

Draft Regulations

Draft Regulation

Automobile Insurance Act
(R.S.Q., c. A-25)

Determination of income and employment and payment of the indemnity in section 83.30 of the Act — Amendment

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), that the “Regulation to amend the Regulation respecting the determination of income and employment and the payment of the indemnity in section 83.30 of the Act” made by the Société de l’assurance automobile du Québec, the text of which appears below, may be submitted to the Government for approval on the expiry of 45 days from this publication.

The Draft Regulation is pursuant to the Budget Speech of 2007, which provides that, as of 1 January 2008, the employee’s premium established under the federal Employment Insurance Act (Statutes of Canada, 1996, c. 23), the employee premium established under the Act respecting parental insurance (R.S.Q., c. A-29.011) and the contribution established under the Act respecting the Québec Pension Plan (R.S.Q., c. R-9), are henceforth included in the basic personal exemption and therefore no longer have to be deducted from gross income separately.

The Draft Regulation is interpretive in nature and is intended to clarify the manner in which the Société de l’assurance automobile du Québec calculates the net income of an accident victim. The Société will apply the new fiscal measure beginning on 1 January 2008 and considers it necessary to clarify the Regulation with respect to the manner of calculating net income at the provincial level. For the calculation of federal income tax, the premiums and the contribution must continue to be deducted separately.

The Société anticipates no impact on businesses, particularly small and medium-sized businesses.

Additional information may be obtained by contacting Ms. Édith Lapointe, Société de l’assurance automobile du Québec, 333, boulevard Jean-Lesage, S-4-11, case postale 19600, Québec (Québec) G1K 8J6; telephone: 418 528-4386.

Any interested person having comments to make concerning this matter is asked to send them in writing, before the expiry of the 45-day period, to the Minister of Transport, 700, boulevard René-Lévesque Est, 29^e étage, Québec (Québec) G1R 5H1.

JULIE BOULET,
Minister of Transport

Regulation to amend the Regulation respecting the determination of income and employment and the payment of the indemnity in section 83.30 of the Act*

Automobile Insurance Act
(R.S.Q., c. A-25, s. 195, par. 11)

1. The Regulation respecting the determination of income and employment and the payment of the indemnity in section 83.30 of the Act, approved by Order in Council 1923-89 dated 13 December 1989, is amended by adding the following paragraph after the first paragraph of section 10:

“The premium and the contributions established in paragraphs 1 and 2 are not used in computing where they are included in the basic personal exemption provided for in paragraph 4.”

2. This regulation comes into force on the fifteenth day following its publication in the *Gazette officielle du Québec*.

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* The latest amendments to the Regulation respecting the determination of income and employment and the payment of the indemnity in section 83.30 of the Act, were made by Order in Council 1247-2005 on 14 December 2005 (2005, *G.O.* 2, 7394). For prior amendments, see *Tableau des modifications et Index sommaire*, Éditeur officiel du Québec, 2007, updated to 1 September 2007.