

Regulation amending the Regulation respecting the terms and conditions for the issuance of the permit and specialist's certificates by the Collège des médecins du Québec*

Professional Code
(R.S.Q., c. C-26, s. 93, sub. c and c.1, s. 94,
sub. h and i and s. 94.1)

1. The Regulation respecting the terms and conditions for the issuance of the permit and specialist's certificates by the Collège des médecins is amended by the insertion, after section 34, of the following:

“§3.1 *Standards of equivalence of postdoctoral training and examinations*

34.1 The Bureau recognizes the equivalence of postdoctoral training in medicine and the final examination and issues a permit as provided in section 33 of the Medical Act and, where appropriate, an attestation in family medicine or a specialist's certificate to whom an equivalence contemplated by section 29 has been granted and who fulfills the following conditions:

(1) he has completed, in a university program that has not been approved, a postdoctoral training that is equivalent in length and content to the one provided in Schedule I;

(2) he has held a restrictive permit pursuant to section 35 of the Medical Act for more than five years and the activities authorized pursuant to this permit correspond all the activities practiced in family medicine or in one of the specialties listed in Schedule 1.”

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

8807

Gouvernement du Québec

O.C. 594-2008, 11 June 2008

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

Remission of the refundable tax credit for home support for elderly persons for the taxation year 2007

Remission regulation respecting the refundable tax credit for home support for elderly persons for the taxation year 2007

WHEREAS, since 1 January 2000, persons aged 70 or over have been granted, under the Taxation Act (R.S.Q., c. I-3), a refundable tax credit in respect of the qualified expenditures they incur to obtain certain home support services;

WHEREAS, in the Budget Speech delivered on 23 March 2006, the Minister of Finance announced that, as of 1 January 2007, the tax credit for home support for elderly persons could be claimed on the income tax return;

WHEREAS, for the taxation year 2007, elderly persons were able to benefit from the tax credit during the year through advance payments, or may claim all or a portion of the credit in the income tax returns they are required to file for that year;

WHEREAS, in processing applications for advance payments, Revenu Québec conducted in 2007 validation activities that led it to make adjustments decreasing the amount of advance payments that certain elderly persons received;

WHEREAS, in the Budget Speech delivered on 13 March 2008, the Minister of Finance announced the improvement and simplification of the tax credit as of 1 January 2008;

WHEREAS, in addition to introducing new rules, the Budget Speech of 13 March 2008 announced a transitional financial compensation program applicable to elderly persons living in a residence or an apartment building who, in 2008, will see a decrease in the amount of advance payments to which they are entitled as compared to the amount of advance payments for which they applied for the taxation year 2007 or the taxation year 2008, where an application was made before 14 March 2008;

* The Regulation respecting the terms and conditions for the issuance of the permit and specialist's certificates by the Collège des médecins du Québec approved by Order-in-Council No. 339-2006 of April 26, 2006 (2006, *G.O.* 2, 1435), has been amended by Order-in-Council No. 423-2008 of April 30, 2008 (2008, *G.O.* 2, 2091).

WHEREAS the financial compensation program announced in the Budget Speech of 13 March 2008 does not apply in respect of the taxation year 2007;

WHEREAS, for the taxation year 2007, elderly persons could be required to repay advance payments received or could receive a lower amount than that claimed as a tax credit in filing their income tax returns;

WHEREAS the recovery of the amounts payable to Revenu Québec could create hardship or injustice to the elderly persons concerned by placing them in a difficult financial situation;

WHEREAS section 94 of the Act respecting the Ministère du Revenu (R.S.Q., c. M-31) allows the Government, whenever it considers it in the public interest, and to save the public from serious inconvenience or individuals from hardship or injustice, to remit any amount payable or refund any amount paid to the State relating to any matter within the powers of the Parliament;

WHEREAS it is expedient to make a regulation for this purpose;

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 by this Regulation warrants the absence of prior publication and such coming into force;

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

THAT the Remission regulation respecting the refundable tax credit for home support for elderly persons for the taxation year 2007, attached to this Order in Council, be made.

GÉRARD BIBEAU,
Clerk of the Conseil exécutif

Remission regulation respecting the refundable tax credit for home support for elderly persons for the taxation year 2007

An Act respecting the Ministère du Revenu (R.S.Q., c. M-31, s. 94)

1. This Regulation applies to individuals claiming amounts under the tax credit for home support for elderly persons on the fiscal returns they filed with the Minister of Revenue for the taxation year 2007.

2. Remission is granted to an individual who is deemed to have paid to the Minister, under section 1029.8.61.5 of the Taxation Act (R.S.Q., c. I-3), an amount on account of the individual's tax payable under Part I of that Act for the taxation year 2007. The remission is calculated using the formula

$A - B.$

In the formula in the first paragraph,

(1) A is the amount that would be deemed to have been paid by the individual under section 1029.8.61.5 of the Taxation Act for the taxation year 2007, if it had been determined by taking into account, having regard to the circumstances,

(a) the amount of advance payments for which the individual initially applied for that year in accordance with section 1029.8.61.6 of the Taxation Act in respect of expenses made on a continuous or regular basis;

(b) the amount of advance payments for which the individual applied for that year in accordance with section 1029.8.61.6 of the Taxation Act in respect of expenses made on a sporadic or irregular basis; and

(c) the amount obtained by multiplying by the applicable rate for the tax credit for home support for elderly persons for that year, that is, 25 per cent, the aggregate of the amounts indicated in Schedule J of the individual's fiscal return for that year as amounts for home support services and in respect of which no application for advance payment was made; and

(2) B is the amount deemed to have been paid by the individual for the taxation year 2007 under Division II.11.1 of Chapter III.1 of Title III of Book IX of Part I of the Taxation Act.

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