

Gouvernement du Québec

O.C. 1303-2009, 2 December 2009

An Act respecting parental insurance
(R.S.Q., c. A-29.011)

Tobacco Tax Act
(R.S.Q., c. I-2)

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 subparagraph 2 of the first paragraph of section 78 of the Act respecting parental insurance (R.S.Q., c. A-29.011), the Government may make regulations prescribing the measures that are required for the purposes of Chapter IV of the Act;

WHEREAS, under section 19 of the Tobacco Tax Act (R.S.Q., c. I-2), for the purpose of carrying into effect the provisions of the Act according to their true intent or of supplying any deficiency therein, the Government may make such regulations, not inconsistent with the Act, as are considered necessary;

WHEREAS, under subparagraphs *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 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 the Act, to give effect to any agreement entered into under section 9 of the Act and to exempt from the duties provided for by a fiscal law, under the conditions which it prescribes, prescribed international organizations, their head officers and their employees and the members of their families;

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 the Act;

WHEREAS, under paragraph *j* of section 81 of the Act respecting the Québec Pension Plan (R.S.Q., c. R-9), the Government may make regulations enacting any measure necessary or useful to carry out Title III in particular of the Act;

WHEREAS, under the first paragraph of section 677 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1), amended by section 673 of chapter 5 and by section 535 of chapter 15 of the statutes of 2009, the Government may make regulations to prescribe the measures required for the purposes of the 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 the Act;

WHEREAS it is expedient to amend the Regulation respecting the application of the Tobacco Tax Act (Order in Council 1929-86 dated 16 December 1986), the Regulation respecting the Taxation Act (R.R.Q., 1981, c. I-3, r.1), the Regulation respecting fiscal administration (R.R.Q., 1981, c. M-31, 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 announced by the Minister of Finance in the Budget Speech of 23 March 2006, 24 May 2007, 13 March 2008 and 19 March 2009 and in Information Bulletins published by the Ministère des Finances, in particular on 20 December 2006, 26 June 2007, 9 November 2007, 20 December 2007 and 10 January 2008, as well as to

the legislative amendments made to the Tobacco Tax Act, the Taxation Act, the Act respecting the Ministère du Revenu and the Fuel Tax Act by chapters 5 and 15 of the statutes of 2009;

WHEREAS it is expedient to amend the Regulation respecting fiscal administration 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 to amend the Regulation respecting tax exemptions granted to certain international non-governmental organizations and to certain employees of such organizations and to members of their families (Order in Council 1285-87 dated 19 August 1987) to include the International Council of Societies of Industrial Design (ICSID) and the International Council of Graphic Design Associations (ICOGRADA) as organizations eligible for fiscal exemptions under the Regulation, pursuant to Orders in Council 1157-2007 and 1158-2007 dated 19 December 2007, to remove the World Conservation Union (IUCN) as such an organization, pursuant to the agreement termination protocol between the Gouvernement du Québec and that organization which came into force on 12 September 2008, and to reflect the change made to the name of another organization;

WHEREAS it is expedient to amend the Regulation respecting the Québec sales tax to include the Director of Criminal and Penal Prosecutions as a mandatory exempted from payment of the Québec sales tax, to remove the construction industry commissioner, the Corporation d'hébergement du Québec and the enterprise registrar as such mandataries and to reflect the change made to the name of another mandatory pursuant to the Reciprocal Taxation Memorandum of Agreement (Canada-Québec);

WHEREAS it is expedient to amend the Regulation respecting parental insurance plan premiums (Order in Council 1249-2005 dated 14 December 2005), 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) and the Regulation respecting the Québec sales tax to make consequential amendments to references to the Regulation respecting the Taxation Act as a result of the changes made to the divisions and the renumbering of the texts in that latter regulation;

WHEREAS it is expedient, with a view to more efficient application of the Tobacco Tax Act, the Taxation Act, the Act respecting the Ministère du Revenu, the Act

respecting the Québec sales tax and the Fuel Tax Act, to amend the Regulation respecting the application of the Tobacco Tax Act, the Regulation respecting the Taxation Act, the Regulation respecting fiscal administration and the Regulation respecting the application of the Fuel Tax Act to make technical, terminological and consequential amendments;

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 the 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 the 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 attached to this Order in Council warrants the absence of prior publication and such coming into force;

WHEREAS section 27 of the 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 78 of the Act respecting parental insurance, a regulation made under Chapter IV of the Act comes into force on the date of its publication in the *Gazette officielle du Québec* and, if the regulation so provides, may have effect from a date that is later or earlier than the date of publication. In the latter case, however, the date may not be earlier than the date on which the legislative provision under which the regulation is made becomes effective;

WHEREAS, under section 20 of the Tobacco Tax Act, every regulation made under the 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, 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;

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 the 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, every regulation made under Division I of Chapter IV of the Act comes into force on the day of its publication in the *Gazette officielle du Québec* and, if it so provides, it may take effect from a date prior or subsequent to the date of its publication; in this 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 82.1 of the Act respecting the Québec Pension Plan, every regulation made under Title III of the 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, 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 the 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 the 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 parental insurance plan premiums;

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

— Regulation to amend the Regulation respecting the Taxation Act;

— Regulation to amend the Regulation respecting fiscal administration;

— Regulation to amend the Regulation respecting tax exemptions granted to certain international non-governmental organizations and to certain employees of such organizations and to members of their families;

— 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.

GÉRARD BIBEAU,
Clerk of the Conseil exécutif

Regulation to amend the Regulation respecting parental insurance plan premiums*

An Act respecting parental insurance (R.S.Q., c. A-29.011, s. 78, 1st par., subpar. 2 and 2nd par.)

1. (1) Section 7 of the Regulation respecting parental insurance plan premiums is amended by replacing “Title XXVII” by “Title XL”.

(2) Subsection 1 has effect from 4 March 2009.

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

* The Regulation respecting parental insurance plan premiums, made by Order in Council 1249-2005 dated 14 December 2005 (2005, G.O. 2, 5533), has not been amended since it was made.

Regulation to amend the Regulation respecting the application of the Tobacco Tax Act*

Tobacco Tax Act
(R.S.Q., c. I-2, ss. 19 and 20)

1. Section 1.4 of the Regulation respecting the application of the Tobacco Tax Act is amended by replacing paragraphs *g* and *h* by the following:

“(g) the quantity of raw tobacco transported in kilograms or the number of packages of tobacco transported by type of product;

“(h) every address and date of unloading as well as the quantity of raw tobacco in kilograms or the number of packages of tobacco by type of product unloaded at each place.”.

2. Section 1.5 of the Regulation is replaced by the following:

“**1.5.** For the purposes of section 7.10 of the Act,

(a) the register that must be kept by the storer shall indicate

i. the dates on which raw tobacco or packages of tobacco are received and shipped,

ii. the quantities of raw tobacco in kilograms or the number of packages of tobacco by type of product received and shipped,

iii. the number of the receiving and shipping documents,

iv. the name and address of the shipper and of the receiver,

v. in the case of raw tobacco,

(1) if it does not belong to the storer, the name and address of the owner and the quantities stored in kilograms,

(2) if the storer is a manufacturer, the quantities used each day, in kilograms, to manufacture tobacco, or

(3) if the storer produces raw tobacco, the date of baling or placing into containers, the number of bales or containers prepared and the total weight of the raw tobacco in kilograms, and

vi. in the case of packages of tobacco, the jurisdiction under which an identification mark is affixed;

(b) the register that must be kept by the carrier shall, for each load transported, indicate

i. the dates on which the raw tobacco or packages of tobacco were taken charge of and delivered,

ii. the name and address of the shipper and of the receiver,

iii. the quantities of raw tobacco in kilograms or the number of packages of tobacco by type of product, and

iv. the number of the delivery document; and

(c) the register that must be kept by the importer shall, for each occurrence of tobacco brought into Québec, indicate

i. the date on which the tobacco was brought into Québec,

ii. the name and address of the customs broker, where applicable,

iii. the name and address of the vendor, the number of the vendor’s invoice and the date of the sale,

iv. the quantities of raw tobacco in kilograms or the number of packages of tobacco by type of product,

v. the name and address of the carrier,

vi. the number of every document issued by, as the case may be, the Canada Border Services Agency or the Canada Revenue Agency relating to importing into Canada, where applicable, and

vii. the number of the receiving document.”.

3. The Regulation is amended by inserting the following before section 1.7:

“**1.6.1.** For the purposes of the fifth paragraph of section 17.2 of the Act, the invoice or any other document the holder of a collection officer’s permit must give the retail vendor shall indicate

* The Regulation respecting the application of the Tobacco Tax Act, made by Order in Council 1929-86 dated 16 December 1986 (1986, *G.O.* 2, 3156), was last amended by the Regulation to amend the Regulation respecting the application of the Tobacco Tax Act made by Order in Council 134-2009 dated 18 February 2009 (2009, *G.O.* 2, 213). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Québec Official Publisher, 2009, updated to 1 March 2009.

(a) a serial number;

(b) the date on which the retail vendor acquired the cigars and the address of the place of delivery;

(c) the name and address of the parties and the retail vendor's registration number;

(d) the quantities, sold or delivered, of cigars by type of cigar, with a description of each type of cigar and an indication of the number of packages and cigars per package; and

(e) for each cigar, its sale price, taxable price, the amount equal to the tax collected or to be collected and the total of the amount equal to the tax collected or to be collected by type of cigar.”

4. (1) Sections 11.1 to 11.3 of the Regulation are revoked.

(2) Subsection 1 has effect from 4 June 2009.

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

Regulation to amend the Regulation respecting the Taxation Act*

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

1. (1) Section 41.1.1R1 of the Regulation respecting the Taxation Act is amended by replacing paragraphs *a* and *b* by the following:

“(a) 24 cents, except where paragraph *b* applies; and

(b) 21 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 individual's employer or a person related to the employer.”

(2) Subsection 1 applies from the taxation year 2008.

2. Section 130R5 of the Regulation is amended by striking out the definition of “mining”.

3. Section 130R30 of the Regulation is replaced by the following:

“**130R30.** The proportion of the part of the capital cost incurred in a particular taxation year of a particular leasehold interest may not exceed the amount obtained by deducting from that part of the capital cost the aggregate of the amounts deductible and claimed in previous years in respect thereof.”

4. Section 130R36 of the Regulation is amended in the French text by replacing “encouru” par “engagé”.

5. Section 130R122 of the Regulation is amended in the French text by replacing “encouru” in the portion before paragraph *a* by “engagé”.

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

“(a) the product obtained by multiplying \$0.52 by the number of those kilometres, up to and including 5,000;

(b) the product obtained by multiplying \$0.46 by the number of those kilometres in excess of 5,000; and”.

(2) Subsection 1 applies in respect of kilometres driven after 31 December 2007.

7. Section 154R2 of the Regulation is replaced by the following:

“**154R2.** Where the quadrennial or special survey of a vessel has not, at the end of the year in which a survey is scheduled to occur, been completed to the extent that the vessel is permitted to proceed on a voyage, the taxpayer referred to in section 154R1 may deduct the amount obtained by deducting from the estimate of the expenses the amount of the expenses actually incurred in the year for the survey.”

8. Section 154R3 of the Regulation is amended in the French text by replacing “encourus” par “engagés”.

9. (1) Chapter V of Title XIX of the Regulation, comprising section 306.1R1, is revoked.

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

10. (1) Section 360R21 of the Regulation is amended by replacing “subsection 1 of section 333.2” in paragraph *a* by “the first paragraph of section 333.2”.

* 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 134-2009 dated 18 February 2009 (2009, *G.O.* 2, 213). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Québec Official Publisher, 2009, updated to 1 March 2009.

(2) Subsection 1 has effect from 20 December 2006.

11. (1) Section 360R25 of the Regulation is amended by replacing “subsection 1 of section 333.2” in paragraph *a* by “the first paragraph of section 333.2”.

(2) Subsection 1 has effect from 20 December 2006.

12. (1) Section 360R61 of the Regulation is amended by replacing “paragraph *f* of section 418.26” in subparagraph *i* of paragraph *d* by “subparagraph *f* of the first paragraph of section 418.26”.

(2) Subsection 1 has effect from 20 December 2006.

13. (1) Chapter XI of Title XXI of the Regulation, comprising sections 470R1 to 479R1, is revoked.

(2) Subsection 1 has effect from 20 December 2006.

14. (1) Section 559R1 of the Regulation is revoked.

(2) Subsection 1 has effect from 20 December 2006.

15. (1) The Regulation is amended by inserting the following after section 559R1:

“**560R1.** The prescribed tax referred to in subparagraph *b* of the third paragraph of section 560 of the Act is the prescribed tax provided for by Part VII of the Income Tax Act (Statutes of Canada, 1970-71-72, chapter 63), as it read on 31 March 1977.”.

(2) Subsection 1 has effect from 20 December 2006.

16. (1) Section 752.0.11.1R1 of the Regulation is amended

(1) by replacing the period at the end of paragraph *z.5* by a semi-colon;

(2) by adding the following after paragraph *z.5*:

“(z.6) an altered auditory feedback device designed to be used by a person who has a speech impairment;

(z.7) an electrotherapy device designed to be used by a person who has a severe mobility impairment or a medical condition;

(z.8) a standing device designed to be used for standing therapy by a person who has a severe mobility impairment; and

(z.9) a pressure pulse therapy device designed to be used by a person who has a balance disorder.”.

(2) Subsection 1 applies from the taxation year 2008.

17. (1) Chapter XXI of Title XXXII of the Regulation, comprising section 851.20R1, is revoked.

(2) Subsection 1 has effect from 20 December 2006.

18. (1) Section 853R1 of the Regulation is revoked.

(2) Subsection 1 has effect from 20 December 2006.

19. (1) Section 895R1 of the Regulation is amended

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

“**895R1.** For the purposes of paragraphs *f* and *f.1* of section 895 of the Act;”

(2) by replacing the period at the end of paragraph *b* by “; and”;

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

“(c) a training program means a post-secondary level program lasting not less than 3 consecutive weeks, under which a participating student must devote not less than 12 hours per month to the courses in the program.”.

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

20. (1) Section 1015R1 of the Regulation is amended

(1) by replacing subparagraph *i* of paragraph *b* of the definition of “personal tax credits” by the following:

i. may deduct from the employee’s tax otherwise payable for the year under section 752.0.0.1 of the Act;”;

(2) by replacing “*e.4*” in paragraph *h* of the definition of “remuneration” by “*e.5*”.

(2) Paragraph 1 of subsection 1 applies from the taxation year 2008.

(3) Paragraph 2 of subsection 1 applies from the taxation year 2003.

21. Section 1015R5 of the Regulation is replaced by the following:

“**1015R5.** For the purposes of this chapter, the amount obtained by subtracting, from the payment of remuneration to an employee, the aggregate determined in respect of remuneration under section 1015R6 in respect of the employee, and deducted by an employer in respect of that remuneration, is deemed to be the amount of the remuneration paid or to be paid.”.

22. (1) Section 1025R1 of the Regulation is amended

(1) by replacing the period at the end of paragraph *d* by “; and”;

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

“(e) section 313.11 of the Act and Chapter II.1 of Title VI of Book III of Part I of the Act.”.

(2) Subsection 1 applies in respect of payments to be made on or before a day that is subsequent to 31 December 2007.

23. (1) Section 1029.8.1R3 of the Regulation is amended by replacing paragraph *c* by the following:

“(c) IDÉA Innovation PME inc.;”.

(2) Subsection 1 has effect from 4 September 2007.

24. (1) Section 1054R1 of the Regulation is amended

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

“**1054R1.** For the purposes of subparagraph *d* of the first paragraph of section 1054 of the Act, the following documents are prescribed documents:

(a) a declaration from the legal representative specifying the part of one or more capital losses from the disposition of capital property referred to in subparagraph *a* of the first paragraph of section 1054 of the Act and the part of any deductible amount referred to in subparagraph *b* of that paragraph in respect of which that subparagraph *a* or subparagraph *b*, as the case may be, applies;”;

(2) by replacing “in paragraph *a* of that section” in paragraph *b* by “in subparagraph *a* of the first paragraph of section 1054 of the Act”;

(3) by replacing “in paragraph *b* of section 1054” in paragraph *c* by “in subparagraph *b* of the first paragraph of section 1054”.

(2) Subsection 1 has effect from 20 December 2006.

25. (1) Section 1054R2 of the Regulation is replaced by the following:

“**1054R2.** The amended fiscal return and the prescribed documents referred to in subparagraph *d* of the first paragraph of section 1054 of the Act must be filed with the Minister on or before the filing-due date that applies

to the taxpayer for the taxation year of the taxpayer’s death or, if later, the filing-due date that applies to the first taxation year of the deceased taxpayer’s succession.”.

(2) Subsection 1 has effect from 20 December 2006.

26. (1) Section 1056.4R1 of the Regulation is amended

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

“(a) the first paragraph of section 87.4, section 92.12, the first paragraph of section 93.9, subsection 2 of section 96, any of sections 101.6, 180 to 182 and 257.2, the first paragraph of section 279, section 299, any of paragraphs *c* to *e* of section 418.23 or 418.24, any of sections 442, 444, 450, 454, 499 and 502, paragraph *f* of section 578.1 or any of sections 656.4, 659, 935.7 and 1055.1 of the Act;”;

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

“(a.1) a reference to section 96 or 279 of the Act is a reference to that section when it applies as a consequence of the application of section 96.0.1 or 278.1, as the case may be, of the Act; or”.

(2) Subsection 1 has effect from 20 December 2006.

27. (1) Section 1086R1 of the Regulation is amended replacing “e.4” in subparagraph *c* of the second paragraph “ by “e.5”.

(2) Subsection 1 applies from the taxation year 2003.

28. (1) Section 1086R3 of the Regulation is amended by replacing the first paragraph by the following:

“**1086R3.** Every person must file an information return in prescribed form if the person pays

(a) an amount that, pursuant to section 929 of the Act, must be included in computing a taxpayer’s income for a taxation year;

(b) an amount that is an eligible amount within the meaning of the first paragraph of section 935.1 of the Act; or

(c) an amount that is an eligible amount within the meaning of the first paragraph of section 935.12 of the Act.”.

(2) Subsection 1 applies in respect of payments made after 31 December 1998. However, where section 1086R3 of the Regulation applies in respect of payments made before 1 January 2002, it is to be read without reference to subparagraph *b* of the first paragraph.

29. (1) Section 1086R78 of the Regulation is amended by replacing the portion before subparagraph *a* of the first paragraph by the following:

“**1086R78.** Every member of a partnership that, at any time in a fiscal period of the partnership, carries on a business in Québec or carries on a business outside Québec in Canada and one of the members of which is an individual resident in Québec or a corporation having an establishment in Québec, or that is a Canadian partnership or a SIFT partnership one of the members of which is such an individual or such a corporation, must file for that fiscal period an information return in prescribed form containing the following information:”.

(2) Subsection 1 has effect from 31 October 2006.

30. Section 1086R93 of the Regulation is amended in the first paragraph

(1) by replacing “présenter une déclaration” in the French text by “produire une déclaration”;

(2) by striking out “with the Minister” wherever those words appear.

31. (1) The Regulation is amended by inserting the following after section 1086R97:

“**1086R97.1.** Every informal caregiver who attributes or is deemed to attribute for a taxation year to an eligible individual in relation to a care recipient, an amount pursuant to section 1029.8.61.74 of the Act, must file an information return in prescribed form in relation to the volunteer respite services provided to the care recipient for that year by the eligible individual in relation to the care recipient.

In this section, “care recipient”, “eligible individual”, “informal caregiver” and “volunteer respite services” have the meaning assigned by the first paragraph of section 1029.8.61.71 of the Act.”.

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

32. (1) Section 1121.7R1 of the Regulation is revoked.

(2) Subsection 1 applies to taxation years that end after 19 December 2006.

33. 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. The Regulation respecting fiscal administration is amended by inserting the following after “§§1. — Direction générale de la législation et des enquêtes”:

“**7R2.1.** A public servant who holds the position of Director of Objections at Québec within the Direction générale de la législation, des enquêtes et du registraire des entreprises is authorized to sign the documents required for the purposes of the provisions mentioned in sections 7R3 to 7R4.”.

2. Section 7R3 of the Regulation is amended

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

“**7R3.** A public servant who holds the position of Director of Objections at Montréal within the Direction générale de la législation, des enquêtes et du registraire des entreprises is authorized to sign the documents required for the purposes of”;

(2) by replacing “7R3.2” in paragraph 1 by “7R3.4”.

3. Section 7R3.2 of the Regulation is replaced by the following:

“**7R3.2.** A public servant who holds a position of head of an objection service at the Direction des oppositions de Québec within the Direction générale de la législation, des enquêtes et du registraire des entreprises is authorized to sign the documents required for the purposes of the provisions mentioned in sections 7R3.3 to 7R4.”.

4. The Regulation is amended by inserting the following after section 7R3.2:

“**7R3.3.** A public servant who holds the position of Head of the Service de l’enregistrement et du soutien opérationnel at the Direction des oppositions de Québec within the Direction générale de la législation, des enquêtes et du registraire des entreprises is authorized to sign the

* 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 134-2009 dated 18 February 2009 (2009, *G.O.* 2, 213). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Québec Official Publisher, 2009, updated to 1 March 2009.

documents required for the purposes of section 39 in relation to a formal demand other than that sent to an advocate or notary and section 93.1.4 of the Act.

7R3.4. A public servant who holds a position of head of an objection service at the Direction des oppositions de Montréal within the Direction générale de la législation, des enquêtes et du registraire des entreprises is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in section 7R4; and

(2) section 39 of the Act in relation to a formal demand other than that sent to an advocate or notary.

7R3.5. A public servant governed by the collective labour agreement for professionals who holds a position of objection officer at the Direction des oppositions de Québec within the Direction générale de la législation, des enquêtes et du registraire des entreprises is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in section 7R4; and

(2) section 62 of the Act to facilitate the payment of support (R.S.Q., c. P-2.2).”

5. Section 7R4 of the Regulation is amended

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

“**7R4.** A public servant governed by the collective labour agreement for professionals who holds a position of objection officer at the Direction des oppositions de Montréal within the Direction générale de la législation, des enquêtes et du registraire des entreprises is authorized to sign the documents required for the purposes of”;

(2) by striking out paragraph 2.1.

6. Section 7R4.1 of the Regulation is amended by replacing “7R3” by “7R2.1”.

7. (1) Section 7R5 of the Regulation is amended

(1) by replacing “Direction générale de la législation et des enquêtes” in the portion before paragraph 1 by “Direction générale de la législation, des enquêtes et du registraire des entreprises”;

(2) by replacing “1016, 1029.7.6, 1029.8.34, 1029.8.36.15, 1049.2.2” in paragraph 2 by “725.1.6, 1016, 1029.7.6, 1029.8.34, 1029.8.36.15”;

(3) by replacing paragraph 3 by the following:

“(3) sections 130R59 and 1015R14, paragraph 1 of Class 1 in Schedule B to the Regulation respecting the Taxation Act (R.R.Q., 1981, c. I-3, r.1), subparagraph b of the first paragraph of Class 2 in that Schedule B and Classes 24, 27 and 34 in that Schedule B.”.

(2) Paragraph 1 of subsection 1 has effect from 1 April 2009.

(3) Paragraph 3 of subsection 1 has effect from 4 March 2009.

8. (1) Section 7R10 of the Regulation is amended by replacing the portion before paragraph 1 by the following:

“**7R10.** A public servant who holds a position of Director or Assistant Director, head of a division, or advocate or notary at the Direction du contentieux of the Ministère du Revenu is authorized to sign the documents required for the purposes of”.

(2) Subsection 1 has effect from 1 December 2009.

9. (1) Section 7R13 of the Regulation is amended

(1) by replacing “Direction générale de la législation et des enquêtes” in the portion before paragraph 1 by “Direction générale de la législation, des enquêtes et du registraire des entreprises”;

(2) by inserting “40.3, 40.4,” after “39,” in paragraph 2;

(3) by replacing paragraph 3 by the following:

“(3) sections 6.1.1, 6.2, 6.3, 6.4 and 6.7 of the Tobacco Tax Act (R.S.Q., c. I-2);”;

(4) by striking out “40.4, 40.5,” in paragraph 5.

(2) Paragraph 1 of subsection 1 has effect from 1 April 2009.

(3) Paragraphs 2 and 4 of subsection 1 have effect from 4 June 2009.

(4) Paragraph 3 of subsection 1, where it adds “6.1.1” in paragraph 3 of section 7R13 of the Regulation, has effect from 1 February 2008, and where it strikes out “13.4.3 and 13.5” in that paragraph, has effect from 4 June 2009.

10. (1) Section 7R14 of the Regulation is amended

(1) by replacing “Direction générale de la législation et des enquêtes” in the portion before paragraph 1 by “Direction générale de la législation, des enquêtes et du registraire des entreprises”;

(2) by replacing “section 58.1” in paragraph 2 by “sections 40.5, 40.7, 58.1 and 68.0.2”;

(4) by striking out “section 7.0.6,” in paragraph 4.

(2) Paragraph 1 of subsection 1 has effect from 1 April 2009.

(3) Paragraph 2 of subsection 1 has effect from 4 June 2009.

11. (1) Section 7R16 of the Regulation is replaced by the following:

“**7R16.** A public servant who holds the position of Director of mail and the shipping centre at Québec, the position of Director, mail, at Montréal, or a position of Director, records management, in the Direction principale du traitement massif, or a public servant who holds a position of head of a service in the Direction du courrier et du centre d’expédition de Québec, in the Direction du courrier de Montréal or in either of the records management directorates at the Direction principale du traitement massif within the Direction générale du traitement et des technologies is authorized to sign the documents required for the purposes of sections 42, 58.1, 71 and 86 of the Act.”.

(2) Subsection 1 has effect from 9 July 2008.

12. (1) Section 7R22 of the Regulation is amended in the first paragraph

(1) by inserting “12.0.3.1,” after “10,” in subparagraph 2;

(2) by inserting the following after subparagraph 6:

“(6.1) section 6.1.1 of the Tobacco Tax Act (R.S.Q., c. I-2);”.

(2) Paragraph 1 of subsection 1 has effect from 1 July 2009.

13. (1) Section 7R57.3 of the Regulation is amended by replacing paragraph 2 by the following:

“(2) the first paragraph of section 6.3, sections 325, 435, 444, 525 and 527.1, the second paragraph of section 647 and subparagraph *d* of the second paragraph of section 677 of the Taxation Act (R.S.Q., c. I-3).”.

(2) Subsection 1, where it adds “the first paragraph of section 6.3” in paragraph 2 of section 7R57.3 of the Regulation, has effect from 21 December 2002.

14. Section 7R57.5 of the Regulation is amended by inserting “1056.4.0.1,” after “1056.4,” in subparagraph 3 of the first paragraph.

15. (1) Section 7R57.7 of the Regulation is amended by replacing “subsection 9 of section 130R2” in paragraph 5 by “section 130R13”.

(2) Paragraph 1 has effect from 4 March 2009.

16. Section 7R57.8 of the Regulation is amended by replacing paragraph 3 by the following:

“(3) sections 435, 444, 519.1, 520, 525 and 527.1, subparagraph *d* of the second paragraph of section 677, subparagraphs *ii* and *iii* of subparagraph *f* of the first paragraph of section 832.23, subparagraphs *ii* and *iii* of subparagraph *f* of the first paragraph of section 832.24, subparagraph *ii* of subparagraph *i* of the first paragraph of section 935.12 in relation to the definition of “eligible amount”, paragraph *d* of section 935.13, paragraph *f* of subsection 2 of section 1000 and sections 1001, 1006, 1056.4, 1056.4.0.1, 1098, 1100 and 1102.1 of the Taxation Act (R.S.Q., c. I-3); and”.

17. (1) Section 7R57.9 of the Regulation is amended by replacing subparagraph 2 of the first paragraph by the following:

“(2) the first paragraph of section 6.3, paragraph *c* of section 21.4.10, subparagraph *b* and subparagraph *i* of subparagraphs *c* and *d* of the first paragraph of section 21.4.11, sections 84.1, 85 and 98, the second paragraph of section 647 and sections 776.33 and 1029.8.61.63 of the Taxation Act (R.S.Q., c. I-3).”.

(2) Subsection 1, where it adds “the first paragraph of section 6.3” in subparagraph 2 of the first paragraph of section 7R57.9 of the Regulation, has effect from 21 December 2002.

18. (1) Section 7R57.15 of the Regulation is amended

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

“(3) the first paragraph of section 6.3, sections 7.3, 325, 359.12.1, 361, 435, 444, 519.1, 520, 522, 525, 527.1 and 581, subparagraph *d* of the second paragraph of section 677, sections 725.1.6 and 771.1.4, subparagraphs *ii* and *iii* of subparagraph *f* of the first paragraph

of section 832.23, subparagraphs ii and iii of subparagraph *f* of the first paragraph of section 832.24, sections 851.48, 895, 895.0.1 and 898.1, paragraph *a* of section 905.0.5, sections 905.0.7 and 905.0.19, subparagraph *b* of the first paragraph of section 905.0.21, sections 965.5, 965.11.9, 965.11.13 and 965.11.19.3, paragraph *f* of subsection 2 of section 1000 and sections 1001, 1006, 1029.7.6, 1029.7.9, 1056.4, 1056.4.0.1, 1082.13, 1098, 1100 and 1102.1 of the Taxation Act (R.S.Q., c. I-3);”;

(2) by replacing “subsection 9 of section 130R2” in subparagraph 4 of the first paragraph by “section 130R13”;

(3) by striking out “and section 7.0.6 and the second paragraph of section 678 of the Taxation Act” in the second paragraph.

(2) Paragraph 1 of subsection 1, where it adds “the first paragraph of section 6.3” in subparagraph 3 of the first paragraph of section 7R57.15 of the Regulation, has effect from 21 December 2002.

(3) Paragraph 2 of subsection 1 has effect from 4 March 2009.

19. (1) Section 7R57.16 of the Regulation is amended

(1) by replacing “sections 7.0.6, 42.15, 84.1, 85, 85.6, 98, 195 and 216, the second paragraph of section 647, the second paragraph of section 678” in subparagraph 3 of the first paragraph by “the first paragraph of section 6.3, paragraph *c* of section 21.4.10, paragraph *b* and subparagraph *i* of subparagraphs *c* and *d* of the first paragraph of section 21.4.11, sections 42.15, 84.1, 85 and 98, the second paragraph of section 647”;

(2) by striking out “and section 7.0.6 and the second paragraph of section 678 of the Taxation Act” in the second paragraph.

(2) Paragraph 1 of subsection 1, where it adds “the first paragraph of section 6.3” in subparagraph 3 of the first paragraph of section 7R57.16 of the Regulation, has effect from 21 December 2002.

20. (1) Section 7R57.19 of the Regulation is amended

(1) by replacing subparagraph 5 of the first paragraph by the following:

“(5) the first paragraph of section 6.3, sections 7.3, 42.15, 325, 359.10, 359.12.1, 361, 435, 444, 519.1, 520, 522, 525, 527.1 and 581, subparagraph *d* of the second paragraph of section 677, section 725.1.6, subparagraphs ii and iii of subparagraph *f* of the first paragraph

of section 832.23, subparagraphs ii and iii of subparagraph *f* of the first paragraph of section 832.24, sections 895, 895.0.1 and 898.1, paragraph *a* of section 905.0.5, sections 905.0.7 and 905.0.19, subparagraph *b* of the first paragraph of section 905.0.21, subparagraph ii of subparagraph *i* of the first paragraph of section 935.12 in relation to the definition of “eligible amount”, paragraph *d* of section 935.13, sections 965.5, 965.11.9, 965.11.13 and 965.11.19.3, paragraph *f* of subsection 2 of section 1000 and sections 1001, 1006, 1029.7.6, 1029.7.9, 1056.4, 1056.4.0.1, 1098, 1100 and 1102.1 of the Taxation Act (R.S.Q., c. I-3);”;

(2) by replacing “subsection 9 of section 130R2” in subparagraph 6 of the first paragraph by “section 130R13”;

(3) by striking out “and section 7.0.6, the second paragraph of section 678 and” in the second paragraph.

(2) Paragraph 1 of subsection 1, where it adds “the first paragraph of section 6.3” in subparagraph 5 of the first paragraph of section 7R57.19 of the Regulation, has effect from 21 December 2002.

(3) Paragraph 2 of subsection 1 has effect from 4 March 2009.

21. (1) Section 7R57.20 of the Regulation is amended by replacing “sections 7.0.6, 84.1, 85, 85.6, 98, 195 and 216, the second paragraph of section 647, the second paragraph of section 678” in subparagraph 3 of the first paragraph by “the first paragraph of section 6.3, paragraph *c* of section 21.4.10, paragraph *b* and subparagraph *i* of subparagraphs *c* and *d* of the first paragraph of section 21.4.11, sections 84.1, 85 and 98, the second paragraph of section 647”.

(2) Subsection 1, where it adds “the first paragraph of section 6.3” in subparagraph 3 of the first paragraph of section 7R57.20 of the Regulation, has effect from 21 December 2002.

22. Section 7R78.1 of the Regulation is amended

(1) by replacing “of section 7R78.3, section” in paragraph 1 by “of sections 7R78.2.1 and 7R78.3, sections 7R78.3.1 and”;

(2) by replacing paragraph 4 by the following:

“(4) section 358.0.2, the second paragraph of section 647, subparagraph ii of paragraph *a* of section 752.0.18.10 and sections 851.48 and 905.0.7 of the Taxation Act (R.S.Q., c. I-3).”.

23. Section 7R78.2 of the Regulation is amended by replacing “section 7R78.3 and in section” in subparagraph 1 of the first paragraph by “sections 7R78.2.1 and 7R78.3 and in sections 7R78.3.1 and”.

24. The Regulation is amended by inserting the following after section 7R78.2:

“**7R78.2.1.** A public servant who holds a position of head of the tax rebate application service in the Direction de la cotisation des mandataires at the Direction principale de la cotisation des entreprises within the Direction générale des entreprises is authorized to sign the documents required for the purposes of the provisions mentioned in the first paragraph of section 7R78.3 and in sections 7R78.3.1 and 7R78.4.

A facsimile of the signature of a public servant holding a position mentioned in the first paragraph may be affixed to the documents required for the purposes of the first paragraph of section 39 of the Act and sections 416.1, 417, 417.1, 417.2 and 418 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1).”.

25. Section 7R78.3 of the Regulation is amended in the first paragraph

(1) by replacing “A public servant” in the portion before subparagraph 1 by “Subject to section 7R78.2.1, a public servant”;

(2) by replacing subparagraph 7 by the following:

“(7) sections 75.1, subparagraph *c* of paragraph 1 of section 75.9, sections 202, 317.1, 317.2, 339, 340, 341, 343, 344, 345, 350.15, 350.16, 411.1, 415, 416, 416.1, 417, 417.1, 417.2 and 418, paragraph 1 of section 433.9, subparagraph 3 of the second paragraph of section 434 and sections 458.1.2, 458.6, 473.3, 473.7, 475, 476, 477, 494, 495, 498, 505, 528, 532, 538, 539 and 541.31 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1);”;

(3) by inserting “R345.200, R345.300,” after “R345.100,” in subparagraph 10.

26. The Regulation is amended by inserting the following after section 7R78.3:

“**7R78.3.1.** A public servant governed by the collective labour agreement for professionals who holds a position of financial management officer (expert level) or a public servant governed by the collective labour agreement for public servants who holds a position of tax audit officer (main class) in one of the tax rebate application services in the Direction de la cotisation des

mandataires at the Direction principale de la cotisation des entreprises within the Direction générale des entreprises is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in section 7R78.4; and

(2) paragraph 2 of section 370.12 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1).”.

27. Section 7R78.4 of the Regulation is amended by replacing “A public servant” by “Subject to section 7R78.3.1, a public servant”.

28. (1) Section 7R78.6 of the Regulation is amended in the first paragraph

(1) by inserting “paragraph *c* of section 359.8.1 and” before “sections 359.12.1” in subparagraph 2;

(2) by replacing “subsection 9 of section 130R2” in subparagraph 3 by “section 130R13”.

(2) Paragraph 2 of subsection 1 has effect from 4 March 2009.

29. Section 7R78.8 of the Regulation is amended by replacing subparagraph 5 of the first paragraph by the following:

“(5) paragraph *c* of section 21.4.10, subparagraph *b* and subparagraph *i* of subparagraphs *c* and *d* of the first paragraph of section 21.4.11, sections 21.22, 21.24 and 725.1.6, subparagraphs *ii* and *iii* of subparagraph *f* of the first paragraph of section 832.24, sections 895, 895.0.1, 898.1 and 905.0.19, subparagraph *ii* of subparagraph *i* of the first paragraph of section 935.12 in relation to the definition of “eligible amount”, paragraph *d* of section 935.13, sections 965.5, 965.11.9, 965.11.13, 965.11.19.3, 1006, 1029.7.6, 1029.7.9, 1056.4, 1056.4.0.1, 1098, 1100 and 1102.1 and subsection 1 of section 1168 of the Taxation Act (R.S.Q., c. I-3);”.

30. Section 7R78.9 of the Regulation is amended by replacing subparagraph 2 of the first paragraph by the following:

“(2) section 7.0.6, paragraph *c* of section 21.4.10, subparagraph *b* and subparagraph *i* of subparagraphs *c* and *d* of the first paragraph of section 21.4.11, sections 84.1, 85, 98, 165.4, 519.1, 520, 520.1 and 522, the fourth paragraph of section 736, section 771.1.4, paragraph *f* of subsection 2 of section 1000 and sections 1001 and 1141.7 of the Taxation Act (R.S.Q., c. I-3).”.

31. (1) Section 7R78.10 of the Regulation is amended

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

“(3) section 358.0.2, subparagraph ii of paragraph *a* of section 752.0.18.10 and sections 851.48 and 905.0.7 of the Taxation Act (R.S.Q., c. I-3).”;

(2) by replacing “(R.S.Q., c. I-3) and sections 891R1,” in the second paragraph by “and sections”.

(2) Paragraph 2 of subsection 1, where it strikes out “891R1” in the second paragraph of section 7R78.10 of the Regulation, has effect from 12 October 2004.

32. (1) Section 7R78.11 of the Regulation is amended in the first paragraph

(1) by replacing subparagraph 6 by the following:

“(6) section 7.0.6, paragraph *c* of section 21.4.10, subparagraph *b* and subparagraph *i* of subparagraphs *c* and *d* of the first paragraph of section 21.4.11, sections 85, 98, 361 and 525, the second paragraph of section 647, subparagraphs ii and iii of subparagraph *f* of the first paragraph of section 832.24, sections 895, 895.0.1, 898.1 and 905.0.19, subparagraph ii of subparagraph *i* of the first paragraph of section 935.12 in relation to the definition of “eligible amount”, paragraph *d* of section 935.13, paragraph *f* of subsection 2 of section 1000, sections 1001, 1006, 1082.13, 1098, 1100 and 1102.1 and subsection 1 of section 1168 of the Taxation Act (R.S.Q., c. I-3).”;

(2) by replacing “subsection 9 of section 130R2” in subparagraph 7 by “section 130R13”.

(2) Paragraph 2 of subsection 1 has effect from 4 March 2009.

33. Section 7R78.13 of the Regulation is amended by replacing “7R78.14 and” in subparagraph 1 of the first paragraph by “7R78.14 to”.**34.** (1) Section 7R78.14 of the Regulation is amended

(1) by replacing “of section” in subparagraph 1 of the first paragraph by “of sections 7R78.14.1 and”;

(2) by replacing subparagraph 8 of the first paragraph by the following:

“(8) sections 21.22 and 21.24, paragraph *c* of section 359.8.1, sections 359.12.1, 361, 443, 500, 519.1, 520, 525, 527.1, 581, 725.1.6 and 726.6.2, subparagraphs ii and iii of subparagraph *f* of the first paragraph

of section 832.23, subparagraphs ii and iii of subparagraph *f* of the first paragraph of section 832.24, sections 895, 895.0.1 and 898.1, paragraph *a* of section 905.0.5, subparagraph *b* of the first paragraph of section 905.0.21, subparagraph ii of subparagraph *i* of the first paragraph of section 935.12 in relation to the definition of “eligible amount”, paragraph *d* of section 935.13, sections 965.5, 965.11.9, 965.11.13, 965.11.19.3 and 985.15, paragraph *f* of subsection 2 of section 1000, sections 1001, 1006, 1029.7.6, 1029.7.9, 1056.4, 1056.4.0.1, 1082.13, 1098, 1100 and 1102.1 and subsection 1 of section 1168 of the Taxation Act (R.S.Q., c. I-3).”;

(3) by replacing “subsection 9 of section 130R2 and sections 891R1” in subparagraph 9 of the first paragraph by “sections 130R13”;

(4) by replacing “, 75.1,” in subparagraph 13 of the first paragraph by “and 75.1, subparagraph *c* of paragraph 1 of section 75.9, sections” and by replacing “, 541.31 and 541.43” in that subparagraph by “and 541.31”;

(5) by inserting “R345.200, R345.300,” after “R345.100,” in subparagraph 16 of the first paragraph;

(6) by replacing “416, 416.1, 417, 417.1 and 418” in the second paragraph by “350.23.9, 350.23.10, 416, 416.1, 417, 417.1, 418, 427.5 and 427.6”.

(2) Paragraph 2 of subsection 1, where it adds “895” in subparagraph 8 of the first paragraph of section 7R78.14 of the Regulation, has effect from 1 May 2004.

(3) Paragraph 3 of subsection 1, where it replaces “subsection 9 of section 130R2” by “130R13” in subparagraph 9 of the first paragraph of section 7R78.14 of the Regulation, has effect from 4 March 2009, and where it strikes out “891R1” in that subparagraph, has effect from 1 May 2004.

35. The Regulation is amended by inserting the following after section 7R78.14:

“**7R78.14.1.** A public servant governed by the collective labour agreement for professionals who holds a position of financial management officer (expert level) or a public servant governed by the collective labour agreement for public servants who holds a position of tax audit officer (main class) in one of the regional business audit directorates within the Direction générale des entreprises is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in the first paragraph of section 7R78.15; and

(2) paragraph 2 of section 370.12 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1).

A facsimile of the signature of a public servant holding one of the positions mentioned in the first paragraph may be affixed to the documents required for the purposes of sections 7.0.6 and 1016 of the Taxation Act (R.S.Q., c. I-3).”.

36. Section 7R78.15 of the Regulation is amended

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

“(3) section 7.0.6, paragraph *c* of section 21.4.10, subparagraph *b* and subparagraph *i* of subparagraphs *c* and *d* of the first paragraph of section 21.4.11, sections 42.15, 84.1, 85, 98 and 165.4, the second paragraph of section 647 and sections 1016 and 1141.7 of the Taxation Act (R.S.Q., c. I-3); and”;

(2) by inserting “and sections 350.23.9, 350.23.10, 427.5 and 427.6 of the Act respecting the Québec sales tax” after “Act” in the second paragraph.

37. Section 7R78.17 of the Regulation is replaced by the following:

“**7R78.17.** A public servant who holds the position of Senior Director of business client services within the Direction générale des entreprises is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in the first paragraph of sections 7R78.18 to 7R78.20; and

(2) section 358.0.2, subparagraph *ii* of paragraph *a* of section 752.0.18.10 and sections 851.48 and 905.0.7 of the Taxation Act (R.S.Q., c. I-3).

A facsimile of the signature of the public servant mentioned in the first paragraph may be affixed to the documents required for the purposes of section 1016 of the Taxation Act.”.

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

(1) by replacing subparagraph 6 of the first paragraph by the following:

“(6) section 1 in relation to the definition of “recognized arts organization”, sections 21.22, 21.24 and 21.42, paragraph *c* of section 359.8.1, sections 359.10, 359.12.1, 361, 443, 500, 519.1, 520, 522, 525, 527.1, 581, 725.1.6 and 726.6.2, the fourth paragraph of section 736, paragraphs *f* and *g* of section 752.0.18.3, subparagraphs *ii*

and *iii* of subparagraph *f* of the first paragraph of section 832.24, sections 895, 895.0.1 and 898.1, paragraph *a* of section 905.0.5, subparagraph *b* of the first paragraph of section 905.0.21, subparagraph *ii* of subparagraph *i* of the first paragraph of section 935.12 in relation to the definition of “eligible amount”, paragraph *d* of section 935.13, sections 965.5, 965.11.9, 965.11.13, 965.11.19.3, 985.5, 985.6, 985.7, 985.8, 985.8.1, 985.8.5, 985.9.4, 985.15, 985.29, 985.31, 985.33, 985.34, 985.35.2, 985.35.4, 985.35.6, 985.35.12, 985.35.14 and 985.35.16, section 985.36 in relation to the definition of “recognized political education organization”, paragraph *f* of subsection 2 of section 1000, sections 1001, 1006, 1029.7.6, 1029.7.9, 1056.4, 1056.4.0.1, 1079.3, 1098, 1100 and 1102.1 and subsection 1 of section 1168 of the Taxation Act (R.S.Q., c. I-3);”;

(2) by replacing “subsection 9 of section 130R2 and sections 891R1” in subparagraph 7 of the first paragraph by “sections 130R13”;

(3) by replacing subparagraph 9 of the first paragraph by the following:

“(9) section 75.1, subparagraph *c* of paragraph 1 of section 75.9, sections 202, 297.1.3, 297.1.4, 297.1.6, 297.1.7, 317.1, 339, 340, 341, 341.0.1, 343, 344, 345, 350.15, 416, 416.1, 417, 417.1, 417.2 and 418, paragraph 1 of section 433.9, subparagraph 3 of the second paragraph of section 434 and sections 458.1.2, 458.6, 473.3, 473.7, 475, 476, 477, 494, 495, 498, 505, 526.1, 526.2, 528, 532, 538, 539 and 541.31 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1);”;

(4) by inserting “R345.200, R345.300,” after “R345.100,” in subparagraph 12 of the first paragraph;

(5) by replacing the second paragraph by the following:

“A facsimile of the signature of a public servant holding a position mentioned in the first paragraph may be affixed to the documents required for the purposes of the first paragraph of section 39 of the Act in relation to a formal demand other than that sent to an advocate or notary, article 66 of the Code of Penal Procedure, sections 7.0.6 and 1016 of the Taxation Act, sections 985.9.2R2 and 985.9.2R3 of the Regulation respecting the Taxation Act and sections 350.23.9, 350.23.10, 416, 416.1, 417, 417.1, 417.2, 418, 427.5 and 427.6 of the Act respecting the Québec sales tax.”.

(2) Paragraph 1 of subsection 1, where it adds “895” in subparagraph 6 of the first paragraph of section 7R78.19 of the Regulation, has effect from 1 May 2004.

(3) Paragraph 2 of subsection 1, where it replaces “subsection 9 of section 130R2” by “130R13” in subparagraph 7 of the first paragraph of section 7R78.19 of the Regulation, has effect from 4 March 2009, and where it strikes out “891R1” in that subparagraph, has effect from 1 May 2004.

(4) Paragraph 5 of subsection 1, where it strikes out “891R1” in the second paragraph of section 7R78.19, has effect from 1 May 2004.

39. Section 7R78.20 of the Regulation is amended

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

“(2) section 7.06, paragraph *c* of section 21.4.10, subparagraph *b* and subparagraph *i* of subparagraphs *c* and *d* of the first paragraph of section 21.4.11, sections 42.15, 84.1, 85, 98 and 165.4, the second paragraph of section 647 and sections 1016 and 1141.7 of the Taxation Act (R.S.Q., c. I-3); and”;

(2) by replacing “and sections 7.0.6 and 1016 of the Taxation Act” in the second paragraph by “, sections 7.0.6 and 1016 of the Taxation Act and sections 350.23.9, 350.23.10, 427.5 and 427.6 of the Act respecting the Québec sales tax”.

40. (1) The Regulation is amended by inserting the following after “§5.2. — Direction de la lutte contre les planifications fiscales abusives”:

“**7R78.20.1.** A public servant who holds the position of Senior Director, abusive tax planning control, within the Ministère du Revenu, is authorized to sign the documents required for the purposes of the provisions mentioned in sections 7R78.21 to 7R78.23.”.

(2) Subsection 1 has effect from 4 March 2009.

41. (1) The heading “Direction de la lutte contre les planifications fiscales abusives” of subdivision 5.2 of subdivision 1 of Division II of the Regulation is amended by inserting “principale” after “Direction”.

(2) Subsection 1 has effect from 4 March 2009.

42. (1) Section 7R78.21 of the Regulation is amended by inserting “at the Direction principale de la lutte contre les planifications fiscales abusives” after “control,” in the portion before paragraph 1.

(2) Subsection 1 has effect from 4 March 2009.

43. (1) Section 7R78.22 of the Regulation is amended by inserting “in the Direction principale de la lutte contre les planifications fiscales abusives” after “abusives” in the portion before paragraph 1.

(2) Subsection 1 has effect from 4 March 2009.

44. (1) Section 7R78.23 of the Regulation is amended by inserting “in the Direction principale de la lutte contre les planifications fiscales abusives” after “abusives”.

(2) Subsection 1 has effect from 4 March 2009.

45. The Regulation is amended by inserting the following after section 7R78.23:

“§5.3. *Régie des rentes du Québec*

7R78.24. A public servant of the Régie des rentes du Québec who holds the position of Director of legal affairs, Director of assessment, statistics and review or Director of family assistance programs is authorized to sign the documents required for the purposes of section 1029.8.61.56 of the Taxation Act (R.S.Q., c. I-3).”.

46. Section 7R79.2.1 of the Regulation is revoked.

47. Section 7R79.3 of the Regulation is amended by striking out paragraph 2.

48. Section 7R79.6 of the Regulation is amended by striking out paragraph 2.

49. Section 7R79.7 of the Regulation is amended by striking out paragraph 2.

50. Section 7R79.8 of the Regulation is amended by striking out paragraph 2.

51. Section 7R79.9 of the Regulation is amended by striking out paragraph 2.

52. Section 7R79.10 of the Regulation is amended by striking out paragraph 2.

53. Section 7R79.11 of the Regulation is amended by striking out paragraph 2.

54. Section 7R79.12 of the Regulation is amended by striking out paragraph 2.

55. Section 7R79.13 of the Regulation is amended by striking out paragraph 1.

56. Section 7R79.14 of the Regulation is amended by striking out paragraph 2.

57. (1) Subdivision 1.1.1.1.3 of subdivision 1.1.1.1 of subdivision 1.1.1 of Division II of the Regulation is revoked.

(2) Subsection 1 has effect from 8 September 2008.

58. (1) The Regulation is amended by inserting the following after section 7R79.14.4:

“**§§§1.1.1.2.** *Direction des services administratifs et techniques*

7R79.14.5. A public servant who holds the position of Director, administrative and technical services, or the position of Head of the Service du soutien aux opérations des biens non réclamés at the Direction des services administratifs et techniques within the Direction générale du centre de perception fiscale et des biens non réclamés is authorized to sign any document in connection with

(1) the obtaining of documents in order to take jurisdiction;

(2) the notice of quality referred to in article 699 of the Civil Code or in section 32 of the Public Curator Act (R.S.Q., c. C-81);

(3) the discharge of any sum relating to a debt, release of security or approval of any claim against unclaimed property and their payment if the patrimony so allows;

(4) the discharge of any sum relating to a succession;

(5) a settlement and a partition or a transaction referred to in section 36 of the Public Curator Act, up to a value not in excess of \$100,000;

(6) the approval of a claim against unclaimed property, up to \$100,000;

(7) the sale, expropriation, creation of a servitude or hypothec or any other alienation concerning an immovable;

(8) the renewal of a debt secured by a hypothec;

(9) the correction or ratification of the title to an immovable;

(10) the sale of any movable property at auction, by agreement or through a third person, the disposition of such property by other means in accordance with the procedures in force and the moving and storage of such property;

(11) the valuation and safekeeping of unclaimed financial products;

(12) authorization to transfer a retirement savings plan to a registered retirement savings fund;

(13) authorization to convert an annuity contract or a pension plan into a locked-in retirement account or to convert that account into a life income fund;

(14) the opening, transfer or closing of an account with a broker or another third person;

(15) the management, conversion or transfer of personal or joint portfolios from one broker to another;

(16) the security deed in relation to securities, for the purpose of obtaining a duplicate of a lost or destroyed certificate;

(17) transactions relating to the management or liquidation of securities in registered form;

(18) the sitting on a board of directors of a legal person and the administration or dissolution of a legal person, including the signing of legal notices and any document relating to the rights attached to securities administered by the Minister of Revenue;

(19) fiscal laws;

(20) the redirection of mail or the termination of service by the postmaster;

(21) the rendering of accounts and the handing over of property to persons entitled to it on termination of the administration of the Minister of Revenue; and

(22) management of an advance of funds or a credit margin, up to \$10,000 per file.

7R79.14.6. A public servant governed by the collective labour agreement for professionals who holds a position of financial management officer, socioeconomic research and planning officer, computer and administrative processes analyst or administrative attaché in the Service du soutien aux opérations des biens non réclamés at the Direction des services administratifs et techniques within the Direction générale du centre de perception fiscale et des biens non réclamés is authorized to sign any document in connection with

(1) the obtaining of documents in order to take jurisdiction;

(2) the notice of quality referred to in section 32 of the Public Curator Act (R.S.Q., c. C-81);

(3) the valuation and safekeeping of unclaimed property;

(4) the sale of any movable property at auction;

(5) the abandonment or destruction of any movable property in accordance with the procedures in force;

(6) the redirection of mail or the termination of service by the postmaster; and

(7) the rendering of accounts and the handing over of property of a value not in excess of \$5,000 to persons entitled to it on termination of the administration of the Minister of Revenue.

7R79.14.7. A public servant governed by the collective labour agreement for public servants who holds a position of administration technician in the Service du soutien aux opérations des biens non réclamés at the Direction des services administratifs et techniques within the Direction générale du centre de perception fiscale et des biens non réclamés is authorized to sign any document in connection with

(1) the obtaining of documents in order to take jurisdiction;

(2) the valuation and safekeeping of unclaimed property;

(3) the sale of any security in registered form, up to a value not in excess of \$2,000, and the opening, transfer or closing of an account with a broker;

(4) the sale of any movable property at auction;

(5) the redirection of mail or the termination of service by the postmaster; and

(6) the rendering of accounts and the handing over of property of a value not in excess of \$2,000 to persons entitled to it on termination of the administration of the Minister of Revenue.

7R79.14.8. A public servant governed by the collective labour agreement for public servants who holds a position of office clerk or information officer in the Service du soutien aux opérations des biens non réclamés at the Direction des services administratifs et techniques within the Direction générale du centre de perception fiscale et des biens non réclamés is authorized to sign any document in connection with

(1) the obtaining of documents in order to take jurisdiction;

(2) the valuation and safekeeping of unclaimed property; and

(3) the redirection of mail or the termination of service by the postmaster.”.

(2) Subsection 1 has effect from 8 September 2008.

59. Section 7R80.1 of the Regulation is amended by replacing “who holds the position of Director of the Direction des communications of” by “of the Ministère du Conseil exécutif who holds the position of Director, public relations and communications, at”.

60. The Regulation is amended by inserting the following after section 7R84:

“**7R84.1.** A public servant of the Ministère du Conseil exécutif who holds the position of Director, public relations and communications, at the Ministère du Revenu is authorized to sign any purchase, typesetting and printing, leasing or services contract the amount of which does not exceed \$50,000.”.

61. Section 7R85 of the Regulation is amended by replacing “A public servant” by “Subject to section 7R84.1, a public servant”.

62. (1) Section 7R87 of the Regulation is amended by replacing “Direction de la conception” by “Direction”.

(2) Subsection 1 has effect from 17 April 2009.

63. (1) Section 9.0.6R8 of the Regulation is replaced by the following:

“**9.0.6R8.** The Minister may cancel or refuse to renew the license and decals, in accordance with section R345.100 or R345.300 of the Agreement.”.

(2) Subsection 1 has effect from 1 January 2008.

64. (1) The Regulation is amended by inserting the following after section 9.0.6R8:

“**9.0.6R8.1.** The Minister may renew the license and decals, in accordance with section R345.200 of the Agreement.”.

(2) Subsection 1 has effect from 1 July 1998.

65. (1) The Regulation is amended by inserting the following after section 10R5:

**“DIVISION II.1.1
FEES**

12.0.3.1R1. The fees required to be paid by a person pursuant to section 12.0.3.1 of the Act are as follows:

(1) \$93, if a public servant of the Direction générale du centre de perception fiscale et des biens non réclamés of the Ministère du Revenu makes, in respect of the person, a first intervention referred to in that section;

(2) \$75, if the Minister applies for the registration of a legal movable hypothec for an amount owed by the person under a fiscal law, and \$185 in the case of an application for the registration of a legal immovable hypothec;

(3) \$20, if the Minister applies for the cancellation of the registration of a legal movable hypothec, and \$130 in the case of an application for the cancellation of the registration of a legal immovable hypothec.

12.0.3.1R2. The fees set in paragraphs 1 to 3 of section 12.0.3.1R1 are adjusted on 1 April of each year based on the percentage change in the general Consumer Price Index for Canada for the period ending on 31 December of the preceding year, as determined by Statistics Canada under the Statistics Act (R.S.C., 1985, c. S-19).

Once adjusted, the amounts are reduced to the nearest dollar if they contain a fraction of a dollar less than \$0.50; they are increased to the nearest dollar if they contain a fraction of a dollar equal to or greater than \$0.50.

The fee adjustment has effect from 1 April.

The Minister of Revenue informs the public of the annual adjustment through the *Gazette officielle du Québec* or by such other means as the Minister considers appropriate.”.

(2) Subsection 1 has effect from 1 July 2009.

66. (1) The Regulation is amended by inserting the following after section 40.1.1R1:

**“DIVISION V.0.2
COSTS OF SEIZURE AND PRESERVATION**

40.3R1. For the purposes of the second paragraph of section 40.3 of the Act,

(a) the costs of seizure correspond to the actual cost for removing and towing or transporting the vehicle seized to the storage location;

(b) the costs of preservation are set, as applicable,

i. at \$6 per day for storage of the vehicle seized, if the vehicle is in the custody of a person designated for that purpose by the Minister and with whom the Minister has entered into a seized vehicle storage or custody agreement, except if the vehicle seized occupies an area greater than 16.5 square metres, in which case that amount is increased by \$0.50 per square metre or part thereof occupied that exceeds that 16.5 square metre area,

ii. at the actual cost of storing the vehicle seized, where custody of the vehicle seized cannot be immediately entrusted to a person referred to in subparagraph i and the vehicle is temporarily in the custody of a person designated for that purpose by the Minister,

iii. at the actual cost for the services relating to the custody and surveillance of the vehicle seized; and

(c) the payment of a deposit to the Minister may be made by postal money order, a certified cheque to the order of the Minister, drawn on a financial institution, or any other instrument of payment providing the same guarantees to the Minister, as well as by a transfer of funds to an account held by the Minister in a financial institution.

40.3R2. For the purposes of sections 40.3 and 40.4 of the Act, a public servant who holds the position of Senior Director, investigations, or a position of director at the Direction principale des enquêtes within the Direction générale de la législation, des enquêtes et du registraire des entreprises at the Ministère du Revenu is authorized to keep the deposits paid under those sections. Those deposits are paid into a trust account opened in a financial institution for that purpose by that person.

40.10R1. For the purposes of the second paragraph of section 40.10 and the first paragraph of section 68.0.2 of the Act,

(a) the costs of seizure correspond

i. in the case of a vehicle, to the costs referred to in paragraph a of section 40.3R1,

ii. in the case of movable property other than a vehicle, to the actual cost for removing the property and transporting it to the storage location,

iii. where applicable, to the actual cost for the opening of doors, and

iv. where applicable, to the disbursements, costs and fees of the bailiff who inventoried the property seized; and

(b) the costs of preservation correspond

i. in the case of a vehicle, to the costs set in paragraph *b* of section 40.3R1,

ii. in the case of fuel, to the actual cost for its storage in a tank or a cistern and for any pumping operation relating to the storage,

iii. in the case of movable property, other than a vehicle, or fuel in the custody of a person designated for that purpose by the Minister and with whom the Minister has entered into a seized property storage or custody agreement, to \$1 per day for each square metre or part thereof occupied, except if the property seized must be stored in a specialized establishment on account of the nature of the property, in which case the costs of preservation correspond to the actual cost,

iv. in the case of movable property, other than a vehicle, or fuel in the custody of a person designated for that purpose by the Minister other than a person referred to in subparagraph iii, to the actual cost,

v. in the case of a placing under lock and key of the seized property or the affixing of seals, to the actual cost relating to the use of the equipment necessary for that purpose or, where applicable, to the disbursements, costs and fees of the bailiff who placed the property under lock and key or who affixed the seals, and

vi. in the case of a custodial or surveillance service in connection with the property seized, to the actual cost.”.

(2) Subsection 1 has effect from 4 June 2009.

67. Section 96R9 of the Regulation is amended by adding “, as it read before being revoked” at the end of the definition of “reserve”.

68. (1) The Regulation is amended by replacing “Direction générale de la législation et des enquêtes” by “Direction générale de la législation, des enquêtes et du registraire des entreprises” in the following provisions:

– the heading of subdivision 1 of subdivision 1 of Division II;

– the portion of each of sections 7R6 and 7R7 before paragraph 1;

– section 7R8;

– the portion of section 7R12 before paragraph 1;

– sections 7R13.1, 7R15, 7R15.2, 7R89, 8R1, 8R2, 40.1.1R1 and 69.0.0.12R1.

(2) Subsection 1 has effect from 1 April 2009.

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

Regulation to amend the Regulation respecting tax exemptions granted to certain international non-governmental organizations and to certain employees of such organizations and to members of their families*

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

1. (1) Section 8.2 of the Regulation respecting tax exemptions granted to certain international non-governmental organizations and to certain employees of such organizations and to members of their families is amended in the second paragraph

(1) by replacing the period at the end of paragraph 3 by a semi-colon;

(2) by adding the following after paragraph 3:

“(4) the individual is an employee of the International Council of Societies of Industrial Design (ICSID) and meets the conditions referred to in subparagraphs *b* to *f* of paragraph 1; or

(5) the individual is an employee of the International Council of Graphic Design Associations (ICOGRADA) and meets the conditions referred to in subparagraphs *b* to *f* of paragraph 1.”.

(2) Paragraph 2 of subsection 1, where it enacts subparagraph 4 of the second paragraph of section 8.2 of the Regulation, applies from the taxation year 2008, except for the purposes of sections 8.5 and 8.6 of the Regulation, where the latter section refers to the rebate or refund provided for in section 8.5, in which case it applies in respect of duties imposed after 1 April 2008.

* The Regulation respecting tax exemptions granted to certain international non-governmental organizations and to certain employees of such organizations and to members of their families, made by Order in Council 1285-87 dated 19 August 1987 (1987, *G.O.* 2, 3236), was last amended by the Regulation to amend the Regulation respecting tax exemptions granted to certain international non-governmental organizations and to certain employees of such organizations and to members of their families, made by Order in Council 1282-2003 dated 3 December 2003 (2003, *G.O.* 2, 3552). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Québec Official Publisher, 2009, updated to 1 March 2009.

(3) Paragraph 2 of subsection 1, where it enacts subparagraph 5 of the second paragraph of section 8.2 of the Regulation, applies from the taxation year 2008, except for the purposes of sections 8.5 and 8.6 of the Regulation, where the latter section refers to the rebate or refund provided for in section 8.5, in which case it applies in respect of duties imposed after 1 May 2008.

2. (1) Section 8.3 of the Regulation is amended by replacing “subparagraph 1 or 2” by “any of subparagraphs 1, 2, 4 and 5”.

(2) Subsection 1 applies from the taxation year 2008.

3. (1) Section 8.5 of the Regulation is amended by replacing “subparagraph 1 or 2” in the portion before subparagraph 1 of the first paragraph by “any of subparagraphs 1, 2, 4 and 5”.

(2) Subsection 1 applies in respect of duties imposed

(1) after 1 April 2008 to an individual referred to in subparagraph 4 of the second paragraph of section 8.2 of the Regulation;

(2) after 1 May 2008 to an individual referred to in subparagraph 5 of the second paragraph of section 8.2 of the Regulation.

4. (1) Section 8.6 of the Regulation is amended by replacing “subparagraph 1 or 2” in the portion before subparagraph 1 by “any of subparagraphs 1, 2, 4 and 5”.

(2) Subsection 1 applies from the taxation year 2008, except in respect of rebates or refunds provided for in section 8.5 of the Regulation, in which case it applies to duties imposed

(1) after 1 April 2008 to the spouse of an individual referred to in subparagraph 4 of the second paragraph of section 8.2 of the Regulation;

(2) after 1 May 2008 to the spouse of an individual referred to in subparagraph 5 of the second paragraph of section 8.2 of the Regulation.

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

(1) by replacing “Association des universités partiellement ou entièrement de langue française (AUPELF)” by “Agence universitaire de la francophonie”;

(2) by striking out “World Conservation Union (IUCN)”.

(2) Paragraph 1 of subsection 1 has effect from 8 June 2001. In addition, where Schedule A to the Regulation has effect

(1) after 9 November 1994 and before 6 July 2000, it is to be read with the reference to “Association des universités partiellement ou entièrement de langue française (AUPELF)” replaced by a reference to “AUPELF-UREF (Agence francophone pour l’enseignement supérieur et la recherche)”;

(2) after 5 July 2000 and before 8 June 2001, it is to be read with the reference to “Association des universités partiellement ou entièrement de langue française (AUPELF)” replaced by a reference to “AUPELF-UREF (Agence universitaire de la francophonie)”.

(3) Paragraph 2 of subsection 1 applies from the taxation year 2010, except for the purposes of sections 4, 4.1 and 7 of the Regulation, where the latter section refers to the rebate or refund provided for in section 4.1 of the Regulation, in which case it applies in respect of duties imposed after 31 December 2009.

6. (1) Schedule B to the Regulation is amended by inserting the following in alphabetical order:

“International Council of Graphic Design Associations (ICOGRADA);

International Council of Societies of Industrial Design (ICSID);”.

(2) Subsection 1 has effect from 1 January 2005, except for the purposes of section 8.4 of the Regulation, in which case it applies in respect of duties imposed after 31 December 2004.

(3) Despite section 10.1 of the Regulation, the International Council of Societies of Industrial Design (ICSID) may file with the Minister of Revenue an application for a refund or rebate provided for in section 8.4 of the Regulation for duties imposed after 31 December 2004 and before 1 April 2008, if the application is filed with the Minister of Revenue on or before 31 March 2010.

(4) Despite section 10.1 of the Regulation, the International Council of Graphic Design Associations (ICOGRADA) may file with the Minister of Revenue an application for a refund or rebate provided for in section 8.4 of the Regulation for duties imposed after 31 December 2004 and before 1 May 2008, if the application is filed with the Minister of Revenue on or before 30 April 2010.

7. 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, s. 35, par. b and s. 36)

1. (1) Section 3 of the Regulation respecting contributions to the Québec Health Insurance Plan is amended by replacing “Title XXVII of the Regulation respecting the Taxation Act, except section 1086R14 and the first paragraph of section 1086R18, applies *mutatis mutandis*” by “Title XL of the Regulation respecting the Taxation Act, except section 1086R67 and the first paragraph of section 1086R71, applies, with the necessary modifications,”.

(2) Subsection 1 has effect from 4 March 2009.

2. (1) Section 5 of the Regulation is amended by replacing “sections 22R1 to 22R18” by “sections 22R1 to 22R21”.

(2) Subsection 1 has effect from 4 March 2009.

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, s. 81, par. j and s. 82.1)

1. (1) Section 11 of the Regulation respecting contributions to the Québec Pension Plan is amended by replacing “Title XXVII” by “Title XL”.

(2) Subsection 1 has effect from 4 March 2009.

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

* 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 1116-2007 dated 12 December 2007 (2007, *G.O.* 2, 4042). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Québec Official Publisher, 2009, updated to 1 March 2009.

* 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 1116-2007 dated 12 December 2007 (2007, *G.O.* 2, 4042). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Québec Official Publisher, 2009, updated to 1 March 2009.

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 and 2nd pars.)

1. (1) Section 290R1 of the Regulation respecting the Québec sales tax is amended by replacing “5.3%” by “4.7%”.

(2) Subsection 1 has effect from the taxation year 2008.

2. (1) Section 518R5 of the Regulation is replaced by the following:

“**518R5.** For the purposes of section 518R4, where the premium is payable by a corporation which has establishments in Québec and elsewhere, the proportion to be used shall be that determined under Title XXVII of the Regulation respecting the Taxation Act (R.R.Q., 1981, c. I-3, r.1) without reference to sections 771R12 and 771R43 of that Regulation.”.

(2) Subsection 1 has effect from 4 March 2009.

3. (1) Section 518R6 of the Regulation is amended by replacing “Title XX” by “Title XXVII”.

(2) Subsection 1 has effect from 4 March 2009.

4. (1) Schedule II.0.1 to the Regulation is amended by adding the following at the end:

“2009 models

- 2009 Chevrolet Malibu Hybrid
- 2009 two-wheel drive Ford Escape Hybrid (HEV)
- 2009 Honda Civic Hybrid
- 2009 Nissan Altima Hybrid
- 2009 Saturn Aura Hybrid
- 2009 Toyota Camry Hybrid
- 2009 Toyota Prius”.

* 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 Orders in Council 74-2009 dated 28 January 2009 (2009, *G.O.* 2, 71) and 134-2009 dated 18 February 2009 (2009, *G.O.* 2, 213). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Québec Official Publisher, 2009, updated to 1 March 2009.

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

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

(1) by inserting “Director of Criminal and Penal Prosecutions” in alphabetical order;

(2) by replacing “Commission de reconnaissance des associations d’artistes” by “Commission de reconnaissance des associations d’artistes et des associations de producteurs”;

(3) by striking out “Construction industry commissioner”, “Corporation d’hébergement du Québec” and “Enterprise registrar”.

(2) Paragraph 1 of subsection 1 has effect from 5 March 2007.

(3) Paragraph 2 of subsection 1 has effect from 12 June 1997.

(4) Paragraph 3 of subsection 1 has effect from

(1) 1 April 2008 as regards the construction industry commissioner;

(2) 1 April 2009 as regards the Corporation d’hébergement du Québec;

(3) 1 April 2007 as regards the enterprise registrar.

6. 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. 1, 1st par., subpar. *q* and s. 56)

1. Section 10.2R1 of the Regulation respecting the application of the Fuel Tax Act is amended

(1) by replacing “Band” in paragraphs 0.*a* and *a* and in subparagraphs i and ii of paragraph *a.2* by “band”;

(2) by replacing “entity mandated by a Band” in paragraph 0.*a* and in the portion of paragraph *a.2* before subparagraph i by “band-empowered entity”;

(3) by replacing “Bands” in paragraph *a.1* and in subparagraphs i and ii of paragraph *a.2* by “bands”.

2. Section 10.2R1.1 of the Regulation is amended

(1) by replacing “An entity mandated by a Band” in the portion before paragraph *a* by “A band-empowered entity”;

(2) by replacing “Band” and “Bands” wherever those words appear by “band” and “bands” respectively.

3. Section 10.2R1.2 of the Regulation is amended

(1) by replacing “An entity mandated by a Band” in the portion before paragraph *a* by “A band-empowered entity”;

(2) by replacing “Band” and “Bands” wherever those words appear by “band” and “bands” respectively.

4. Section 10.2R2 of the Regulation is amended

(1) in the first paragraph,

(*a*) by replacing “Band” and “entity mandated by a Band” in subparagraph iii of subparagraph *a* by “band” and “band-empowered entity” respectively;

(*b*) by replacing “Band” and “an entity mandated by a Band” in subparagraph *b* by “band” and “a band-empowered entity” respectively;

(2) in the second paragraph, by replacing “the entity mandated by a Band” and “an entity mandated by a Band” by “the band-empowered entity” and “a band-empowered entity” respectively.

5. (1) Division IV.0.1 of the Regulation is revoked.

(2) Subsection 1 has effect from 4 June 2009.

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

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* 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 134-2009 dated 18 February 2009 (2009, *G.O.* 2, 213). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Québec Official Publisher, 2009, updated to 1 March 2009.