 130R65 of the Regulation in respect of property of a taxpayer acquired on or before 14 June 2006, the election provided for in paragraph *b* may also be made by the taxpayer by a letter filed for that purpose with the Minister of Revenue not later than six months after the date of publication of this Regulation in the *Gazette officielle du Québec*.

11. (1) Section 130R98.12 of the Regulation is revoked.

(2) Subsection 1 applies in respect of property acquired after 31 December 2005.

12. (1) The Regulation is amended by inserting the following after section 130R98.12:

“**130R98.13.** A separate class is to be created for one or more properties of a taxpayer included in Class 7 in Schedule B because of subparagraph *j* of that Class if the taxpayer has, by a letter attached to the taxpayer’s

fiscal return filed in accordance with sections 1000 to 1003 of the Act for the taxation year in which the property or properties were acquired, elected that this section apply to the property or properties.

130R98.14. A separate class is to be created for one or more properties of a taxpayer included in Class 49 in Schedule B if the taxpayer has, by a letter attached to the taxpayer's fiscal return filed in accordance with sections 1000 to 1003 of the Act for the taxation year in which the property or properties were acquired, elected that this section apply to the property or properties.”.

(2) Subsection 1 has effect from 23 February 2005.

13. (1) Section 133.2.1R1 of the Regulation is amended by replacing paragraphs *a* and *b* by the following:

“(a) the product of \$0.50 multiplied by the number of those kilometres, up to and including 5,000;

(b) the product of \$0.44 multiplied by the number of those kilometres in excess of 5,000; and”.

(2) Subsection 1 applies in respect of kilometres driven after 31 December 2005.

14. Section 140.2R1 of the Regulation is revoked.

15. (1) The heading of Chapter II of Title X of the Regulation is replaced by the following:

“MINING TAXES”.

(2) Subsection 1 has effect from 1 January 2007.

16. (1) Section 143R1 of the Regulation is replaced by the following:

“**143R1.** In this chapter,

“income” of a taxpayer for a taxation year from mining operations in a province means the income, for the taxation year, that is derived from mining operations in the province as computed under the laws of the province that impose an eligible tax described in the second paragraph of section 143R5;

“mine” includes any work or undertaking in which a mineral ore is extracted or produced and includes a quarry;

“mineral ore” includes an unprocessed mineral or mineral-bearing substance;

“mining operations” means

(a) the extraction or production of mineral ore from or in a mine;

(b) the transportation of mineral ore to the point of egress from the mine; and

(c) the processing of

i. mineral ore, other than iron ore, to a stage that is not beyond the prime metal stage or its equivalent, and

ii. iron ore to a stage that is not beyond the pellet stage or its equivalent;

“non-Crown royalty” means a royalty contingent on production of a mine or computed by reference to the volume or value of production from mining operations in a province but does not include a royalty that is payable to the State or Her Majesty in right of Canada or a province other than Québec;

“processing” includes all forms of beneficiation, smelting and refining.”.

(2) Subsection 1 applies to taxation years that end after 31 December 2006.

17. (1) Sections 143R2 to 143R4 of the Regulation are revoked.

(2) Subsection 1 applies to taxation years that end after 31 December 2006.

(3) In addition, where section 143R2 of the Regulation applies to taxation years that end before 1 January 2007, the French text of that section is to be read with “, un minéral” inserted after “chapitre”.

18. (1) Section 143R5 of the Regulation is replaced by the following:

“**143R5.** For the purposes of section 143 of the Act, the amount allowed in respect of taxes on income from mining operations of a taxpayer for a taxation year is the aggregate of all amounts each of which is an eligible tax referred to in the second paragraph that is paid or payable by the taxpayer

(a) on the income of the taxpayer for the taxation year from mining operations; or

(b) on a non-Crown royalty included in computing the income of the taxpayer for the taxation year.

An eligible tax is

(a) a tax, on the income of a taxpayer for a taxation year from mining operations in a province, that is

- i. levied under a law of the province,
- ii. imposed only on persons engaged in mining operations in the province, and

iii. paid or payable to

- (1) the province,
- (2) an agent of Her Majesty in right of the province, or

(3) a municipality in the province, in lieu of taxes on property or on any interest in property, or any right in property, other than in lieu of taxes on residential property or on any interest, or any right, in residential property; and

(b) a tax, on an amount received or receivable by a person as a non-Crown royalty, that is

- i. levied under a law of a province,
- ii. imposed only on persons who hold a non-Crown royalty on mining operations in the province, and
- iii. paid or payable to the province or to an agent of Her Majesty in right of the province.”.

(2) Subsection 1 applies to taxation years that end after 31 December 2006. If the taxation year of a taxpayer includes that date, the amount allowed for the purposes of section 143 of the Taxation Act (R.S.Q., c. I-3) under section 143R5 of the Regulation, enacted by subsection 1, in respect of an eligible tax paid or payable in respect of which no amount would be deductible but for subsection 1, paragraph 1 of section 16, paragraph 1 of section 17 and paragraph 1 of section 19 may not exceed the amount that provides the taxpayer with a deduction, in computing the taxpayer’s income under the Act for the taxation year, that is equal to the proportion of the eligible tax paid or payable by the taxpayer on the taxpayer’s income, for the taxation year, from mining operations that the number of days in the year that follow that date is of the number of days in the year.

19. (1) Sections 143R6 to 143R9 of the Regulation are revoked.

(2) Subsection 1 applies to taxation years that end after 31 December 2006.

20. (1) Section 145R3 of the Regulation is amended by replacing “paragraph *m.1*” wherever it appears in the portion before paragraph *b* by “paragraph *m.4*”.

(2) Subsection 1 applies to taxation years that begin after 20 December 1991.

21. Section 157.3R1 of the Regulation is amended by replacing “section 336R1 or 336R2” by “section 336R6”.

22. (1) Section 306.1R1 of the Regulation is amended by replacing “paragraph *k*” by “paragraph *l*”.

(2) Subsection 1 applies to taxation years that begin after 31 December 1995.

23. Section 360R2 of the Regulation is amended by inserting “, as it read before its revocation” in paragraph *m.1* after “Act”.

24. (1) Section 399.7R1 of the Regulation is amended by replacing “Class 43.1 of” in the portion before subparagraph *a* and in subparagraph *c* of the first paragraph by “Class 43.1 or 43.2 in”.

(2) Subsection 1 has effect from 23 March 2005.

25. (1) Section 399.7R2 of the Regulation is amended by replacing “Class 43.1 of” in subparagraphs *ix* and *xi* of paragraph *b* by “Class 43.1 or 43.2 in”.

(2) Subsection 1 has effect from 23 February 2005.

26. (1) The Regulation is amended by inserting the following:

**“CHAPTER IV.0.1.1
PRESCRIBED FOREST MANAGEMENT PLAN**

444R1. For the purposes of section 444 of the Act, a prescribed forest management plan in respect of a woodlot of a taxpayer is a written plan for the management and development of the woodlot that

(a) describes the composition of the woodlot, provides for the attention necessary for the growth, health and quality of the trees on the woodlot and is approved in accordance with the requirements of a provincial program established for the sustainable management and conservation of forests; or

(b) has been certified in writing by a recognized forestry professional to be a plan that describes the composition of the woodlot, provides for the attention necessary for the growth, health and quality of the trees on the woodlot and includes

i. a description of, or a map indicating, the location of the woodlot,

ii. a description of the characteristics of the woodlot, including a map of the woodlot site that shows those characteristics,

iii. a description of the development of the woodlot, including the activities carried out on the woodlot, since the taxpayer acquired it,

iv. information acceptable to the recognized forestry professional estimating

(1) the ages and heights of the trees on the woodlot, and their species,

(2) the quantity of wood on the woodlot,

(3) the quality and composition of the soil underlying the woodlot, and

(4) the quantity of wood that the woodlot could yield as a result of the implementation of the plan,

v. a description of, and the timing for, the activities proposed to be carried out on the woodlot under the plan, including any of those activities that deal with

(1) harvesting,

(2) renewal and regeneration,

(3) the application of silviculture techniques, and

(4) responsible stewardship and the protection of the environment, and

vi. a description of the objectives and strategies for the management and development of the woodlot over a period of at least five years.

A recognized forestry professional to which subparagraph *b* of the first paragraph refers is a forestry professional who has a degree, diploma or certificate recognized by the Canadian Forestry Accreditation Board, the Canadian Institute of Forestry or the Canadian Council of Technicians and Technologists.

A recognized forestry professional to which subparagraph *b* of the first paragraph refers is not required to express an opinion as to the completeness or correctness of a description of past activities referred to in subparagraph *iii* of subparagraph *b* of the first paragraph or of information referred to in subparagraph *iv* of subparagraph *b* of that paragraph if the information was not prepared by that recognized forestry professional.”

(2) Subsection 1 applies in respect of dispositions of property after 10 December 2001. However, where section 444R1 of the Regulation applies in respect of dispositions of property before 1 January 2008, it is to be read as follows:

444R1. For the purposes of section 444 of the Act, a prescribed forest management plan in respect of a woodlot is a written plan for the management and development of the woodlot that provides for the attention necessary to the growth, health, quality and composition of the woodlot.”.

27. (1) The Regulation is amended by inserting the following before Chapter IV.2 of Title XIV:

**“CHAPTER IV.1
PRESCRIBED FOREST MANAGEMENT PLAN**

451R9. For the purposes of subparagraphs *a* and *f* of the first paragraph of section 451 of the Act, a prescribed forest management plan in respect of a woodlot of a taxpayer is a plan referred to in section 444R1.”.

(2) Subsection 1 applies in respect of dispositions of property after 10 December 2001.

28. (1) The Regulation is amended by inserting the following before section 462.1R1:

“459R1. For the purposes of section 459 of the Act, a prescribed forest management plan in respect of a woodlot of a taxpayer is a plan referred to in section 444R1.”.

(2) Subsection 1 applies in respect of dispositions of property after 10 December 2001.

29. (1) Section 712R1 of the Regulation is amended

(1) by replacing paragraph *a* by the following:

“(a) “donee”: a person or entity referred to in section 716R1, in any of subparagraphs *iv* to *ix* of paragraph *a* of section 710 of the Act, in subparagraph 2 of subparagraph *i* of paragraph *c* or in paragraph *d* or *e* of that section;”;

(2) by replacing paragraph *d* by the following:

“(d) “organization”: a registered charity, a registered national arts service organization, a recognized arts organization, a recognized political education organization, a registered museum, a registered cultural or communications organization, a registered Canadian amateur athletic association or a registered Québec amateur athletic association;”;

(3) by inserting “iii.3,” in paragraph *d.1* after “iii.1,”.

(2) Paragraphs 1 and 2 of subsection 1 have effect from 24 March 2006. However, where paragraph *d* of section 712R1 of the Regulation applies before 30 June 2006, it is to be read as follows:

“(d) “organization”: a registered charity, a registered national arts service organization, a recognized arts organization, a recognized political education organization, a registered museum, a registered Canadian amateur athletic association or a registered Québec amateur athletic association;”.

(3) Paragraph 3 of subsection 1 has effect from 30 June 2006.

30. (1) Section 752.0.10.3R1 of the Regulation is amended

(1) by replacing the definition of “donee” by the following:

““donee” means a person or an entity to which an individual has made a gift, and that is referred to in section 752.0.10.12R1, in the definition of “total Crown gifts”, “total cultural gifts” or “total musical instrument gifts” in the first paragraph of section 752.0.10.1 of the Act, in paragraph *b* of the definition of “total gifts of qualified property” in the first paragraph of that section 752.0.10.1 or in any of paragraphs *d* to *h* of the definition of “total charitable gifts” in the first paragraph of that section 752.0.10.1;”;

(2) by inserting “c.3,” in the definition of “particular person” after “c.1,”;

(2) Paragraph 1 of subsection 1 has effect from 24 March 2006.

(3) Paragraph 2 of subsection 1 has effect from 30 June 2006.

31. The heading of Chapter III.2 of Title XXIV of the Regulation is replaced by the following:

“ELECTION IN RESPECT OF A UNIT IN A QUALIFIED TRUST”.

32. (1) Section 961.24R1 of the Regulation is replaced by the following:

“**961.24R1.** For the purposes of section 961.24 of the Act, a qualified trust makes an election under that section by sending to the Minister a declaration, with supporting evidence, attesting that it has made the election

referred to in subsection 1 of section 259 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) in respect of the period referred to in that section 961.24.”.

(2) Subsection 1 applies to taxation years that begin after 31 December 2004.

33. (1) Section 1015R2.1 of the Regulation is amended by replacing “the Act respecting the Ministère du Développement économique, de l’Innovation et de l’Exportation (R.S.Q., c. M-30.01)” in paragraph *f.0.1* by “the Act respecting the Ministère du Développement économique, de l’Innovation et de l’Exportation (R.S.Q., c. M-30.01) or the Cooperative Investment Plan Act (R.S.Q., c. R-8.1.1)”.

(2) Subsection 1 has effect from 31 March 2004.

34. (1) Section 1015R2.1.1 of the Regulation is amended

(1) by replacing “réfère le paragraphe *f.0.1* de l’article 1015R2.1” and “(chapitre M-30.01)” in the French text in the portion before paragraph *a* by “le paragraphe *f.0.1* de l’article 1015R2.1 fait référence” and “(L.R.Q., c. M-30.01)”, respectively;

(2) by adding the following paragraph:

“The percentage to which paragraph *f.0.1* of section 1015R2.1 refers in relation to the acquisition of a qualifying security within the meaning of the cooperative investment plan adopted under the Cooperative Investment Plan Act (R.S.Q., c. R-8.1.1) is 125%.”.

(2) Paragraph 2 of subsection 1 has effect from 31 March 2004.

35. (1) Section 1015R2.2 of the Regulation is amended by replacing “the Act respecting the Ministère du Développement économique, de l’Innovation et de l’Exportation (R.S.Q., c. M-30.01)” in paragraph *c* by “the Act respecting the Ministère du Développement économique, de l’Innovation et de l’Exportation (R.S.Q., c. M-30.01) or the Cooperative Investment Plan Act (R.S.Q., c. R-8.1.1)”.

(2) Subsection 1 has effect from 31 March 2004.

36. (1) Section 1029.8.1R0.1 of the Regulation is amended

(1) by inserting the following after subparagraph *i.1* of paragraph *a*:

“i.2. the Aerospace Manufacturing Technology Centre (AMTC);”;

(2) by replacing subparagraph *iv* of paragraph *a* by the following subparagraph:

“iv. the CANMET Energy Technology Centre (CETC);”;

(3) by replacing subparagraph *ii* of paragraph *d* by the following subparagraph:

“ii. the Laboratoire des technologies de l'énergie (LTE);”;

(4) by replacing paragraph *g* by the following paragraph:

“(g) the Centre de recherche appliquée de l'Institut de tourisme et d'hôtellerie du Québec;”;

(5) by adding the following after paragraph *g*:

“(h) the Centre de santé et de services sociaux de Chicoutimi (CSSS de Chicoutimi).”.

(2) Paragraphs 1 and 5 of subsection 1 apply in respect of scientific research and experimental development carried out after 31 December 2005 under an eligible research contract entered into after that date.

(3) Paragraph 2 of subsection 1 has effect from 1 April 2002.

(4) Paragraph 3 of subsection 1 has effect from 1 May 2002.

(5) Paragraph 4 of subsection 1 has effect from 1 July 2001.

37. (1) Section 1029.8.1R0.2 of the Regulation is replaced by the following:

“**1029.8.1R0.2.** The college centres for the transfer of technology referred to in paragraph *a.1* of section 1029.8.1 of the Act are

(a) Agrinova;

(b) the Cégep de Jonquière in respect of its Centre de production automatisée;

(c) the Cégep de la Gaspésie et des Îles in respect of its Centre collégial de transfert de technologie des pêches;

(d) the Cégep de Maisonneuve in respect of

i. its Centre d'études des procédés chimiques du Québec;

ii. its Institut de chimie et de pétrochimie;

(e) the Cégep de Saint-Jérôme in respect of

i. its Centre de développement des composites du Québec;

ii. its Institut du transport avancé du Québec;

(f) the Cégep de Trois-Rivières in respect of

i. its Centre intégré de fonderie et de métallurgie;

ii. its Centre spécialisé en pâtes et papiers;

(g) the Centre d'enseignement et de recherche en foresterie de Ste-Foy inc.;

(h) the Centre de productique intégrée du Québec inc.;

(i) the Centre de robotique et de vision industrielles inc.;

(j) the Centre de technologie minérale et de plasturgie inc.;

(k) the Centre de transfert technologique de la mode (CTTM);

(l) the Centre de transfert technologique en écologie industrielle, Centre J-E. Simard;

(m) the Centre d'expérimentation et de développement en forêt boréale (CEDFOB);

(n) the Centre d'innovation en microélectronique du Québec (CIMEQ) inc.;

(o) the Centre national en électrochimie et en technologies environnementales inc.;

(p) the Centre spécialisé de technologie physique du Québec inc.;

(q) the Centre technologique en aérospatiale C.T.A.;

(r) Cintech agroalimentaire;

(s) EQMBO-ENTREPRISES Centre d'aide technique et technologique inc.;

(*t*) Groupe CTT inc.;

(*u*) Innovation maritime;

(*v*) the Institut des communications graphiques du Québec;

(*w*) OLEOTEK inc.;

(*x*) the Service d'innovation et de transfert technologiques (SITTE) inc.”.

(2) Subsection 1 has effect from 6 October 2006. In addition, where section 1029.8.1R0.2 of the Regulation applies before 6 October 2006 and

(1) between 28 June 1998 and 8 August 2006, paragraph *d* is to be read as follows:

“(d) the Centre de technologie des systèmes ordinés (CETSO);”;

(2) after 8 July 1998, paragraph *m* is to be read as follows:

“(m) EQMBO-ENTREPRISES Centre d'aide technique et technologique inc.,”;

(3) after 30 June 2001, paragraph *e* is to be read as follows:

“(e) the Cégep de Saint-Jérôme in respect of its Centre de développement des composites du Québec;”;

(4) after 31 December 2001, paragraph *b* is to be read by replacing “Centre spécialisé” by “Centre collégial de transfert de technologie”;

(5) after 16 April 2002, paragraph *n* is to be read as follows:

“(n) the Centre de transfert technologique de la mode (CTTM);”;

(6) after 3 July 2002, paragraph *k* is to be read as follows:

“(k) Groupe CTT inc.,”;

(7) in respect of scientific research and experimental development carried out after 25 August 2002 under an eligible research contract entered into after that date, paragraphs *u* and *v* are to be read as follows:

“(u) Innovation maritime;

“(v) the Centre de transfert technologique en écologie industrielle, Centre J-E. Simard;”;

(8) after 8 September 2002, paragraph *x* is to be read as follows:

“(x) the Cégep de Saint-Jérôme in respect of its Institut du transport avancé du Québec;”;

(9) after 27 November 2002, paragraph *w* is to be read as follows:

“(w) OLEOTEK inc.,”;

(10) in respect of scientific research and experimental development carried out after 27 August 2003 under an eligible research contract entered into after that date, paragraph *y* is to be read without “pour l'entreprise”;

(11) after 1 November 2004, paragraph *l* is to be read as follows:

“(l) the Centre de productique intégrée du Québec inc.,”;

(12) after 26 July 2006, paragraph *g* is to be read with “industrielle” replaced by “et de vision industrielles”;

(13) after 7 August 2006, paragraph *d* is to be read as follows:

“(d) the Centre d'innovation en microélectronique du Québec (CIMEQ) inc.”.

38. (1) Section 1029.8.1R0.3 of the Regulation is amended

(1) by replacing paragraph *c* by the following paragraph:

“(c) the Centre de haute technologie Saguenay-Lac-Saint-Jean;”;

(2) by replacing the period at the end of paragraph *l* by a semi-colon;

(3) by adding the following after paragraph *l*:

“(m) the Centre de développement bioalimentaire du Québec inc. (CDBQ);

(n) the Centre d'expertise en production ovine du Québec inc. (CEPOQ);

(o) the Centre d'expérimentation et de transfert technologique en acériculture du Bas-Saint-Laurent (CETTA);

(p) the Centre d'aide régional sur les aliments du Saguenay–Lac-Saint-Jean–Côte-Nord (CARA).”.

(2) Paragraph 1 of subsection 1 has effect from 15 January 2003.

(3) Paragraph 2 of subsection 1 and paragraph 3 of that subsection, where it enacts paragraph *m* of section 1029.8.1R0.3 of the Regulation, apply in respect of scientific research and experimental development carried out after 23 October 2005 under an eligible research contract entered into after that date.

(4) Paragraph 3 of subsection 1, where it enacts paragraph *n* of section 1029.8.1R0.3 of the Regulation, applies in respect of scientific research and experimental development carried out after 1 May 2006 under an eligible research contract entered into after that date.

(5) Paragraph 3 of subsection 1, where it enacts paragraph *o* of section 1029.8.1R0.3 of the Regulation, applies in respect of scientific research and experimental development carried out after 31 May 2006 under an eligible research contract entered into after that date.

(6) Paragraph 3 of subsection 1, where it enacts paragraph *p* of section 1029.8.1R0.3 of the Regulation, applies in respect of scientific research and experimental development carried out after 31 December 2006 under an eligible research contract entered into after that date.

39. (1) Section 1029.8.1R0.4 of the Regulation is revoked.

(2) Subsection 1 has effect from 1 April 2007.

40. (1) Section 1029.8.21.17R1 of the Regulation is replaced by the following:

“**1029.8.21.17R1.** For the purposes of the definition of “eligible college centre for the transfer of technology” in the first paragraph of section 1029.8.21.17 of the Act, the following are prescribed college centres for the transfer of technology:

(a) Agrinova;

(b) the Cégep de Jonquière in respect of its Centre de production automatisée;

(c) the Cégep de la Gaspésie et des Îles in respect of its Centre collégial de transfert de technologie des pêches;

(d) the Cégep de Maisonneuve in respect of its Centre d'études des procédés chimiques du Québec;

(e) the Cégep de Saint-Jérôme in respect of

i. its Centre de développement des composites du Québec;

ii. its Institut du transport avancé du Québec;

(f) the Cégep de Trois-Rivières in respect of

i. its Centre intégré de fonderie et de métallurgie;

ii. its Centre spécialisé en pâtes et papiers;

(g) the Centre de développement bioalimentaire du Québec inc.;

(h) the Centre de géomatique du Québec inc.;

(i) the Centre d'enseignement et de recherche en foresterie de Ste-Foy inc.;

(j) the Centre de photonique du Québec inc.;

(k) the Centre de productique intégrée du Québec inc.;

(l) the Centre de robotique et de vision industrielles inc.;

(m) the Centre de technologie minérale et de plasturgie inc.;

(n) the Centre de technologie physique et photonique de Montréal;

(o) the Centre de transfert technologique de la mode (CTTM);

(p) the Centre de transfert technologique en écologie industrielle, Centre J-E. Simard;

(q) the Centre d'expérimentation et de développement en forêt boréale (CEDFOB);

(r) the Centre d'innovation en microélectronique du Québec (CIMEQ) inc.;

(s) the Centre national en électrochimie et en technologies environnementales inc.;

(*t*) the Centre spécialisé de technologie physique du Québec inc.;

(*u*) the Centre technologique des résidus industriels;

(*v*) the Centre technologique en aérospatiale C.T.A.;

(*w*) Cintech agroalimentaire;

(*x*) EQMBO-ENTREPRISES Centre d'aide technique et technologique inc.;

(*y*) Groupe CTT inc.;

(*z*) Innovation maritime;

(*z.1*) the Institut des communications graphiques du Québec;

(*z.2*) MUSILAB inc.;

(*z.3*) OLEOTEK inc.;

(*z.4*) the Service d'innovation et de transfert technologiques (SITTE) inc.;

(*z.5*) TRANS BIO TECH Centre collégial de transfert en biotechnologies.”.

(2) Subsection 1 applies in respect of qualified expenditures incurred after 23 May 2007 in relation to goods or services offered after that date. In addition, where section 1029.8.21.17R1 of the Regulation applies in respect of qualified expenditures incurred before 24 May 2007 and

(1) in respect of qualified expenditures incurred after 9 March 1999 in relation to goods or services offered after that date, paragraph *r* is to be read with “Institut de chimie et pétrochimie” replaced by “Centre d'études des procédés chimiques du Québec”;

(2) after 30 June 2001, paragraph *c* is to be read as follows:

“(c) the Cégep de Saint-Jérôme in respect of its Centre de développement des composites du Québec;”;

(3) after 31 December 2001, paragraph *n* is to be read as follows:

“(n) the Cégep de la Gaspésie et des Îles in respect of its Centre collégial de transfert de technologie des pêches;”;

(4) after 16 April 2002, paragraph *m* is to be read as follows:

“(m) the Centre de transfert technologique de la mode (CTTM);”;

(5) after 3 July 2002, paragraph *g* is to be read as follows:

“(g) Groupe CTT inc.;”;

(6) in respect of qualified expenditures incurred after 25 August 2002 in relation to goods or services offered after that date, paragraphs *d.1* and *i.1* are to be read as follows:

“(d.1) Innovation maritime;

“(i.1) the Centre de transfert technologique en écologie industrielle, Centre J-E. Simard;”;

(7) after 8 September 2002, paragraph *a.2* is to be read as follows:

“(a.2) the Cégep de Saint-Jérôme in respect of its Institut du transport avancé du Québec;”;

(8) after 27 November 2002, paragraph *a.1* is to be read as follows:

“(a.1) OLEOTEK inc.;”;

(9) after 1 November 2004, paragraph *k* is to be read as follows:

“(k) the Centre de productique intégrée du Québec inc.;”;

(10) in respect of qualified expenditures incurred after 1 December 2004 in relation to goods or services offered after that date, paragraph *u.1* is to be read without “pour l'entreprise”;

(11) after 26 July 2006, paragraph *f* is to be read with “industrielle” replaced by “et de vision industrielles”;

(12) after 7 August 2006, paragraph *h* is to be read as follows:

“(h) the Centre d'innovation en microélectronique du Québec (CIMEQ) inc.;”.

41. (1) The Regulation is amended by inserting the following after section 1029.8.67R1:

“1029.8.116.5.1R1. The amounts of the work premium reduction thresholds in subparagraphs *i* and *ii* of subparagraphs *b* and *c* of the second paragraph of section 1029.8.116.5 of the Act that are applicable for a particular taxation year are the highest of the reduction thresholds that were applicable for the preceding taxation year and the amounts determined by the Minister of Finance as the work income over which a person would cease to be entitled, for the particular taxation year, to a benefit under the Social Assistance Program established under the Individual and Family Assistance Act (R.S.Q., c. A-13.1.1), if the work income was wages received by that person in the particular taxation year and the benefit was computed on an annual basis, taking into account,

(a) for the purpose of determining the amount of the work premium reduction threshold in subparagraph *i* of subparagraphs *b* and *c* of the second paragraph of section 1029.8.116.5 of the Act, the amount of the basic benefit granted to an adult who is able to work, the amount of the adjustment granted to account for the advance Québec sales tax credit to an independent adult who does not share a dwelling unit and the amount excluded from the work income for an adult whose capacity for employment is not severely limited;

(b) for the purpose of determining the amount of the work premium reduction threshold in subparagraph *ii* of subparagraphs *b* and *c* of the second paragraph of section 1029.8.116.5 of the Act, the amount of the basic benefit granted to a family composed of two adults who are able to work, the amount of the adjustment granted to account for the advance Québec sales tax credit to a family composed of two adults and the amount excluded from the work income for a family composed of two adults whose capacity for employment is not severely limited; and

(c) the amount that would be payable in respect of the work income as the employee's premium under the Act respecting parental insurance (R.S.Q., c. A-29.011), contribution under the Act respecting the Québec Pension Plan (R.S.Q., c. R-9) and premium under the Employment Insurance Act (Statutes of Canada, 1996, chapter 23), considering in that respect the rate applicable for an employee who reports to an establishment of the employer in Québec, and the amount of the federal tax that would be payable in respect of the work income, as if that tax were computed taking into account only the basic tax credit, the spousal tax credit, if any, the tax credit for Canadian employment and the tax credit for Québec Pension Plan member contributions and parental insurance plan and employment insurance plan employee premiums.

For the purposes of the first paragraph, if the work income is not a multiple of \$2, it must be rounded to the nearest multiple of \$2 or, if it is equidistant from two multiples, to the higher multiple of \$2.”

(2) Subsection 1 applies from the taxation year 2007.

42. (1) Section 1056.4R1 of the Regulation is amended by replacing “section 656.4 or 659” in subparagraph *a* of the first paragraph by “any of sections 656.4, 659 and 688.0.0.1”.

(2) Subsection 1 has effect from 1 June 2005. In addition, where subparagraph *a* of the first paragraph of section 1056.4R1 of the Regulation applies after 31 December 2000 and before 1 June 2005, it is to be read with the reference to “110.1” replaced by a reference to “110.1, 157.10”.

43. (1) Section 1079.1R2 of the Regulation is amended in the second paragraph

(1) by replacing “mentioned in the first paragraph is in reference to” in the portion before subparagraph *b* by “mentioned in the first paragraph refers to”;

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

“(b.1) shares subject to a stipulation to the effect that they may be included in an SME growth stock plan within the meaning of the first paragraph of section 965.55 of the Act;”;

(3) by inserting the following after paragraph *e*:

“(e.1) qualifying security within the meaning of the cooperative investment plan adopted under the Cooperative Investment Plan Act (R.S.Q., c. R-8.1.1);”.

(2) Paragraph 2 of subsection 1 has effect from 22 April 2005.

(3) Paragraph 3 of subsection 1 has effect from 31 March 2004.

44. (1) The Regulation is amended by inserting the following after section 1086R8:

“1086R8.0.1. Every person who pays an amount which, pursuant to section 694.0.0.1 of the Act, must be included in computing a taxpayer's taxable income for a taxation year, shall file an information return in prescribed form.”.

(2) Subsection 1 applies in respect of amounts paid after 31 December 2006.

45. (1) The Regulation is amended by inserting the following after section 1086R8.1.3:

“**1086R8.1.3.1.** A qualified cooperative or qualified federation of cooperatives, within the meaning of section 965.39.1 of the Act which, in the course of a year, issues a qualifying security within the meaning of that section to a qualified investor within the meaning of section 9 of the Cooperative Investment Plan Act (R.S.Q., c. R-8.1.1), shall file an information return in prescribed form in respect of that security for any year during which it issues such security.

A qualified cooperative or qualified federation of cooperatives shall also send to each qualified investor having acquired a qualifying security an information return stating the adjusted cost of the qualifying security.”

(2) Subsection 1 has effect from 31 March 2004.

46. (1) Section 1086R8.9 of the Regulation is amended

(1) by inserting the following after subparagraph *a.1* of the first paragraph:

“(a.2) a benefit the Minister pays under the Individual and Family Assistance Act (R.S.Q., c. A-13.1.1), other than an amount described in subparagraph *a* or *b* of the second paragraph of section 311.1 of the Act, or a payment described in section 311.1R1;”;

(2) by inserting the following after subparagraph *a* of the second paragraph:

“(a.1) in the case where the amount is paid as government assistance similar to last resort financial assistance paid under the Individual and Family Assistance Act, the amount is an amount described in subparagraph *a* or *b* of the second paragraph of section 311.1 of the Act or is a payment described in section 311.1R1;”.

(2) Subsection 1 applies in respect of amounts paid after 31 December 2006.

47. (1) Section 1086R17 of the Regulation is amended by replacing “sections 1086R8.24” in the first paragraph by “sections 1086R8.0.1, 1086R8.24”.

(2) Subsection 1 applies in respect of amounts paid after 31 December 2006.

48. (1) Section 1086R23.17 of the Regulation is amended by striking out “, and the lessor must also send to the individual in respect of whom the information return is filed, within the same time, a copy of the return” in the second paragraph.

(2) Subsection 1 has effect from 1 January 2007.

49. (1) The Regulation is amended by inserting the following after section 1086R23.17:

“**1086R23.17.1.** Every syndicate of co-owners of an immovable under divided co-ownership shall file for a calendar year, at the request of an individual who lives in the immovable, an information return in prescribed form in respect of the individual, where

(a) the request is made by the individual before the end of the year;

(b) the individual declares to the syndicate of co-owners that at the end of the year, the individual will attain the age of 70, or an individual with whom the individual shares the dwelling will attain the age of 70;

(c) the individual or the individual’s spouse is the owner of a fraction of the immovable held in co-ownership; and

(d) the aggregate of the amounts paid during the year by the syndicate of co-owners as charges from the co-ownership of the common portions of the immovable, other than common portions for restricted use, includes the cost of one or more eligible services within the meaning of section 1029.8.61.1 of the Act.”

(2) Subsection 1 has effect from 1 January 2007.

50. (1) The Regulation is amended by inserting the following after section 1088R2.1:

“**1088R2.2.** In the case of an individual referred to in section 726.33 or 726.35 of the Act, the individual’s portion of income for a taxation year from a business that is attributable to an establishment in Québec, that is otherwise determined under this Title, must be increased by the amount included by the individual in computing the individual’s taxable income for the year under section 726.35 of the Act and reduced by the amount deducted by the individual in computing the individual’s taxable income for the year under section 726.33 of the Act.”

(2) Subsection 1 applies to taxation years that end after 23 March 2006.

51. (1) Section 1088R14 of the Regulation is amended by replacing the second paragraph by the following:

“For the purposes of the first paragraph, the income for a taxation year of an individual is the amount by which the aggregate of the individual’s income, computed without reference to section 1029.8.50 of the Act, that would be determined for the year under section 28 of the Act, had the individual been resident in Québec on the last day of the taxation year, and the amount included by the individual in computing the individual’s taxable income for the year under section 726.35, exceeds any amount that is deducted by the individual in computing the individual’s taxable income for the year under any of sections 726.20.2, 726.33, 737.14, 737.16, 737.16.1, 737.18.10, 737.18.28, 737.18.34, 737.21, 737.22.0.0.3, 737.22.0.0.7, 737.22.0.3, 737.22.0.7, 737.25 and 737.28 of the Act.”.

(2) Subsection 1 applies to taxation years that end after 23 March 2006.

52. (1) Class 1 in Schedule B to the Regulation is amended by replacing paragraph *l* by the following:

“(l) a pipeline, other than

- i. a pipeline that is gas or oil well equipment, and
- ii. a pipeline that is for oil or natural gas if the Minister is or has been satisfied that the main source of supply for the pipeline is or was likely to be exhausted within 15 years after the date on which the operation of the pipeline commenced;”.

(2) Subsection 1 has effect from 23 February 2005.

53. (1) Class 7 in Schedule B to the Regulation is amended

(1) by replacing the period at the end of paragraph *i* by a semi-colon;

(2) by adding the following after paragraph *i*:

“(j) pumping or compression equipment, including equipment ancillary to pumping and compression equipment, acquired after 22 February 2005 if the equipment pumps or compresses petroleum, natural gas or a related hydrocarbon for the purpose of moving it

- i. through a transmission pipeline,
- ii. from a transmission pipeline to a storage facility, or

iii. from a storage facility to a transmission pipeline.”.

(2) Subsection 1 has effect from 23 February 2005.

54. (1) Class 17 in Schedule B to the Regulation is amended by replacing subparagraphs *i* and *ii* of subparagraph *b* of the first paragraph by the following:

“i. electrical generating equipment, other than electrical generating equipment described in any of paragraphs *f* to *h* of Class 8 or in any of Classes 43.1, 43.2 and 48; or

ii. production and distribution equipment of a distributor of water or steam, other than such property described in Class 43.1 or 43.2, used for heating or cooling, including, for that purpose, pipe used to collect or distribute an energy transfer medium but not including equipment or pipe used to distribute water that is for consumption, disposal or treatment.”.

(2) Subsection 1 has effect from 23 February 2005.

55. (1) Class 28 in Schedule B to the Regulation is amended by replacing “production” in the following provisions of the first paragraph by “production in reasonable commercial quantity”:

— subparagraph *ii* of subparagraph *b*;

— subparagraphs *i* to *iii* of subparagraph *d*.

(2) Subsection 1 applies in respect of property acquired after 31 December 1987.

56. (1) Class 41 in Schedule B to the Regulation is amended by replacing “production” in subparagraphs *i* to *iii* of subparagraph *d* of the first paragraph of Class 28 in that Schedule, that subparagraph *a* of the first paragraph enacts, by “production in reasonable commercial quantity”.

(2) Subsection 1 applies in respect of property acquired after 31 December 1987.

57. (1) Class 42 in Schedule B to the Regulation is replaced by the following:

“**CLASS 42**
(12%)
(s. 130R6)

Property that is

(a) fibre-optic cable; or

(b) telephone, telegraph or data communication equipment that is a wire or cable, other than a cable included in this class because of paragraph *a*, acquired after 22 February 2005, and that has not been used, or acquired for use, for any purpose before 23 February 2005.”

(2) Subsection 1 has effect from 23 February 2005.

58. (1) Class 43.1 in Class B to the Regulation is amended

(1) by replacing “Class 1, 2 or 8” in the portion before subparagraph *a* of the first paragraph by “any of Classes 1, 2, 8 and 48”;

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

“iii.1. district energy equipment;”;

(3) by replacing subparagraph 1 of subparagraph *i* of subparagraph *c* of the first paragraph by the following:

“(1) is used by the taxpayer, or by a lessee of the taxpayer, to generate electrical energy, or both electrical and heat energy, using only fuel that is fossil fuel, wood waste, spent pulping liquor, municipal waste, landfill gas, digester gas or bio-oil, or any combination of those fuels, and”;

(4) by striking out “and” at the end of subparagraph *xii* of subparagraph *a* of the second paragraph and by adding the following thereafter:

“xiii. property of a taxpayer that is part of a system that is used by the taxpayer or a lessee of the taxpayer primarily to produce, store and use biogas produced from manure by anaerobic digestion if that biogas is used primarily by the taxpayer or the lessee to produce electricity, or to produce heat that is used directly in an industrial process or in a greenhouse, which property

(1) includes equipment that is an anaerobic digester reactor, a buffer tank, a pre-treatment tank, biogas piping, a biogas storage tank, biogas scrubbing equipment and electrical generating equipment, and

(2) does not include property that is used to collect manure, store manure, other than a buffer tank, or move manure to the system, equipment used to process the residue after digestion or to treat recovered liquids, auxiliary electrical generating equipment, buildings or other structures, transmission equipment, distribution equipment, equipment designed to store electrical energy,

property otherwise included in Class 10 and property that would be included in Class 17 if that Class were read without reference to subparagraph *i* of subparagraph *b* of the first paragraph of that Class;”;

(5) by replacing subparagraph *a* of the fourth paragraph by the following:

“(a) the property was depreciable property that was included in any of Classes 34, 43.1 and 43.2 of the person from whom it was acquired, or would have been included in any of Classes 34, 43.1 and 43.2 of that person if that person had made a valid election to include the property in that Class 43.1 or 43.2, as the case may be, pursuant to paragraph *b* of section 130R65; and”.

(2) Paragraphs 1, 2 and 4 of subsection 1 apply in respect of property acquired after 22 February 2005.

(3) Paragraph 3 of subsection 1 applies in respect of property acquired after 13 November 2005 that has not been used or acquired for use before 14 November 2005.

(4) Paragraph 5 of subsection 1 has effect from 23 February 2005.

59. (1) Schedule B to the Regulation is amended by inserting the following after Class 43.1:

“CLASS 43.2

(50%)

(ss. 96.2R1, 130R2, 130R6, 130R30.3.1, 130R30.3.2, 130R65, 399.7R1, 399.7R2)

Property acquired after 22 February 2005 and before 1 January 2012 that was not included, before it was acquired, in another Class by any taxpayer and that is property that would otherwise be included in Class 43.1

(a) if subparagraph 2 of subparagraph *i* of subparagraph *c* of the first paragraph of Class 43.1 were read with “6,000 BTU” replaced by “4,750 BTU”; or

(b) because of subparagraph *a* of the second paragraph of that Class.”.

(2) Subsection 1 has effect from 23 February 2005. However, where the portion of Class 43.2 in Schedule B to the Regulation before paragraph *a* applies in respect of property acquired before 10 December 2005, it is to be read without reference to “that was not included, before it was acquired, in another Class by any taxpayer and”.

60. (1) Class B to the Regulation is amended by adding the following after Class 46:

“CLASS 47

(8%)

(130R6, 130R30.3.1, 130R30.3.2)

Property acquired after 22 February 2005 that is transmission or distribution equipment, which may include for this purpose a structure, used for the transmission or distribution of electrical energy, other than

(a) property that is a building; and

(b) property that has been used or acquired for use for any purpose by any taxpayer before 23 February 2005.

CLASS 48

(15%)

(130R6, 130R30.3.1, 130R30.3.2)

Property acquired after 22 February 2005 that is a combustion turbine, including associated burners and compressors, that generates electrical energy, other than

(a) electrical generating equipment described in any of paragraphs *f* to *h* of Class 8;

(b) property acquired before 1 January 2006 in respect of which an election is made under section 130R98.12, as it read before its revocation; and

(c) property that has been used or acquired for use for any purpose by any taxpayer before 23 February 2005.

CLASS 49

(8%)

(130R6, 130R98.14)

Property acquired after 22 February 2005 that is a pipeline, including control and monitoring devices, valves and other equipment ancillary to the pipeline, used for the transmission, but not the distribution, of petroleum, natural gas or related hydrocarbons, other than

(a) a pipeline described in subparagraph *ii* of paragraph *l* of Class 1;

(b) property that has been used or acquired for use for any purpose by any taxpayer before 23 February 2005;

(c) equipment included in Class 7 because of paragraph *j* of that Class; and

(d) a building or other structure.”.

(2) Subsection 1 has effect from 23 February 2005.

61. (1) Schedule C to the Regulation is amended

(1) by inserting the following universities in paragraph *a* in alphabetical order:

“California Institute of the Arts, Valencia, California.

Christendom College, Front Royal, Virginia.

City University of New York, The, John Jay College of Criminal Justice, New York, New York.

D’Youville College, Buffalo, New York.

Finlandia University, Hancock, Michigan.

Georgetown University, Washington, District of Columbia.

Illinois State University, Normal, Illinois.

University of St. Thomas, St. Paul, Minnesota.

University of St. Thomas, Houston, Texas.

University of Tennessee, The, Knoxville, Tennessee.”;

(2) by replacing “Life Chiropractic College West, San Lorenzo, California” in paragraph *a* by “Life Chiropractic College West, Hayward, California”;

(3) by inserting the following university in paragraph *b* in alphabetical order:

“Heriot-Watt University, Edinburgh, Scotland.”;

(4) by replacing “University of Dublin, Dublin” in paragraph *c* by “University of Dublin, The, Trinity College, Dublin”;

(5) by inserting the following university in paragraph *j* in alphabetical order:

“American University of Beirut, Riad El Solh, Beirut.”;

(6) by striking out “Ruprecht-Karls-Universität Heidenberg, Heidenberg” in paragraph *k* and by inserting the following university in that paragraph in alphabetical order:

“University of Heidelberg, Heidelberg.”;

(7) by inserting the following university in paragraph *s* in alphabetical order:

“University of Cape Town, Rondebosch.”;

(8) by inserting the following university in paragraph *v* in alphabetical order:

“University of Auckland, The, Auckland.”;

(9) by adding the following after paragraph *x*:

“(y) in Estonia:

University of Tartu, Tartu.”.

(2) Paragraph 1 of subsection 1, where it inserts, in paragraph *a* in Schedule C to the Regulation,

(1) the reference to the following university, has effect from 1 January 2003:

“California Institute of the Arts, Valencia, California.”;

(2) the reference to the following universities, has effect from 1 January 2004:

“D’Youville College, Buffalo, New York.

Georgetown University, Washington, District of Columbia.

University of St. Thomas, St. Paul, Minnesota.”;

(3) the reference to the following universities, has effect from 1 January 2005:

“Christendom College, Front Royal, Virginia.

City University of New York, The, John Jay College of Criminal Justice, New York, New York.

Finlandia University, Hancock, Michigan.

Illinois State University, Normal, Illinois.

University of St. Thomas, Houston, Texas.”;

(4) the reference to the following university, has effect from 1 January 2006:

“University of Tennessee, The, Knoxville, Tennessee.”.

(3) Paragraphs 2, 3, 7 and 9 of subsection 1 have effect from 1 January 2004.

(4) Paragraph 4 of subsection 1 has effect from 1 January 2005.

(5) Paragraphs 5 and 8 of subsection 1 have effect from 1 January 2003.

(6) Paragraph 6 of subsection 1 has effect from 1 January 1995.

62. 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. (1) Section 7R1 of the Regulation respecting fiscal administration is amended by replacing “, the functionaries who hold a position as Director General with a directorate of the Ministère du Revenu and the functionary who holds the position of Director General of the Centre de perception fiscale” by “and the public servants who hold the position of Director General within a directorate of the Ministère du Revenu”.

(2) Subsection 1 has effect from 4 December 2006.

2. (1) The second paragraph of section 7R3.2 of the Regulation is amended by replacing “du soutien et du registraire” by “de l’enregistrement et du soutien opérationnel”.

(2) Subsection 1 has effect from 1 April 2007.

3. Section 7R5 of the Regulation is amended by inserting “1049.14.7, 1049.14.8, 1049.14.9, 1049.14.11,” after “1049.2.2.10,” in paragraph 2.

4. Section 7R13 of the Regulation is amended by replacing “and 86” in paragraph 2 by “, 86 and 94.1”.

5. Section 7R14 of the Regulation is amended

(1) by replacing “sections 58.1 and 94.1” in paragraph 2 by “section 58.1”;

* 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 Order in Council 1149-2006 dated 12 December 2006 (2006, *G.O.* 2, 4087). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Québec Official Publisher, 2007, updated to 1 September 2007.

(2) by inserting “, 416” in paragraph 5 after “202”.

6. (1) The heading of subdivision 3 of subdivision 1 of Division II of the Regulation is amended by replacing “Centre de perception fiscale” by “Direction générale du centre de perception fiscale et des biens non réclamés”.

(2) Subsection 1 has effect from 4 December 2006.

7. (1) Section 7R20 of the Regulation is amended

(1) by replacing “of the Centre de perception fiscale” in the portion before paragraph 1 by “in the Direction générale du centre de perception fiscale et des biens non réclamés”;

(2) by inserting the following after paragraph 2:

“(2.1) articles 2960 and 3044 of the Civil Code;”;

(3) by inserting the following after paragraph 5:

“(5.1) sections 415, 416, 416.1, 417, 417.1, 417.2 and 418 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1);”.

(2) Paragraph 1 of subsection 1 has effect from 4 December 2006.

8. (1) Section 7R22 of the Regulation is amended

(1) by replacing “of the Centre de perception fiscale” in the portion before subparagraph 1 of the first paragraph by “in the Direction générale du centre de perception fiscale et des biens non réclamés”;

(2) by inserting the following after subparagraph 13 of the first paragraph:

“(13.1) section 209 of the Canada Business Corporations Act (Revised Statutes of Canada, 1985, chapter C-44);”.

(2) Paragraph 1 of subsection 1 has effect from 4 December 2006.

9. Section 7R57.19 of the Regulation is amended by replacing “of the Centre d’assistance aux services à la clientèle des particuliers” in the portion before subparagraph 1 of the first paragraph by “of a service of the Centre d’assistance aux services à la clientèle”.

10. Section 7R78.1 of the Regulation is amended by striking out “, 17.3” in paragraph 2.

11. (1) Section 7R78.3 of the Regulation is amended by replacing “paragraph” in subparagraph 9.1 of the first paragraph by “the third paragraph of section 10R2, the second paragraph of section 10.2R2 and paragraph”.

(2) Subsection 1, where it inserts “, the second paragraph of section 10.2R2” in subparagraph 9.1 of the first paragraph of section 7R78.3 of the Regulation, has effect from 24 March 2006.

12. Section 7R78.8 of the Regulation is amended by inserting “17.3,” after “12.2,” in subparagraph 2 of the first paragraph.

13. Section 7R78.10 of the Regulation is amended by striking out “, 17.3” in subparagraph 2 of the first paragraph.

14. (1) Section 7R78.14 of the Regulation is amended

(1) by inserting “17.3,” after “sections” in subparagraph 2 of the first paragraph;

(2) by replacing “paragraph” in subparagraph 15.1 of the first paragraph by “the third paragraph of section 10R2, the second paragraph of section 10.2R2 and paragraph”.

(2) Paragraph 2 of subsection 1, where it inserts “, the second paragraph of section 10.2R2” in subparagraph 15.1 of the first paragraph of section 7R78.14 of the Regulation, has effect from 24 March 2006.

15. Section 7R78.15 of the Regulation is amended in subparagraph 4 of the first paragraph

(1) by striking out “350.23.7;”;

(2) by inserting “350.23.10,” after “350.23.9;”.

16. (1) Section 7R78.19 of the Regulation is amended

(1) by replacing “articles 2631 and” in subparagraph 3 of the first paragraph by “article”;

(2) by replacing “and 985.34” in subparagraph 6 of the first paragraph by “, 985.34, 985.35.2, 985.35.4, 985.35.6, 985.35.12, 985.35.14 and 985.35.16”;

(3) by replacing “, 418 and 427.6” in subparagraph 9 of the first paragraph by “and 418”;

(4) by replacing “paragraph” in subparagraph 11.1 of the first paragraph by “the third paragraph of section 10R2, the second paragraph of section 10.2R2 and paragraph”.

(2) Paragraph 4 of subsection 1, where it inserts “, the second paragraph of section 10.2R2” in subparagraph 11.1 of the first paragraph of section 7R78.19 of the Regulation, has effect from 24 March 2006.

17. (1) Section 7R78.20 of the Regulation is amended

(1) by inserting “a position of tax audit officer,” in the portion before subparagraph 1 of the first paragraph after “for public servants who holds”;

(2) by inserting the following after subparagraph 1 of the first paragraph:

“(1.1) article 2631 of the Civil Code;”;

(3) by adding the following subparagraph to the first paragraph:

“(3) sections 350.23.9, 350.23.10, 427.5 and 427.6 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1).”;

(4) by inserting “94.1 of the Act and sections 7.0.6 and” after “section” in the second paragraph.

(2) Paragraph 1 of subsection 1 has effect from 12 October 2004.

18. (1) Section 7R80 of the Regulation is amended by replacing “des solutions WEB et de l’ingénierie de l’information” by “de planification et de développement de l’intranet et de l’ingénierie documentaire”.

(2) Subsection 1 has effect from 30 April 2007.

19. Section 7R81.2 of the Regulation is amended by replacing “A public servant” by “Subject to section 7R87.2, a public servant”.

20. Section 7R86 of the Regulation is amended by replacing “section 7R87” by “sections 7R81.2, 7R87, 7R87.1 and 7R87.2”.

21. (1) Section 7R87 of the Regulation is amended

(1) by replacing “A public servant” by “Subject to section 7R87.1, a public servant”;

(2) by replacing “des traitements massifs, the Direction de la normalisation des communications de masse or the Direction du traitement informatique et des télécommunications” by “du partenariat gouvernemental, the Direction des communications administratives, des traitements massifs et de l’intranet or the Direction de l’infrastructure technologique et des services aux utilisateurs”.

(2) Paragraph 2 of subsection 1 has effect from 26 September 2006. However, for the period commencing on 26 September 2006 and ending on 29 April 2007, section 7R87 of the Regulation is to be read as follows:

“**7R87.** A public servant who holds a position of head of a service at the Direction des solutions informatiques pour les particuliers, the Direction des solutions informatiques pour les entreprises, the Direction des solutions informatiques pour les mandataires, the Direction des solutions électroniques et des traitements massifs, the Direction de la normalisation des communications de masse or the Direction de l’infrastructure technologique et des services aux utilisateurs within the Direction générale du traitement et des technologies is authorized to sign any purchase, typesetting and printing, leasing or services contract the amount of which does not exceed \$25,000.”.

22. The Regulation is amended by inserting the following after section 7R87:

“**7R87.1.** A public servant who holds the position of Head of the Service de planification et de développement de l’intranet et de l’ingénierie documentaire at the Direction des communications administratives, des traitements massifs et de l’intranet or a public servant who holds the position of Head of the Service de la sécurité informatique or the position of Head of the Service des opérations et de l’exploitation at the Direction de l’infrastructure technologique et des services aux utilisateurs within the Direction générale du traitement et des technologies is authorized to sign, in place of the Minister of Revenue but in connection with the measures provided for in the service continuity plan under section 60 of the Civil Protection Act (R.S.Q., c. S-2.3), any purchase, typesetting and printing, leasing or services contract the amount of which does not exceed \$50,000.”.

7R87.2. A public servant who holds a position of head of the immovable property management service at the Direction des ressources matérielles et immobilières within the Direction générale de la planification, de l’administration et de la recherche is authorized to sign, in place of the Minister of Revenue but in connection with the measures provided for in the service continuity plan under section 60 of the Civil Protection Act (R.S.Q., c. S-2.3), any purchase, typesetting and printing, leasing or services contract the amount of which does not exceed \$50,000.”.

23. (1) Section 8R2 of the Regulation is amended by replacing “du soutien et du registraire” by “de l’enregistrement et du soutien opérationnel”.

(2) Subsection 1 has effect from 1 April 2007.

24. (1) Section 8R4 of the Regulation is amended by replacing “Director, Tax Collection or head of a tax collection service within the Centre de perception fiscale or a public servant governed by the collective labour agreement for public servants who holds a position of tax collection officer within that Centre” by “head of a tax collection service within the Direction générale du centre de perception fiscale et des biens non réclamés or a public servant governed by the collective labour agreement for public servants who holds a position of tax collection officer within that directorate”.

(2) Subsection 1 has effect from 4 December 2006.

25. (1) Section 69.0.0.12R1 of the Regulation is amended by replacing “, Director of Investigations – Québec or Director of Investigations – Montréal” by “or a position of Director”.

(2) Subsection 1 has effect from 23 February 2006.

26. Section 94.5R1 of the Regulation is amended by striking out paragraph 4.

27. Section 96R1 of the Regulation is amended

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

“**96R1.** Remission is granted of tax, interest and penalties payable under Part I of the Taxation Act (R.S.Q., c. I-3) by an individual who was a member of the Canadian Armed Forces, or was an ambassador, minister, high commissioner, officer or servant of Canada referred to, as the case may be, in paragraph *b* or *c* of section 8 of that Act, or who was referred to in paragraph *d* of that section and performed services in a country other than Canada under a prescribed international development assistance program of the Gouvernement du Québec or the Government of Canada, other than a taxpayer referred to in section 96R2, by the spouse of such an individual referred to in paragraph *e* of section 8 of that Act or by the dependent child of such an individual referred to in paragraph *f* of that section 8.”;

(2) by replacing “under Part I or I.1” in the second paragraph by “under Part I”.

28. Section 96R8 of the Regulation is amended by replacing “under Part I or I.1” and “those Parts” in the second paragraph by “under Part I” and “that Part”, respectively.

29. (1) The Regulation is amended by replacing “at the Centre de perception fiscale” and “of the Centre de perception fiscale”, as the case may be, by “in the Direction générale du centre de perception fiscale et des biens non réclamés” in the following provisions:

- the portion of section 7R18 before paragraph 1;
- the portion of section 7R19.1 before paragraph 1.

(2) Subsection 1 has effect from 4 December 2006.

30. (1) The Regulation is amended by replacing “of the Centre de perception fiscale” by “in the Direction générale du centre de perception fiscale et des biens non réclamés” in the following provisions:

- section 7R21;
- the portion of section 7R23 before paragraph 1.

(2) Subsection 1 has effect from 4 December 2006.

31. (1) The Regulation is amended by replacing “Direction générale des biens non réclamés” by “Direction générale du centre de perception fiscale et des biens non réclamés” in the following provisions:

— the heading of subdivision 1.1.1 of subdivision 1.1 of Division II;

— section 7R79.1;

— the portion of each of sections 7R79.3 to 7R79.14 before paragraph 1;

— sections 7R88.1 and 7R88.2.

(2) Subsection 1, where it amends the heading of subdivision 1.1.1 of subdivision 1.1 of Division II, section 7R79.1 and the portion before paragraph 1 of sections 7R79.3 to 7R79.14 of the Regulation, has effect from 4 December 2006.

(3) Subsection 1, where it amends sections 7R88.1 and 7R88.2 of the Regulation, has effect from 27 December 2006.

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

Regulation to amend the Regulation respecting contributions to the Québec Health Insurance Plan*

An Act respecting the Régie de l'assurance maladie du Québec

(R.S.Q., c. R-5, ss. 34.1.6, 35 and 36)

1. (1) Section 3 of the Regulation respecting contributions to the Québec Health Insurance Plan is amended by replacing “and sixth paragraphs” by “, sixth and seventh paragraphs”.

(2) Subsection 1 has effect from 30 March 2001.

2. (1) Section 5 of the Regulation is amended by replacing “fourth” by “fifth”.

(2) Subsection 1 applies from the year 2004.

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

Regulation to amend the Regulation respecting contributions to the Québec Pension Plan**

An Act respecting the Québec Pension Plan (R.S.Q., c. R-9, ss. 59 and 81, pars. *a* and *j*)

1. (1) Section 8 of the Regulation respecting contributions to the Québec Pension Plan is amended in the second paragraph

(1) by replacing “winding-up” by “dissolution”;

(2) by replacing “shall not exceed 4.95% of the amount by which” by “must not be greater than the amount by which 4.95% of”.

* The Regulation respecting contributions to the Québec Health Insurance Plan (R.R.Q. 1981, c. R-5, r.1) was last amended by the regulation to amend the Regulation respecting contributions to the Québec Health Insurance Plan made by Order in Council 1463-2001 dated 5 December 2001 (2001, *G.O.* 2, 6328). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Québec Official Publisher, 2007, updated to 1 September 2007.

** The Regulation respecting contributions to the Québec Pension Plan (R.R.Q., 1981, c. R-9, r.2) was last amended by the Regulation to amend the Regulation respecting contributions to the Québec Pension Plan made by Order in Council 1149-2006 dated 12 December 2006 (2006, *G.O.* 2, 4087). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Québec Official Publisher, 2007, updated to 1 September 2007.

(2) Subsection 1 has effect from 1 January 2004.

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

Regulation to amend the Regulation respecting the Québec sales tax*

An Act respecting the Québec sales tax (R.S.Q., c. T-0.1, s. 677, 1st par., subpars. 7.1, 10.1, 38, 38.2, 55.1 and 57 and 2nd par.)

1. Section 22.30R12 of the Regulation respecting the Québec sales tax is amended

(1) by replacing “du service” in the French text of paragraph 1 by “de ce service”;

(2) by striking out “, as the case may be,” in paragraph 1.

2. Section 22.30R13 of the Regulation is amended by replacing the portion before paragraph 2 by the following:

“**22.30R13.** Where a supply of a computer-related service or access to the Internet is made in Canada by a particular supplier and there are to be multiple final recipients of the service or access, each of whom acquires it under an agreement with the particular supplier or another supplier, the supply is a prescribed supply if,

(1) where there is a single ordinary location at which each of those final recipients makes use of the service or access and either the particular supplier maintains information sufficient to determine that location or it is the normal business practice of the particular supplier to obtain such information, the supply would be deemed to be made in Québec, under section 22.11 or 22.15 of the Act, if the service were performed, or the access were attainable, as the case may be, at each location where, and to the same extent to which, the final recipients make use of the service or access; and”.

* The Regulation respecting the Québec sales tax, made by Order in Council 1607-92 dated 4 November 1992 (1992, *G.O.* 2, 4952), was last amended by the Regulation to amend the Regulation respecting the Québec sales tax made by Order in Council 1149-2006 dated 12 December 2006 (2006, *G.O.* 2, 4087). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Québec Official Publisher, 2007, updated to 1 September 2007.

3. Section 357R1 of the Regulation is revoked.

4. (1) The Regulation is amended by inserting the following after section 357R1:

“PRESCRIBED HYBRID VEHICLES

382.9R1. For the purposes of section 382.9 of the Act, the hybrid vehicles listed in Schedule II.0.1 are prescribed hybrid vehicles.”.

(2) Subsection 1 applies in respect of the supply or bringing of a vehicle into Québec after 23 March 2006 and before 1 January 2009.

5. (1) Schedule I to the Regulation is amended

(1) by inserting “SODRAC 2003 Inc.” in alphabetical order;

(2) by striking out “Société du droit de reproduction des auteurs, compositeurs et éditeurs au Canada (SODRAC)”.

(2) Paragraph 1 of subsection 1 has effect from 1 April 2004.

(3) Paragraph 2 of subsection 1 has effect from 30 April 2004.

6. (1) The Regulation is amended by inserting the following after Schedule II:

“**SCHEDULE II.0.1**
(s. 382.9R1)

PRESCRIBED HYBRID VEHICLES

2005 models

- 2005 Honda Accord Hybrid
- 2005 Honda Civic Hybrid
- 2005 Honda Insight
- 2005 Toyota Prius

2006 models

- 2006 Honda Civic Hybrid
- 2006 Honda Insight
- 2006 Toyota Prius

2007 models

- 2007 Honda Civic Hybrid
- 2007 Nissan Altima Hybrid
- 2007 Toyota Camry Hybrid
- 2007 Toyota Prius

2008 models

- 2008 two-wheel drive Ford Escape Hybrid (HEV)”.

(2) Subsection 1 applies in respect of the supply or bringing of a vehicle into Québec after 23 March 2006 and before 1 January 2009.

7. (1) Schedule II.2 to the Regulation is amended

(1) in Class 1

(a) by striking out the Québec tourist region and the territorial entities included in that region;

(b) by inserting the following tourist regions and the territorial entities included in the regions in alphabetical order:

“**James Bay**

James Bay; Chapais; Chibougamau; Lebel-sur-Quévillon; Matagami.

Manicouagan

Baie-Comeau; Baie-Trinité; Betsiamites; Chute-aux-Outardes; Colombier; Essipit; Forestville; Franquelin; Godbout; Lac-au-Brochet; Les Bergeronnes; Les Escoumins; Longue-Rive; Pointe-aux-Outardes; Pointe-Lebel; Portneuf-sur-Mer; Ragueneau; Rivière-aux-Outardes; Sacré-Coeur; Tadoussac.”;

(c) in the Cantons-de-l’Est tourist region, by striking out “(Town); Granby (Township)” after “Granby”;

(d) in the Bas-Saint-Laurent tourist region:

i. by striking out “Saint-Georges-de-Cacouna (Parish); Saint-Georges-de-Cacouna (Village);”;

ii. by inserting “Cacouna (Municipality)” after “Cabano”;

iii. by inserting “(Indian Reserve)” after “Cacouna”;

(2) in Class 2, by inserting the following tourist region and the territorial entities included in the region in alphabetical order:

“Québec

Beaupré; Boischatel; Stoneham-et-Tewkesbury; Cap-Santé; Château-Richer; Deschambault-Grondines; Donnacona; Fossambault-sur-le-Lac; Lac-Beauport; Lac-Blanc; Lac-Croche; Lac-Delage; Lac-Jacques-Cartier; Lac-Lapeyrère; Lac-Saint-Joseph; Lac-Sergent; L’Ancienne-Lorette; L’Ange-Gardien; Linton; Neuville; Notre-Dame-des-Anges; Québec; Pont-Rouge; Portneuf; Rivière-à-Pierre; Saint-Alban; Saint-Augustin-de-Desmaures; Saint-Basile; Saint-Casimir; Saint-Ferréolles-Neiges; Saint-François-de-l’Île-d’Orléans; Saint-Gabriel-de-Valcartier; Saint-Gilbert; Saint-Jean-de-l’Île-d’Orléans; Saint-Joachim; Saint-Laurent-de-l’Île-d’Orléans; Saint-Léonard-de-Portneuf; Saint-Louis-de-Gonzague-du-Cap-Tourmente; Saint-Marc-des-Carières; Saint-Pierre-de-l’Île-d’Orléans; Saint-Raymond; Saint-Thuribe; Saint-Tite-des-Caps; Saint-Ubalde; Sainte-Anne-de-Baupré; Sainte-Brigitte-de-Laval; Sainte-Catherine-de-la-Jacques-Cartier; Sainte-Christine-d’Auvergne; Sainte-Famille; Sainte-Pétronille; Sault-au-Cochon; Shannon; Wendake.”

(2) Subsection 1 applies

(1) in relation to subparagraph *a* of paragraph 1 in respect of the supply of a sleeping-accommodation unit that is invoiced after 31 May 2007 by the operator of a sleeping-accommodation establishment for occupancy after that date, except if the price of the unit was fixed pursuant to an agreement entered into before 1 June 2007 between the operator of the establishment and a travel agent within the meaning of section 2 of the Travel Agents Act (R.S.Q., c. A-10), a foreign tour operator or a convention organizer that supplies the sleeping-accommodation units to the attendees and the occupancy of the unit occurs between 31 May 2007 and 1 September 2008;

(2) in relation to subparagraph *b* of paragraph 1:

(*a*) with respect to the James Bay tourist region and the included territorial entities included in that region, in respect of the supply of a sleeping-accommodation unit that is invoiced after 31 March 2007 by the operator of a sleeping-accommodation establishment for occupancy after that date, except if the price of the unit was fixed pursuant to an agreement entered into before 1 April 2007 between the operator of the establishment and a travel agent within the meaning of section 2 of the

Travel Agents Act (R.S.Q., c. A-10), a foreign tour operator or a convention organizer that supplies the sleeping-accommodation units to the attendees and the occupancy of the unit occurs between 31 March 2007 and 1 January 2008;

(*b*) with respect to the Manicouagan tourist region and the included territorial entities included in that region, in respect of the supply of a sleeping-accommodation unit that is invoiced after 31 December 2006 by the operator of a sleeping-accommodation establishment for occupancy after that date, except if the price of the unit was fixed pursuant to an agreement entered into before 1 January 2007 between the operator of the establishment and a travel agent within the meaning of section 2 of the Travel Agents Act (R.S.Q., c. A-10), a foreign tour operator or a convention organizer that supplies the sleeping-accommodation units to the attendees and the occupancy of the unit occurs between 31 December 2006 and 1 October 2007;

(3) in relation to subparagraph *c* of paragraph 1, from 1 January 2007;

(4) in relation to subparagraph *d* of paragraph 1, from 22 March 2006;

(5) in relation to paragraph 2, in respect of the supply of a sleeping-accommodation unit that is invoiced after 31 May 2007 by the operator of a sleeping-accommodation establishment for occupancy after that date, except if the price of the unit was fixed pursuant to an agreement entered into before 1 June 2007 between the operator of the establishment and a travel agent within the meaning of section 2 of the Travel Agents Act (R.S.Q., c. A-10), a foreign tour operator or a convention organizer that supplies the sleeping-accommodation units to the attendees and the occupancy of the unit occurs between 31 May 2007 and 1 September 2008.

• (1) Schedule III to the Regulation is amended

(1) by inserting “Centre des services partagés du Québec” in alphabetical order;

(2) by replacing, in alphabetical order,

(*a*) “Secrétariat québécois de l’Agence Québec / Wallonie-Bruxelles pour la jeunesse” by “Agence Québec / Wallonie-Bruxelles pour la jeunesse”;

(*b*) “Bibliothèque nationale du Québec” by “Bibliothèque et Archives nationales du Québec”;

(c) “Conseil de la santé et du bien-être” by “Health and Welfare Commissioner”;

(d) “Société d’habitation du Québec in respect of supplies related to assistance programs for persons” by “Société d’habitation du Québec”;

(3) by striking out “Bureau d’accréditation des pêcheurs et des aides-pêcheurs du Québec” and “Société de développement de la Zone de commerce international de Montréal à Mirabel”.

(2) Paragraph 1 of subsection 1 has effect from 6 December 2005.

(3) Paragraph *a* of paragraph 2 of subsection 1 has effect from 1 August 2006.

(4) Paragraph *b* of paragraph 2 of subsection 1 has effect from 31 January 2006.

(5) Paragraph *c* of paragraph 2 of subsection 1 has effect from 14 August 2006.

(6) Paragraph *d* of paragraph 2 of subsection 1 has effect from 1 July 2005.

(7) Paragraph 3 of subsection 1 has effect from

(1) 1 January 2007 in respect of the Bureau d’accréditation des pêcheurs et des aides-pêcheurs du Québec;

(2) 13 December 2005 in respect of the Société de développement de la Zone de commerce international de Montréal à Mirabel.

9. The Regulation is amended by replacing “Government of Québec” by “Gouvernement du Québec” wherever that expression appears in the following provisions:

— paragraph 2 of section 383R4;

— paragraph 5 of the definition of “specified supply” in section 434R0.5;

— paragraph 7 of the definition of “specified supply” in section 434R4.

10. 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. 2, 6th par., subpar. *b*, s. 10, par. *a*, subpar. *viii*, par. *b*, subpars. *iv* and *v* and par. *c*, s. 10.2, 3rd par. and s. 56)

1. (1) Section 2R3 of the Regulation respecting the application of the Fuel Tax Act is amended by replacing “Ontario” in the portion of subparagraph *a* of the first paragraph before subparagraph *i* by “New Brunswick or Ontario”.

(2) Subsection 1 has effect from 21 December 2006.

2. (1) Section 10R1 of the Regulation is amended

(1) by inserting the following after the first paragraph:

“The invoices must indicate

(a) the date of the transaction;

(b) the name and address of the purchaser and of the seller; and

(c) the type and quantity of fuel purchased, the price paid and the tax collected.”;

(2) by adding the following after the second paragraph:

“If the application is made pursuant to subparagraph *v* of paragraph *b* of section 10, the application must cover a minimum period of three months or the purchase of at least 3,000 litres of biodiesel fuel.”;

(3) by replacing the third paragraph by the following:

“In addition, if the application is made pursuant to subparagraph *vii* of paragraph *a* or subparagraph *ii* of paragraph *b* or paragraph *c* of section 10, the person must attach to the application proof of transport of the fuel outside Québec and, where applicable, of delivery

* 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 to amend the Regulation respecting the application of the Fuel Tax Act made by Order in Council 1149-2006 dated 12 December 2006 (2006, *G.O.* 2, 4087). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Québec Official Publisher, 2007, updated to 1 September 2007.

outside Québec and proof of payment of the fuel tax levied by the Government at the place where the fuel was exported or delivered outside Québec or, where applicable, proof of exemption from the tax at that place on fuel so exported and used.”

(2) Paragraph 2 of subsection 1 applies in respect of biodiesel fuel purchased after 23 March 2006.

3. (1) The Regulation is amended by inserting the following after section 10R1:

“**10R1.1.** For the purposes of subparagraph *v* of paragraph *b* of section 10 of the Act, a person referred to in section 10R1 who is a carrier within the meaning of paragraph *d* of section 50.0.2 of the Act must, in the application for a reimbursement, deduct the biodiesel fuel to be used outside Québec in connection with the operation of a prescribed motor vehicle referred to in Division IX.1 of the Act from the quantity of biodiesel fuel acquired.”

(2) Subsection 1 applies in respect of biodiesel fuel purchased after 23 March 2006.

4. Section 10R2 of the Regulation is amended

(1) by striking out “et” at the end of the French text of subparagraph *e* of the second paragraph;

(2) by adding the following after the second paragraph:

“In addition, the person referred to in paragraph *c* of section 10 of the Act must keep and retain a monthly register or any other document that establishes, for each locomotive covered by the application for a reimbursement, the consumption of fuel in Québec and outside Québec computed according to gross ton-mile or any other method approved by the Minister.”

5. (1) Section 10R5 of the Regulation is amended

(1) by replacing “Aux fins” in the portion of the French text before paragraph *a* by “Pour l’application”;

(2) in paragraph *e*

(*a*) by inserting “soit” in the portion of the French text before subparagraph *i* after “est”;

(*b*) by striking out “or” at the end of subparagraph *ii*;

(*c*) by striking out “or” at the end of subparagraph *iii*;

(*d*) by adding the following after subparagraph *iv*:

“v. slate.”

(2) Subparagraph *d* of paragraph 2 of subsection 1 applies in respect of fuel purchased after 20 December 2006.

6. (1) Section 10.2R1 of the Regulation is amended

(1) by replacing the portion before paragraph *a* by the following:

“**10.2R1.** For the purposes of section 10.2 of the Act and of this Regulation,

(0.*a*) “Band management activities” means activities or programs undertaken by a Band or entity mandated by a Band that are not commercial activities for which the Band or entity mandated by a Band would otherwise be entitled to an input tax refund under the Act respecting the Québec sales tax (R.S.Q., c. T-0.1);”;

(2) by inserting the following after paragraph *a*:

“(a.1) “tribal council” means a grouping of Bands with a common interest that have joined together to provide advisory or program services for Bands;

(a.2) “entity mandated by a Band” means a legal person, board, council, association, society or other organization, situated on a reserve and that is

i. owned by a Band, a tribal council or a group of Bands other than a tribal council, or

ii. controlled by a Band, a tribal council or a group of Bands other than a tribal council.”

(2) Subsection 1 applies in respect of fuel purchased after 23 March 2006.

7. (1) The Regulation is amended by inserting the following after section 10.2R1:

“**10.2R1.1.** An entity mandated by a Band is deemed to be owned by a Band, a tribal council or a group of Bands other than a tribal council if

(*a*) the Band, tribal council or group of Bands owns all or substantially all of the shares or holds all or substantially all of the memberships of the entity; or

(b) the Band, tribal council or group of Bands holds title to the assets of the entity or controls its disposition, such that in the event of wind up or liquidation, the assets are vested in the Band, tribal council or group of Bands.

10.2R1.2. An entity mandated by a Band is deemed to be controlled by a Band, a tribal council or a group of Bands other than a tribal council if

(a) the Band, tribal council, group of Bands or members of the Band, tribal council or group of Bands appoint or elect a majority of the members of the governing body of the entity; and

(b) the entity is required to submit to the Band, tribal council or group of Bands its operating budget and where applicable, its capital budget for review and approval.”.

(2) Subsection 1 applies in respect of fuel purchased after 23 March 2006.

8. (1) Section 10.2R2 of the Regulation is amended

(1) by replacing the portion before paragraph *a* by the following:

“**10.2R2.** For the purposes of section 10.2 of the Act, the person referred to in that section must file the following documents with the application:”;

(2) by replacing subparagraph *iii* of paragraph *a* by the following:

“*iii.* the name and number of the Indian or the name of the Band, tribal council or entity mandated by a Band and the name of the person representing the Band, tribal council or entity mandated by a Band, if any;”;

(3) by replacing paragraph *b* by the following:

“(b) a certificate in the form of Schedule II in the case of an Indian, Schedule III in the case of a Band or Schedule IV in the case of an entity mandated by a Band.”;

(4) by adding the following paragraph:

“In addition, at the time of the initial application for a reimbursement, the tribal council and the entity mandated by a Band must, at the request of the Minister and in the manner the Minister determines, provide any document attesting qualification as a tribal council or an entity mandated by a Band.”.

(2) Subsection 1 applies in respect of fuel purchased after 23 March 2006.

9. (1) Schedule II to the Regulation is amended by replacing “of Indian descent, that I usually reside on the reserve or establishment of.....” by “an Indian”.

(2) Subsection 1 applies in respect of fuel purchased after 23 March 2006.

10. (1) The Regulation is amended by adding the following after Schedule III:

“SCHEDULE IV
(s. 10.2R2)

I, the undersigned.....
domiciled at.....
acting for.....
situated at.....

declare that the fuel described on the invoices submitted with this application is intended for Band management activities and was purchased for the consumption of an entity mandated by a Band that I represent.

Date:.....
Signature:.....”.

(2) Subsection 1 applies in respect of fuel purchased after 23 March 2006.

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

Regulation to amend the Regulation to amend the Regulation respecting the Taxation Act made by Order in Council 1155-2004*

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

1. (1) Section 23 of the Regulation to amend the Regulation respecting the Taxation Act, made by Order in Council 1155-2004 dated 8 December 2004, is amended by replacing subsection 2 by the following:

“(2) Subsection 1 applies in respect of dispositions that occurred after 11 July 2002. In addition, where paragraph *b* of section 232R2 and section 232R2.1 of the Regulation apply to taxation years after the taxation year 2000, they must be read with “accredited museum” replaced by “recognized museum”.”

(2) Subsection 1 has effect from 6 December 2006.

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

Regulation to amend the Regulation to amend the Regulation respecting the Taxation Act made by Order in Council 1149-2006**

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

1. (1) Section 51 of the Regulation to amend the Regulation respecting the Taxation Act, made by Order in Council 1149-2006 dated 12 December 2006, is amended

(1) by replacing subsection 2 by the following:

“(2) Paragraph 1 of subsection 1 has effect from 8 October 2004.”;

(2) by adding the following after subsection 2:

“(3) Paragraph 2 of subsection 1 applies in respect of qualified expenditures incurred after 7 October 2004 in relation to goods or services offered after that date.”

(2) Subsection 1 has effect from 27 December 2006.

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

Regulation to amend the Regulation to amend the Regulation respecting fiscal administration made by Order in Council 1149-2006*

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

1. (1) Section 52 of the Regulation to amend the Regulation respecting fiscal administration, made by Order in Council 1149-2006 dated 12 December 2006, is replaced by the following:

“**52.** (1) Section 7R87 of the Regulation is amended by inserting “et des télécommunications” after “Direction du traitement informatique”.

(2) Subsection 1 has effect from 19 September 2005.”.

(2) Subsection 1 has effect from 27 December 2006.

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

* The Regulation to amend the Regulation respecting the Taxation Act, made by Order in Council 1155-2004 dated 8 December 2004 (2004, *G.O.* 2, 3593), has not been amended since it was made.

** The Regulation to amend the Regulation respecting the Taxation Act, made by Order in Council 1149-2006 dated 12 December 2006 (2006, *G.O.* 2, 4087), has not been amended since it was made.

* The Regulation to amend the Regulation respecting fiscal administration, made by Order in Council 1149-2006 dated 12 December 2006 (2006, *G.O.* 2, 4087), has not been amended since it was made.

Regulation to amend the Regulation to amend the Regulation respecting the Québec sales tax made by Order in Council 1149-2006*

An Act respecting the Québec sales tax (R.S.Q., c. T-0.1, s. 677, 1st par., subpar. 55.1 and 2nd par.)

1. (1) Section 18 of the Regulation to amend the Québec sales tax, made by Order in Council 1149-2006 dated 12 December 2006, is amended in subsection 2

(1) by replacing paragraph 5 by the following:

“(5) subsection 1 is to be read including, in the prescribed class 1, the Laval and Montréal tourist regions and the territorial entities included in those regions, as the case may be,

(a) in respect of the supply of an accommodation unit that is invoiced by the operator of a sleeping-accommodation establishment

i. before 1 July 2005 for occupancy after 30 June 2005; or

ii. after 30 June 2005 for occupancy before 1 July 2005; or

(b) in respect of the supply of an accommodation unit that is invoiced after 30 June 2005 by the operator of a sleeping-accommodation establishment for occupancy after that date if the price of the unit was fixed pursuant to an agreement entered into before 1 July 2005 between the operator of the establishment and a travel agent within the meaning of section 2 of the Travel Agents Act (R.S.Q., c. A-10), a foreign tour operator or a convention organizer that supplies the sleeping-accommodation units to the attendees and the occupancy of the unit occurs between 30 June 2005 and 1 April 2006;”;

(2) by adding the following after paragraph 5:

“(6) for the purposes of paragraph 5 and for the period beginning after 30 June 2005 and ending before 1 January 2006, the Montréal tourist region is to be read without reference to the following municipalities: “Baie-D’Urfé”, “Beaconsfield”, “Côte-Saint-Luc”,

“Dollard-Des Ormeaux”, “Dorval”, “Hampstead”, “Kirkland”, “L’Île-Dorval”, “Montréal-Est”, “Montréal-Ouest”, “Mont-Royal”, “Pointe-Claire”, “Sainte-Anne-de-Bellevue”, “Senneville” and “Westmount”;

(7) with respect to the prescribed class 2 tourist regions and the included territorial entities, subsection 1 applies in respect of the supply of an accommodation unit that is invoiced after 30 June 2005 by the operator of a sleeping-accommodation establishment for occupancy after that date, except if the price of the unit was fixed pursuant to an agreement entered into before 1 July 2005 between the operator of the establishment and a travel agent within the meaning of section 2 of the Travel Agents Act (R.S.Q., c. A-10), a foreign tour operator or a convention organizer that supplies the sleeping-accommodation units to the attendees and the occupancy of the unit occurs between 30 June 2005 and 1 April 2006.”.

(2) Subsection 1 has effect from 27 December 2006.

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

8458

M.O., 2007

Order number AM 2007-032 of the Minister of Natural Resources and Wildlife dated 10 December 2007

An Act respecting the conservation and development of wildlife (R.S.Q., c. C-61.1)

CONCERNING the delimitation of areas on lands in the domain of the State in view of increased utilization of wildlife resources of the lake Alexandre, located on the territory of the municipality of Lac-du-Cerf, in the MRC d’Antoine-Labelle

THE MINISTER OF NATURAL RESOURCES AND WILDLIFE,

CONSIDERING that under section 85 of the Act respecting the conservation and development of wildlife (R.S.Q., c. C-61.1), the Minister may delimit areas on lands in the domain of the State in view of increased utilization of wildlife resources and secondarily, the practice of recreational activities;

* The Regulation to amend the Regulation respecting the Québec sales tax, made by Order in Council 1149-2006 dated 12 December 2006 (2006, *G.O.* 2, 4087), has not been amended since it was made.