

THAT the amount of the contribution of each member of a professional order for the 2011-2012 fiscal year to the Office des professions du Québec be fixed at \$24.45.

GÉRARD BIBEAU,
Clerk of the Conseil exécutif

1247

Gouvernement du Québec

O.C. 1176-2010, 15 December 2010

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

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 Québec Pension Plan
(R.S.Q., c. R-9)

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

**Various regulations of a fiscal nature
— Amendment**

Regulations to amend various regulations of a fiscal nature

WHEREAS, under subparagraph 1 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 requiring any person in a prescribed class of persons to file prescribed returns in relation to any information necessary to determine a premium under Chapter IV of the Act and to transmit, where applicable, a copy of such a return or an extract therefrom to any prescribed person;

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

WHEREAS, under the first paragraph of section 96 of the Act respecting the Ministère du Revenu (R.S.Q., c. M-31), the Government may make regulations, in particular to prescribe the measures required to carry out 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 paragraphs *b* and *c* of section 81 of the Act respecting the Québec Pension Plan (R.S.Q., c. R-9), the Government may make regulations requiring any class of persons to file the required returns in connection with contributions and requiring any person who files a return to supply a copy thereof or a prescribed portion thereof to each person in respect of whose contributions the return relates;

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

WHEREAS it is expedient to amend the Regulation respecting parental insurance plan premiums (R.R.Q., c. A-29.011, r. 3) and the Regulation respecting contributions to the Québec Pension Plan (R.R.Q., 1981, c. R-9, r. 2) to prescribe the information return to be filed by a person who pays an amount, in accordance with the Act respecting health services and social services (R.S.Q., c. S-4.2), for an intermediate resource or a family-type resource;

WHEREAS it is expedient to amend the Regulation respecting the Taxation Act (R.R.Q., c. I-3, r. 1) and the Regulation respecting the Québec sales tax (R.R.Q., c. T-0.1, r. 2) primarily to give effect to the fiscal measures announced by the Minister of Finance in the Budget Speech of 24 May 2007, 13 March 2008, 19 March 2009 and 30 March 2010 and in Information Bulletins published by the Ministère des Finances, in particular on 20 December 2007, 19 December 2008, 23 June 2009 and 22 December 2009, as well as to the legislative amendments made to the Taxation Act and the Act respecting the Québec sales tax by chapter 15 of the statutes of 2009 and chapter 5 of the statutes of 2010;

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

WHEREAS it is expedient 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 (R.R.Q., c. M-31, r. 4) to remove, as such organizations, the International Council on Social Welfare (ICSW), pursuant to the agreement termination protocol between the Gouvernement du Québec and that organization which came into force on 9 March 2010, and the International Confederation of Free Trade Unions;

WHEREAS it is expedient, with a view to more efficient application of the Taxation Act, the Act respecting the Ministère du Revenu and the Act respecting the Québec sales tax, to amend the Regulation respecting the Taxation Act, the Regulation respecting fiscal administration, the Regulation respecting fiscal privileges granted to members of a diplomatic mission, consular post or office of a political division of a foreign State, to the members of their families and to that office (R.R.Q., c. M-31, r. 5) and the Regulation respecting the Québec sales tax 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 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 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;

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 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 fiscal privileges granted to members of a diplomatic mission, consular post or office of a political division of a foreign State, to the members of their families and to that office;

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

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

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. 1 and 2nd par.)

1. Division V of the Regulation respecting parental insurance plan premiums (R.R.Q., c. A-29.011, r. 3) is replaced by the following:

“DIVISION V “RETURNS

“**7.** An employer is required to file an annual information return in prescribed form in respect of the eligible wages on which the employer is required to pay and from which the employer is required to deduct premiums under, respectively, sections 59 and 60 of the Act.

“**7.1.** Every person who pays remuneration to which subparagraph 1 or 2 of the third paragraph of section 303 of the Act respecting health services and social services (R.S.Q., c. S-4.2) refers is required to file an annual information return in prescribed form in respect of the remuneration.

“**7.2.** Title XL of the Regulation respecting the Taxation Act (c. I-3, r. 1) applies, with the necessary modifications, in respect of an information return provided for in this Division.”

2. This Regulation comes into force on the date of coming into force of section 86 of the Act respecting the representation of family-type resources and certain intermediate resources and the negotiation process for their group agreements, and amending various legislative provisions (2009, chapter 24).

Regulation to amend the Regulation respecting the Taxation Act

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

1. (1) Sections 1R2 and 1R3 of the Regulation respecting the Taxation Act (R.R.Q., c. I-3, r. 1) are revoked.

(2) Subsection 1 has effect from 14 December 2007.

2. (1) Section 21.6R1 of the Regulation is amended by replacing “Canadian stock exchange” by “designated stock exchange in Canada” in the following provisions:

— paragraph *a*;

— the portion of paragraph *b* before subparagraph *i*.

(2) Subsection 1 has effect from 14 December 2007.

3. (1) Section 21.6R3 of the Regulation is amended in the portion before paragraph *a*

(1) by replacing “stock exchange in Canada” by “designated stock exchange in Canada”;

(2) by replacing “as inventory” by “for the purpose of sale in the course”.

(2) Paragraph 1 of subsection 1 has effect from 14 December 2007.

(3) Paragraph 2 of subsection 1 applies in respect of dividends received during a taxation year that begins after 31 October 1994.

4. (1) Section 92.11R16 of the Regulation is amended

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

“(a) an annuity contract purchased pursuant to a tax-free savings account, a registered pension plan, a registered retirement savings plan, a registered retirement income fund or a deferred profit sharing plan;”;

(2) by inserting the following after paragraph *d*;

“(d.1) an annuity contract that is a qualifying trust annuity in relation to a taxpayer the cost of which is deductible under paragraph *f* of section 339 of the Act in computing the taxpayer’s income;

“(d.2) an annuity contract that the holder acquired in circumstances to which subsection 21 of section 146 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) applied; and”.

(2) Paragraph 1 of subsection 1 applies in respect of annuity contracts issued after 31 December 2008.

(3) Paragraph 2 of subsection 1, where it enacts paragraph *d.1* of section 92.11R16 of the Regulation, has effect from 1 January 1989 and, where it enacts paragraph *d.2* of that section 92.11R16, applies in respect of dispositions that occur after 31 August 1992.

5. Section 92.21R5 of the Regulation is amended by replacing “565.5” in the portion before subparagraph *a* of the first paragraph by “565”.

6. (1) Section 130R3 of the Regulation is amended in the first paragraph

(1) by inserting the following definition before the definition of “gas or oil well equipment”:

““eligible non-residential building” means a taxpayer’s building, other than a building that was used, or acquired for use, by any person or partnership before 19 March 2007, that is located in Canada, is included in Class 1 in Schedule B and is acquired by the taxpayer after 18 March 2007 to be used by the taxpayer, or a lessee of the taxpayer, for a non-residential use;”;

(2) by replacing “Class 45” in paragraph *e* of the definition of “data network infrastructure equipment” by “any of Classes 45, 50 and 52”.

(2) Subsection 1 has effect from 19 March 2007, except that where the definition of “data network infrastructure equipment” in the first paragraph of section 130R3 of the Regulation applies in respect of equipment acquired before 28 January 2009, paragraph *e* of the definition is to be read with “any of Classes 45, 50 and 52” replaced by “Class 45 or 50”.

7. (1) Section 130R12 of the Regulation is amended by replacing “of section 130R52” in the portion before paragraph *a* by “of sections 130R23.1 and 130R52”.

(2) Subsection 1 has effect from 19 March 2007.

8. (1) Section 130R15 of the Regulation is amended

(1) by inserting the following before the definition of “bio-oil”:

““biogas” means the gas produced by the anaerobic digestion of organic waste that is manure, food waste, plant residue or wood waste;”;

(2) by inserting the following before the definition of “fossil fuel”:

““eligible waste fuel” means bio-oil, digester gas, landfill gas, municipal waste, pulp and paper waste, and wood waste;

““food waste” means organic waste that is

(a) generated during the preparation or processing of food for human or animal consumption; or

(b) food that is no longer fit for human or animal consumption;”;

(3) by inserting the following before the definition of “solution gas”:

““pulp and paper waste” means

(a) tall oil soaps, crude tall oil and turpentine that are produced as by-products of the processing of wood into pulp or paper; and

(b) the by-product of a pulp or paper plant’s effluent treatment, or its de-inking processes, if that by-product has a solid content of at least 40% before combustion;”;

(4) by inserting “or biogas” after “bio-oil” in the definition of “plant residue”.

(2) Subsection 1 applies in respect of property acquired after 18 March 2007.

9. (1) Section 130R22 of the Regulation is amended by adding the following after paragraph *z.13*:

“(z.14) Class 50: 55%;

“(z.15) Class 51: 6%;

“(z.16) Class 52: 100%.”.

(2) Subsection 1, where it enacts paragraphs *z.14* and *z.15* of section 130R22 of the Regulation, has effect from 19 March 2007.

(3) Subsection 1, where it enacts paragraph *z.16* of section 130R22 of the Regulation, applies in respect of property acquired after 27 January 2009.

10. (1) The Regulation is amended by inserting the following after section 130R23:

**“DIVISION I.1
“PROPERTY OF CLASS 1**

“130R23.1. A taxpayer may deduct as additional allowance in respect of property that is a building for which section 130R163.1 prescribes a separate class, an amount not exceeding 6% of the undepreciated capital cost to the taxpayer of the property of that class as of the end of the taxation year, computed before any deduction under this section for the year, if at least 90% of the floor space of the building is used at the end of the year for the manufacturing or processing in Canada of goods for sale or lease.

“130R23.2. A taxpayer may deduct as additional allowance in respect of property that is a building for which section 130R163.1 prescribes a separate class, an amount not exceeding 2% of the undepreciated capital cost to the taxpayer of the property of that class as of the end of the taxation year, computed before any deduction under this section for the year, if at least 90% of the floor space of the building is used at the end of the year for a non-residential use in Canada and an additional allowance is not allowed for the year under section 130R23.1 in respect of the property.”

(2) Subsection 1 applies in respect of property acquired after 18 March 2007.

11. (1) Section 130R71 of the Regulation is amended by replacing “Class 45” in paragraph *b* of the definition of “exempt property” in the first paragraph by “any of Classes 45, 50 and 52”.

(2) Subsection 1 applies in respect of property acquired after 18 March 2007, except that where the definition of “exempt property” in the first paragraph of section 130R71 of the Regulation applies in respect of property acquired before 28 January 2009, paragraph *b* of the definition is to be read with “any of Classes 45, 50 and 52” replaced by “Class 45 or 50”.

12. (1) Section 130R93 of the Regulation is amended by striking out “software” in paragraph *b*.

(2) Subsection 1 applies in respect of property acquired after 18 March 2007.

13. The heading of Division XXIII of Chapter III of Title XII of the Regulation is replaced by the following:

“COMPUTER TAX SHELTER PROPERTY”.

14. (1) Section 130R117 of the Regulation is amended

(1) by striking out “software” in the portion before the formula in the first paragraph;

(2) by striking out “software” in subparagraphs *i* and *ii* of subparagraphs *a* and *b* of the second paragraph.

(2) Subsection 1 applies in respect of property acquired after 18 March 2007.

15. (1) Section 130R118 of the Regulation is amended by replacing the portion before paragraph *a* by the following:

“130R118. For the purposes of this Title, depreciable property of a prescribed class of a person or partnership that is computer software or property of Class 50 or 52 in Schedule B is computer tax shelter property where”.

(2) Subsection 1 applies in respect of property acquired after 18 March 2007, except that where section 130R118 of the Regulation applies in respect of property acquired before 28 January 2009, it is to be read with “Class 50 or 52” in the portion before paragraph *a* replaced by “Class 50”.

16. (1) Section 130R119 of the Regulation is amended

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

“130R119. The amount that a taxpayer may deduct for a taxation year under section 130R1 in respect of property of a class in Schedule B is computed as if the undepreciated capital cost to the taxpayer at the end of the year, before any deduction under section 130R1 for the year, of the property were reduced by half the amount determined in respect of that class at the end of the year under section 130R120.”;

(2) by striking out “an amount added to the undepreciated capital cost to the taxpayer of” in the portion of the second paragraph before subparagraph *a*;

(3) by replacing “and 34” in subparagraph *ii* of subparagraph *a* of the second paragraph by “, 34 and 52”.

(2) Subsection 1 applies in respect of property acquired after 27 January 2009.

17. (1) The Regulation is amended by inserting the following after section 130R154:

“**130R154.1.** A taxpayer that acquires a property after 18 March 2007 and before 1 January 2012 that is manufacturing or processing machinery or equipment may, by letter attached to the taxpayer’s fiscal return filed pursuant to sections 1000 to 1003 of the Act for the taxation year in which the property was acquired, elect to include the property in Class 29 in Schedule B if

(a) Class 43.1 or 43.2 in that schedule would otherwise apply to the property; and

(b) Class 29 in that schedule would apply to the property if that schedule were read without reference to Classes 43.1 and 43.2.”

(2) Subsection 1 has effect from 19 March 2007.

(3) The election referred to in section 130R154.1 of the Regulation is deemed to have been filed in the manner and within the time required if the election is received by the Minister of Revenue not later than 90 days after the day on which this Regulation is published in the *Gazette officielle du Québec*.

18. (1) The Regulation is amended by inserting the following after section 130R155:

“**130R155.1.** For the purposes of sections 130R23.1, 130R23.2 and 130R163.1, the capital cost of an addition to or an alteration of a taxpayer’s building is deemed to be the capital cost to the taxpayer of a separate building if the building to which the addition or alteration was made is not included in a separate class under section 130R163.1.

“**130R155.2.** If an addition or an alteration is deemed to be a separate building under section 130R155.1, sections 130R23.1 and 130R23.2 are to be read with “the floor space of the building” replaced by “the total floor space of the separate building and the building to which the addition or alteration was made”.

“**130R155.3.** For the purposes of this Title and Schedule B, if an eligible non-residential building of a taxpayer was under construction on 19 March 2007, the portion, if any, of the capital cost of the building that was incurred by the taxpayer before 19 March 2007 is deemed to have been incurred by the taxpayer on 19 March 2007 unless the taxpayer elects, by letter attached to the taxpayer’s fiscal return filed pursuant to sections 1000 to 1003 of the Act for the taxation year in which the building was acquired, that this section not apply to that cost.

“**130R155.4.** For the purposes of this Title and Schedule B, any property acquired by a taxpayer after 25 February 2008 that is, in the course of the refurbishment or reconditioning of a railway locomotive of the

taxpayer, incorporated into the locomotive is, except as otherwise provided in that Title or in that schedule, deemed to be included in Class 10 in that schedule because of subparagraph *t* of the second paragraph of that class, if the railway locomotive

(a) is included in a class in that schedule other than Class 10; and

(b) would be included in Class 10 in that schedule if it had not been used or acquired for use for any purpose by any taxpayer before 26 February 2008.”

(2) Subsection 1, where it enacts sections 130R155.1 to 130R155.3 of the Regulation, applies in respect of additions and alterations made after 18 March 2007.

(3) Subsection 1, where it enacts section 130R155.4 of the Regulation, applies in respect of property acquired after 25 February 2008.

19. (1) The Regulation is amended by inserting the following after section 130R163:

“**130R163.1.** For the purposes of this Title, a separate class is hereby prescribed for each eligible non-residential building of a taxpayer in respect of which the taxpayer has, by letter attached to the fiscal return of the taxpayer filed pursuant to sections 1000 to 1003 of the Act for the taxation year in which the building was acquired, elected that this section apply.”

(2) Subsection 1 applies in respect of property acquired after 18 March 2007.

(3) The election referred to in section 130R163.1 of the Regulation is deemed to have been filed in the manner and within the time required if the election is received by the Minister of Revenue not later than 90 days after the day on which this Regulation is published in the *Gazette officielle du Québec*.

20. (1) Section 130R200 of the Regulation is amended by striking out “software” wherever it appears.

(2) Subsection 1 applies in respect of property acquired after 18 March 2007.

21. (1) Section 130R201 of the Regulation is amended by replacing “paragraph *j*” by “paragraph *j* or *k*”.

(2) Subsection 1 applies in respect of property acquired after 25 February 2008.

22. Section 241.0.1R1 of the Regulation is amended by replacing paragraph *b* by the following:

“(b) a corporation referred to in section 21.19R1, other than a corporation referred to in subparagraph *f* of the second paragraph of that section;”.

23. Section 241.0.1R2 of the Regulation is amended by replacing “*c* to *f*” in subparagraph *d* of the first paragraph by “*c* to *e*”.

24. Section 360R4 of the Regulation is amended by inserting “, as that section read at that time,” in the third paragraph after “of the Act”.

25. Section 360R42 of the Regulation is amended in subparagraph *b* of the second paragraph

(1) by replacing “stated” in subparagraph 2 of subparagraph *vi* by “specified”;

(2) by replacing “supplementary depletion base” in subparagraph *vii* by “additional depletion”.

26. Section 712R2 of the Regulation is amended in the French text by replacing “à l’effet” in the portion before paragraph *a* by “indiquant”.

27. (1) The Regulation is amended by inserting the following after section 752.0.10.12R1:

“**752.0.11.1R0.1.** For the purposes of paragraph *c.1* of section 752.0.11.1 of the Act, the drugs, medicaments or other preparations or substances referred to are those that

(*a*) are for use in the diagnosis, treatment or prevention of a disease, disorder or abnormal physical state, or its symptoms, or in restoring, correcting or modifying an organic function;

(*b*) are prescribed for a person by a practitioner; and

(*c*) can lawfully be acquired in a jurisdiction to be used by a person in that jurisdiction only with practitioner intervention.”

(2) Subsection 1 has effect from 27 February 2008.

28. Section 771R8 of the Regulation is amended by inserting “or wages” after “salary”.

29. Section 771R11 of the Regulation is amended in the French text by replacing “sur le formulaire prescrit” in the portion before paragraph *a* by “au moyen du formulaire prescrit”.

30. Section 771R22 of the Regulation is amended in the French text by replacing “contrats fait” by “contrats conclus”.

31. Section 771R24 of the Regulation is amended in the French text by replacing “fait” and “où est l’établissement” wherever those words appear by, respectively, “conclu” and “où est situé l’établissement”.

32. (1) The Regulation is amended by inserting the following after section 771R24:

“**771R24.1.** For the purposes of section 771R22, where an insurance corporation has no establishment in a taxation year in a particular country other than Canada and offers insurance on property situated in the particular country or has an insurance contract, other than on property, with a person resident in the particular country, each net premium for that year in respect of the insurance is deemed, as the case may be, to be a net premium in respect of insurance on property situated in the province or country other than Canada in which the establishment of the corporation to which the net premium is reasonably attributable is situated, or a net premium in respect of insurance, other than on property, from a contract with a person resident in the province or country other than Canada in which such establishment is situated.”

(2) Subsection 1 applies from the taxation year 2009.

33. (1) Section 890.15R1 of the Regulation is amended in the French text by replacing “Une maison d’enseignement visée” by “Un établissement d’enseignement visé”.

(2) Subsection 1 has effect from 20 April 2010.

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

(1) by replacing paragraph *a* of the French text by the following:

“*a*) un établissement d’enseignement postsecondaire désigne:

i. soit un établissement d’enseignement qui est situé au Canada et qui est:

1° soit décrit à l’article 890.15R1;

2° soit reconnu par le ministre comme étant un établissement offrant un enseignement, autre que celui conduisant à l’obtention de crédits universitaires, qui permet à une personne d’acquérir ou d’augmenter les compétences nécessaires à une profession;

ii. soit un établissement d'enseignement hors du Canada qui est une université, un collège ou un autre établissement offrant un enseignement postsecondaire où un bénéficiaire, au sens que donne à cette expression l'article 890.15 de la Loi, était inscrit à un cours d'une durée d'au moins trois semaines consécutives;";

(2) by replacing "three" in paragraph *b* by "3".

(2) Subsection 1 has effect from 20 April 2010.

35. (1) Section 895.0.1R1 of the Regulation is amended in the French text by replacing "une maison d'enseignement postsecondaire prescrite" and "une maison d'enseignement postsecondaire visée" by, respectively, "un établissement d'enseignement postsecondaire prescrit" and "un établissement d'enseignement postsecondaire visé".

(2) Subsection 1 has effect from 20 April 2010.

36. (1) Chapter II of Title XXXVI of the Regulation is amended by inserting the following before Division I:

"985.9R1. In this chapter,

"charitable foundation" has the meaning assigned by paragraph *d* of section 985.1 of the Act;

"limited-dividend housing company" means a limited-dividend housing company referred to in paragraph *c* of section 998 of the Act;

"non-qualified investment" has the meaning assigned by subsection 1 of section 149.1 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement);

"taxation year" has the meaning assigned by paragraph *a* of section 985.1 of the Act.

"985.9R2. The amount referred to in subparagraph *i* of subparagraph *b* of the fourth paragraph of section 985.9 of the Act is determined, for a taxation year of a charitable foundation, in accordance with the following rules:

(*a*) the charitable foundation chooses a number, not less than two nor more than eight, of equal and consecutive periods that total 24 months and that end immediately before the beginning of the year;

(*b*) for each period chosen in accordance with subparagraph *a*, it adds together all the amounts each of which is the value, determined in accordance with section 985.9R3, of property or a portion thereof owned by the foundation and not directly used in charitable activities or in administration on the last day of that period;

(*c*) it adds together all the amounts each of which is the result of the addition under subparagraph *b* for a period chosen in accordance with subparagraph *a*; and

(*d*) it divides the amount obtained under subparagraph *c* by the number of periods chosen under subparagraph *a*.

For the purposes of the first paragraph and subject to the third paragraph,

(*a*) the number of periods chosen by a charitable foundation for a taxation year under subparagraph *a* of the first paragraph or subparagraph *a* of the first paragraph of section 985.9.2R2, as it applied for the taxation year, as the case may be, must, unless otherwise authorized by the Minister, be used for the taxation year and for any subsequent taxation year; and

(*b*) a charitable foundation is deemed to have existed on the last day of each of the periods chosen by it.

The charitable foundation may, for its first taxation year beginning after 31 December 1986, change the number of periods chosen previously under subparagraph *a* of the first paragraph of section 985.9.2R2, as it applied at that time, as the case may be, and the new number must, unless otherwise authorized by the Minister, be used for that taxation year and for all subsequent taxation years.

"985.9R3. For the purposes of the first paragraph of section 985.9R2, the value of property or a portion thereof owned by a charitable foundation and not directly used in charitable activities or in administration on the last day of a period must be determined as of that day and must be equal to,

(*a*) in the case of a non-qualified investment, its fair market value on that day or its cost amount to the foundation, whichever is greater;

(*b*) subject to subparagraph *c*, in the case of property other than a non-qualified investment that is

i. a share of a corporation that is listed on a designated stock exchange, the closing price or the average of the bid and asked prices of that share on that day or, if there is no closing price or bid and asked prices on that day, on the last preceding day for which there was a closing price or an average of the bid and asked prices,

ii. a share of a corporation that is not listed on a designated stock exchange, the fair market value of that share on that day,

iii. an interest in immovable property, the fair market value of that interest on that day, less the amount of any debt bearing a reasonable rate of interest incurred by the foundation in respect of the acquisition of that interest and secured by the immovable property or the interest therein,

iv. property that has been pledged, nil,

v. an interest in property where the foundation does not have the present use or enjoyment of the interest, nil,

vi. a life insurance policy in force, other than an annuity contract, nil, or

vii. property other than property described in subparagraphs i to vi, the fair market value of the property on that day; or

(c) in the case of property described in subparagraph *b* that is either property owned in connection with the charitable activities of the foundation and is a share of a limited-dividend housing company or a debt arising from a loan, or property that has ceased to be used for charitable purposes and is being held pending disposition or pending use for charitable purposes, or property that has been acquired for use for charitable purposes, the lesser of the fair market value of the property on that day and the amount determined in accordance with the following formula:

$$(A / 0.045) \times (12 / B).$$

In the formula in subparagraph *c* of the first paragraph,

(a) *A* is the income earned from the property during the period; and

(b) *B* is the number of months in the period.

For the purposes of the first paragraph, the Minister may accept, as a method for determining the fair market value of property or a portion thereof on the last day of a period, an appraisal made by an independent expert,

(a) in the case of property described in subparagraph ii or iii of subparagraph *b* of the first paragraph, not more than three years before that day; or

(b) in the case of property described in subparagraph *a* or *c* of the first paragraph or in subparagraph vii of subparagraph *b* of the first paragraph, not more than one year before that day.”

(2) Subsection 1 applies to taxation years that begin after 22 March 2004, except that where section 985.9R3 of the Regulation applies before 14 December 2007, it is

to be read with “designated stock exchange” in subparagraphs i and ii of subparagraph *b* of the first paragraph replaced by “Canadian or foreign stock exchange”.

37. (1) Divisions I and II of Chapter II of Title XXXVI of the Regulation, comprising sections 985.9.2R1 to 985.9.2R3, are revoked.

(2) Subsection 1 applies to taxation years that begin after 22 March 2004.

38. (1) Section 1015R1 of the Regulation is amended in the definition of “remuneration”

(1) by replacing “e.5” in paragraph *h* by “e.6”;

(2) by replacing “légitimes” in the French text of paragraph *l* by “raisonnables”.

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

39. (1) Section 1015R5 of the Regulation is amended by replacing “under” by “under the first paragraph of”.

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

40. (1) Section 1015R6 of the Regulation is amended

(1) by replacing paragraphs *c* and *d* by the following:

“(c) where the amount that the employer is required to deduct under section 1015 of the Act in respect of the employee’s remuneration is not established according to the mathematical formula referred to in the third paragraph of that section, the aggregate of

i. 75% of the amount deducted from the employee’s remuneration by the employer, pursuant to the employee’s authorization, for the purchase by that employee as first purchaser of class “A” shares issued by the corporation governed by the Act to establish the Fonds de solidarité des travailleurs du Québec (F.T.Q.) (R.S.Q., c. F-3.2.1) or class “A” or “B” shares, other than shares referred to in subparagraph ii, issued by the corporation governed by the Act to establish Fondation, le Fonds de développement de la Confédération des syndicats nationaux pour la coopération et l’emploi (R.S.Q., c. F-3.1.2), without the total of the amounts determined under this subparagraph exceeding, for a year, 75% of the amount determined by the formula

$$\$5,000 - A;$$

ii. 125% of the amount deducted from the employee's remuneration by the employer, pursuant to the employee's authorization, for the purchase by that employee as first purchaser of class "A" or "B" shares issued by the corporation governed by the Act to establish Fondation, le Fonds de développement de la Confédération des syndicats nationaux pour la coopération et l'emploi and acquired during the period that begins on 1 June 2009 and ends on the last day of the corporation's taxation year during which the capital paid in respect of the shares of its capital stock reaches, for the first time, 1.25 billion dollars, without the total of the amounts determined under this subparagraph exceeding, for a year, 125% of the amount determined by the formula

\$5,000 – B;

“(d) where the amount that the employer is required to deduct under section 1015 of the Act in respect of the employee's remuneration is not established according to the mathematical formula referred to in the third paragraph of that section, the amount obtained by multiplying the appropriate percentage determined under section 1015R7 by the amount deducted from the employee's remuneration by the employer, pursuant to the employee's authorization, for the acquisition by that employee of a qualifying security within the meaning of the cooperative investment plan, established under Décret 1596-85 (1985, *G.O.* 2, 5580), or under the Cooperative Investment Plan Act (R.S.Q., c. R-8.1.1), without the total of the amounts determined under this subparagraph exceeding, for a year, 30% of the amount by which the salary or wages paid to the employee for the year exceeds the total of the amounts determined for the year under subparagraphs *a* and *b*, in respect of a qualifying security;”;

(2) by adding the following paragraph:

“In the formulas in subparagraphs i and ii of subparagraph *c* of the first paragraph,

(*a*) A is the lesser of \$5,000 and the amount referred to in subparagraph ii of that subparagraph *c*, deducted by the employer from the employee's remuneration, in relation to the year; and

(*b*) B is the lesser of \$5,000 and the amount determined, in relation to the year, according to the formula in subparagraph i of that subparagraph *c*.”

(2) Paragraph 1 of subsection 1, where it replaces paragraph *c* of section 1015R6 of the Regulation, and paragraph 2 of subsection 1 have effect from 1 June 2009.

41. (1) Section 1015R7 of the Regulation is amended

(1) by replacing “adopted under the Act respecting the Ministère du Développement économique, de l'Innovation et de l'Exportation (R.S.Q., c. M-30.01)” in the portion before subparagraph *a* of the first paragraph by “, established under Décret 1596-85 (1985, *G.O.* 2, 5580),”;

(2) by replacing “paragraph *d*” by “subparagraph *d* of the first paragraph” in the following provisions:

— the portion before subparagraph *a* of the first paragraph;

— the second paragraph;

(3) by striking out “the cooperative investment plan adopted under” in the second paragraph.

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

42. (1) Section 1015R8 of the Regulation is amended

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

“**1015R8.** For the purposes of section 1015R6, a premium referred to in subparagraph *a* of the first paragraph of that section in respect of a remuneration is, in respect of an employee,”;

(2) by replacing “adopted under the Act respecting the Ministère du Développement économique, de l'Innovation et de l'Exportation (R.S.Q., c. M-30.01) or” in paragraph *c* by “, established under Décret 1596-85 (1985, *G.O.* 2, 5580), or”.

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

43. Section 1015R21 of the Regulation is amended in the French text by replacing “légitimes” in subparagraph *b* of the second paragraph by “raisonnables”.

44. (1) The Regulation is amended by inserting the following after section 1015R34:

“**1015R34.1.** Every person who deducts an amount pursuant to section 1015R18 in respect of a payment, made in a month, for services provided in Québec is required to pay that amount to the Minister on or before the fifteenth day of the following month, subject to the fourth and sixth paragraphs of section 1015 of the Act.”

(2) Subsection 1 applies in respect of payments made after 31 December 2009.

45. (1) Section 1027R1 of the Regulation is amended by replacing the first paragraph by the following:

“**1027R1.** For the purposes of subparagraph *i* of subparagraph *a* of the first paragraph of section 1027 of the Act and subject to sections 1027R7 and 1027R9, the first basic provisional account of a corporation for a taxation year means the proportion of the tax payable under Part I of the Act by the corporation for the preceding taxation year, computed in the manner specified in the second paragraph or, where the corporation was for that preceding taxation year a corporation that carried on a recognized business within the meaning of the first paragraph of section 737.18.14 of the Act, a qualified corporation within the meaning of the first paragraph of section 737.18.18 or of sections 771.5 to 771.7 of the Act, an exempt corporation within the meaning of sections 771.12 and 771.13 of the Act, or a corporation dedicated to the commercialization of intellectual property within the meaning of sections 771.14 and 771.15 of the Act, the proportion of what that tax so computed would have been if that corporation had not been a corporation that carried on a recognized business, a qualified corporation, an exempt corporation or a corporation dedicated to the commercialization of intellectual property, that 365 is of the number of days in that year.”

(2) Subsection 1 has effect from 20 March 2009.

46. (1) Section 1027R9 of the Regulation is amended by replacing “section 518 or section 529 of the Act applies” by “any of sections 518, 529 and 851.22.34 of the Act applies”.

(2) Subsection 1 has effect from 28 June 1999.

47. (1) Section 1029.8.1R1 of the Regulation is amended by adding the following after paragraph *h*:

“(i) the Centre d’aide technologique aux entreprises — Côte-Nord du Québec;

“(j) the Centre interdisciplinaire de développement en cartographie des océans (CIDCO).”

(2) Subsection 1, where it enacts paragraph *i* of section 1029.8.1R1 of the Regulation, applies in respect of scientific research and experimental development conducted after 30 June 2008 pursuant to an eligible research contract entered into after that date, and where it enacts paragraph *j* of that section 1029.8.1R1, applies in respect of scientific research and experimental development conducted after 31 December 2008 pursuant to an eligible research contract entered into after that date.

48. Section 1029.8.9.1R3 of the Regulation is amended by striking out “652.2,” in paragraph *a*.

49. (1) Section 1029.8.21.17R1 of the Regulation is amended

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

“(e.1) the Cégep de Sept-Îles in respect of its Centre d’excellence en maintenance industrielle;”;

(2) by striking out paragraph *g*;

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

“(g.1) the Centre de développement des bioproduits;”.

(2) Paragraph 1 of subsection 1 applies in respect of qualified expenditures incurred after 17 March 2008 in relation to goods or services offered after that date.

(3) Paragraph 2 of subsection 1 has effect from 28 December 2007.

(4) Paragraph 3 of subsection 1 applies in respect of qualified expenditures incurred after 27 December 2007 in relation to goods or services offered after that date.

50. (1) Section 1029.8.36.0.17R1 of the Regulation is revoked.

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

51. (1) The Regulation is amended by inserting the following after section 1029.8.116.5.1R1:

“**1029.8.116.5.1R2.** The amounts of the adjusted work premium reduction thresholds in subparagraphs *i* and *ii* of subparagraphs *b* and *c* of the third paragraph of section 1029.8.116.5.0.1 of the Act that are applicable for a particular taxation year are the highest of the reduction thresholds that were applicable for the preceding taxation year and the amounts determined by the Minister of Finance as the work income over which a person would cease to be entitled, for the particular taxation year, to a benefit under the Social Solidarity Program established under the Individual and Family Assistance Act (R.S.Q., c. A-13.1.1), if the work income was wages received by that person in the particular taxation year and the benefit was computed on an annual basis, taking into account,

(a) for the purpose of determining the amount of the adjusted work premium reduction threshold in subparagraph *i* of subparagraphs *b* and *c* of the third paragraph

of section 1029.8.116.5.0.1 of the Act, the amount of the basic benefit granted under the Social Solidarity Program to an independent adult, the amount of the increase granted under the program to account for the advance Québec sales tax credit, including the increase granted to an independent adult who does not share a dwelling unit with another independent adult or another family, and the amount excluded from the work income under the program;

(b) for the purpose of determining the amount of the adjusted work premium reduction threshold in subparagraph ii of subparagraphs *b* and *c* of the third paragraph of section 1029.8.116.5.0.1 of the Act, the amount of the basic benefit granted under the Social Solidarity Program to a family composed of two adults, the amount of the increase granted under the program to account for the advance Québec sales tax credit to a family composed of two adults and the amount excluded from the work income under the program; and

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

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

(2) Subsection 1 applies from the taxation year 2009.

52. Section 1079.1R2 of the Regulation is amended in the second paragraph

(1) by replacing, in the French text of paragraphs *a* and *b*, "à l'effet qu'elle" by "selon laquelle elle";

(2) by replacing "Régime d'investissement coopératif établi sous l'Acte respectant le Ministère du Développement économique, de l'Innovation et de l'Exportation (R.S.Q., c. M-30.01)" in paragraph *f* by "cooperative investment plan, established under Décret 1596-85 (1985, G.O. 2, 5580)";

(3) by striking out "the cooperative investment plan adopted under" in paragraph *g*.

53. (1) Section 1079.1R3 of the Regulation is amended in the French text by replacing "devise" wherever it appears in subparagraph iv of subparagraph *a* of the second paragraph by "monnaie".

(2) Subsection 1 applies to taxation years that begin after 13 December 2007.

54. (1) Section 1086R1 of the Regulation is amended by replacing "e.5" in subparagraph *c* of the second paragraph by "e.6".

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

55. (1) The Regulation is amended by inserting the following after section 1086R14:

"**1086R14.1.** An issuer of a tax-free savings account who pays an amount for which subparagraph *b* of the first paragraph of section 935.26.1 of the Act requires inclusion in computing the income of a taxpayer for a taxation year must file an information return in prescribed form.

In the first paragraph, "issuer" has the meaning assigned by subsection 1 of section 146.2 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement)."

(2) Subsection 1 applies from the taxation year 2009.

56. (1) Section 1086R57 of the Regulation is amended by replacing "or a plan referred to in subsection 15 of section 147 of the Income Tax Act (R.S.C. 1985, c. 1 (5th Suppl.)) as a revoked plan" in the third paragraph by "a plan referred to in subsection 15 of section 147 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) as a revoked plan, a tax-free savings account or an arrangement that is deemed to be such an account because of subparagraph *a* of the first paragraph of section 935.26.1 of the Act".

(2) Subsection 1 applies from the taxation year 2009.

57. (1) The Regulation is amended by inserting the following after section 1086R57:

"**1086R57.1.** In this section and section 1086R57.2,

"public investment trust", at any time, means a public trust all or substantially all of the fair market value of the property of which is, at that time, attributable to the fair market value of property of the trust that is

(a) units of public trusts;

(b) partnership interests in public partnerships within the meaning of section 1086R81.1;

(c) shares of the capital stock of public corporations; or

(d) any combination of properties referred to in paragraphs *a* to *c*;

“public trust”, at any time, means a mutual fund trust the units of which are, at that time, listed on a designated stock exchange in Canada.

“**1086R57.2.** A trust that is at any time in a taxation year a public trust must, on or before the day determined in the second paragraph, make public, in prescribed form, information in respect of the trust for the taxation year by posting that prescribed form, in a manner that is accessible to the general public, on the Internet website of CDS Innovations Inc. and notify the Minister in writing as to when the posting of the prescribed form has been made.

The day to which the first paragraph refers is

(a) where the public trust is, at any time in the taxation year, a public investment trust, the sixty-seventh day after the end of the calendar year in which the taxation year ends; and

(b) in all other cases, the sixtieth day after the end of the taxation year.”

(2) Subsection 1 applies in respect of information relating to taxation years that end after 3 July 2007, except that where the definition of “public trust” in section 1086R57.1 of the Regulation applies before 14 December 2007, it is to be read with “designated stock exchange in Canada” replaced by “Canadian stock exchange”.

58. (1) The Regulation is amended by inserting the following after section 1086R81:

“**1086R81.1.** In this section and section 1086R81.2,

“public investment partnership”, at any time, means a public partnership all or substantially all of the fair market value of the property of which is, at that time, attributable to the fair market value of property of the partnership that is

(a) units of public trusts within the meaning of section 1086R57.1;

(b) partnership interests in public partnerships;

(c) shares of the capital stock of public corporations; or

(d) any combination of properties referred to in paragraphs *a* to *c*;

“public partnership”, at any time, means a partnership the partnership interests in which are, at that time, listed on a designated stock exchange in Canada if, at that time, the partnership carries on a business in Canada or is a Canadian partnership.

“**1086R81.2.** Where a partnership is, at any time in a taxation year of the partnership, a public partnership, every member of the partnership must, on or before the day determined in the second paragraph, make public, in prescribed form, information in respect of the partnership for the fiscal period by posting that prescribed form, in a manner that is accessible to the general public, on the Internet website of CDS Innovations Inc. and notify the Minister in writing as to when the posting of the prescribed form has been made.

The day to which the first paragraph refers is

(a) where the public partnership is, at any time in the fiscal period, a public investment partnership, the sixty-seventh day after the end of the calendar year in which the fiscal period ends; and

(b) in all other cases, the sixtieth day after the end of the fiscal period, or the day, if earlier, that is four months after the end of the fiscal period.

Every member of a partnership is deemed to have satisfied the requirements of the first paragraph in respect of the partnership for a fiscal period of the partnership if a member of the partnership who has authority to act for the partnership has satisfied those requirements for the fiscal period.”

(2) Subsection 1 applies in respect of information relating to fiscal periods that end after 3 July 2007, except that where the definition of “public partnership” in section 1086R81.1 of the Regulation applies before 14 December 2007, it is to be read with “designated stock exchange in Canada” replaced by “Canadian stock exchange”.

59. (1) Section 1086R94 of the Regulation is revoked.

(2) Subsection 1 applies in respect of leases entered into or renewed after 13 March 2008.

60. Section 1175.6R1 of the Regulation is amended in the French text by replacing “contrats faits” wherever those words appear by “contrats conclus”.

61. Section 1175.6R3 of the Regulation is amended in the French text by replacing “fait” wherever it appears by “conclu”.

62. (1) Class 6 in Schedule B to the Regulation is amended by inserting “and before 26 February 2008” after “25 May 1976” in paragraph *j*.

(2) Subsection 1 applies in respect of property acquired after 25 February 2008.

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

(1) by inserting “property included in Class 10 because of paragraph *t* of that class and” after “but not including” in paragraph *i*;

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

“(k) pumping or compression equipment that is acquired after 25 February 2008, including equipment ancillary to pumping and compression equipment, that is on a pipeline and that pumps or compresses carbon dioxide for the purpose of moving it through the pipeline.”

(2) Subsection 1 applies in respect of property acquired after 25 February 2008.

64. (1) Class 10 in Schedule B to the Regulation is amended by adding the following after subparagraph *s* of the second paragraph:

“(t) a railway locomotive that is not an automotive railway car and that was not used or acquired for use for any purpose by any taxpayer before 26 February 2008.”

(2) Subsection 1 applies in respect of property acquired after 25 February 2008.

65. (1) Class 29 in Schedule B to the Regulation is amended in the first paragraph

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

“Property, other than property included in Class 41 solely because of subparagraph *f* or *g* of the first paragraph of that class or property that is included in Class 47 because of paragraph *b* of that class, that would otherwise be included in another class and that is at the same time”;

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

“(b) property that is

i. property that, but for this class, would be included in Class 8, other than railway rolling stock or property described in paragraph *i* of Class 8,

ii. an oil or water storage plant,

iii. a powered industrial lift truck,

iv. electrical generating equipment described in Class 9,

v. property described in subparagraph *f* or *g* of the first paragraph of Class 10, or

vi. property that would be described in subparagraph *g* of the first paragraph of Class 10 if the portion of that subparagraph *g* before subparagraph *i* read as follows:

“(g) general-purpose electronic data processing equipment and systems software for that equipment, including ancillary data processing equipment, acquired after 18 March 2007 and before 28 January 2009, but not including property that is principally property described in any of subparagraphs *i* to *iv* or is used principally as”;

(3) by adding the following after subparagraph *ii* of paragraph *c*:

“iii. after 18 March 2007 and before 1 January 2012, if the property is machinery, or equipment, that

(1) would be described in paragraph *a* if that paragraph read without reference to “primarily in Canadian eld processing carried on by the lessee or”,

(2) are described in any of subparagraphs *i* to *iii* and *vi* of paragraph *b*.”

(2) Paragraphs 1 and 2 of subsection 1 apply in respect of property acquired after 18 March 2007.

(3) Paragraph 3 of subsection 1 has effect from 19 March 2007.

66. (1) Class 39 in Schedule B to the Regulation is amended by replacing paragraph *a* by the following:

“(a) is not included in Class 29, but that would otherwise be included in that class if that class were read without reference to subparagraphs *iii* and *v* of subparagraph *b* of the first paragraph of that class and subparagraph *c* of that first paragraph”;

(2) Subsection 1 has effect from 19 March 2007.

67. (1) Class 41 in Schedule B to the Regulation is amended by replacing subparagraph *i* of each of subparagraphs *f* and *g* of the first paragraph by the following:

“*i.* the portion of the first paragraph of that Class 29 before subparagraph *a* read without reference to “property included in Class 41 solely because of subparagraph *f* or *g* of the first paragraph of that class or” and if no reference were made to subparagraphs *iii* and *v* of subparagraph *b* of the first paragraph of that Class 29 and subparagraph *c* of that first paragraph.”

(2) Subsection 1 applies in respect of property acquired after 18 March 2007.

68. (1) Class 43 in Schedule B to the Regulation is amended by replacing subparagraph *i* of paragraph *a* by the following:

“*i.* it is not included in Class 29, but would otherwise be included in that class if that class were read without reference to its subparagraphs *iii* and *v* of subparagraph *b* of the first paragraph and subparagraph *c* of that first paragraph.”

(2) Subsection 1 applies in respect of property acquired after 18 March 2007.

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

(1) by striking out “has a peak capacity of not less than 3 kilowatts of electrical output and” in subparagraph *iii* of subparagraph *a* of the first paragraph;

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

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

(3) by replacing subparagraph *i* of subparagraph *a* of the second paragraph by the following:

“*i.* subject to the fifth paragraph, property used by the taxpayer, or by a lessee of the taxpayer, primarily for the purpose of heating an actively circulated liquid or gas and is

(1) active solar heating equipment, including such equipment that consists of above ground solar collectors, solar energy conversion equipment, solar water heaters, energy storage equipment, control equipment and equipment designed to interface solar heating equipment with other heating equipment, or

(2) equipment that is a part of a ground source heat pump system that is used primarily for the purpose of heating a liquid or gas used directly in an industrial process or in a greenhouse, including such equipment that consists of underground piping, energy conversion equipment, energy storage equipment, control equipment and equipment designed to interface the system with other heating equipment.”;

(4) by replacing subparagraph *vii* of subparagraph *a* of the second paragraph by the following:

“*vii.* fixed location photovoltaic equipment that is used by the taxpayer, or by a lessee of the taxpayer, primarily for the purpose of generating electrical energy from solar energy, and consists of solar cells or modules and related equipment including inverters, control, conditioning and battery storage equipment, support structures, and transmission equipment, other than a building or a part of a building, other than a solar cell or module that is integrated into a building, distribution equipment, auxiliary electrical generating equipment, property included in Class 10 and property that would be included in Class 17 if that class were read without reference to subparagraph *i* of subparagraph *b* of the first paragraph of that class.”;

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

“*x.* equipment used by the taxpayer, or by a lessee of the taxpayer, primarily for the purpose of generating heat energy from the consumption of eligible waste fuel, and using only fuel that is eligible waste fuel, fossil fuel or a combination of both, if the heat energy is used directly in an industrial process, or in a greenhouse, of the taxpayer or lessee, including such equipment that consists of control, feedwater and condensate systems, and other ancillary equipment, and fuel handling equipment used to upgrade the combustible portion of the fuel, but not including other fuel handling equipment, buildings or other structures, heat rejection equipment such as condensers and cooling water systems, fuel storage facilities, electrical generating equipment and property otherwise included in Class 10 or 17.”;

(6) by replacing subparagraph *xiii* of subparagraph *a* of the second paragraph by the following:

“xiii. fixed location fuel cell equipment used by the taxpayer, or by a lessee of the taxpayer, that uses hydrogen generated only from ancillary electrolysis equipment or, if the fuel cell is reversible, the fuel cell itself using electricity all or substantially all of which is generated by photovoltaic, wind energy conversion or hydro-electric equipment, of the taxpayer or the lessee, and equipment ancillary to the fuel cell equipment other than buildings or other structures, transmission equipment, distribution equipment, auxiliary electrical generating equipment and property included in Class 10 or 17, or”;

(7) by replacing the portion of subparagraph xiv of subparagraph *a* of the second paragraph before subparagraph 1 by the following:

“xiv. property of a taxpayer that is part of a system that is used by the taxpayer, or by a lessee of the taxpayer, primarily to produce, store and use biogas if the biogas is used primarily by the taxpayer or the lessee to produce electricity, or to produce heat that is used directly in an industrial process or in a greenhouse, or electricity and such heat, which property”;

(8) by replacing subparagraph 2 of subparagraph xiv of subparagraph *a* of the second paragraph by the following:

“(2) does not include property, other than a buffer tank, that is used to collect, move or store organic waste, equipment used to process the residue after digestion or to treat recovered liquids, auxiliary electrical generating equipment, buildings or other structures, transmission equipment, distribution equipment, equipment designed to store electrical energy, property otherwise included in Class 10 and property that would be included in Class 17 if that class were read without reference to subparagraph *i* of subparagraph *b* of the first paragraph of that class, and”;

(9) by adding the following after subparagraph xiv of subparagraph *a* of the second paragraph:

“xv. property that is used by the taxpayer, or by a lessee of the taxpayer, primarily for the purpose of generating electricity using wave or tidal energy, otherwise than by using physical barriers or dam-like structures, including support structures, control, conditioning and battery storage equipment, submerged cables and transmission equipment, but not including buildings, distribution equipment, auxiliary electricity generating equipment, property otherwise included in Class 10 and property that would be included in Class 17 if that class were read without reference to subparagraph *i* of subparagraph *b* of the first paragraph of that class”;

(10) by inserting “that is not used to upgrade the combustible portion of the fuel” at the end of the third paragraph;

(11) by adding the following after the fourth paragraph:

“The property described in subparagraph *i* of subparagraph *a* of the second paragraph does not include a building or part of a building, other than a solar collector that is not a window and that is integrated into a building, equipment used to heat water for use in a swimming pool, or equipment that distributes heated air or water in a building.”

(2) Subsection 1 applies in respect of property acquired after 18 March 2007, except that where subparagraph xiii of subparagraph *a* of the second paragraph of Class 43.1 in Schedule B to the Regulation applies in respect of property acquired before 26 February 2008, it is to be read without reference to “all or substantially all of which is”.

70. (1) Class 43.2 in Schedule B to the Regulation is amended by replacing “2012” in the portion before paragraph *a* by “2020”.

(2) Subsection 1 has effect from 19 March 2007.

71. (1) Class 45 in Schedule B to the Regulation is amended by inserting “and before 19 March 2007” after “22 March 2004” in the portion before paragraph *a*.

(2) Subsection 1 has effect from 19 March 2007.

72. (1) Class 47 in Schedule B to the Regulation is replaced by the following:

“CLASS 47
(8%)
(*ss. 130R22, 130R50, 130R51*)

Property that is

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

i. property that is a building, and

ii. property that has been used or acquired for use for any purpose by any taxpayer before 23 February 2005; or

(b) equipment acquired after 18 March 2007 that is part of a liquefied natural gas facility that liquefies or regasifies natural gas, including controls, cooling equipment, compressors, pumps, storage tanks, vaporizers and ancillary equipment, loading and unloading pipelines on the facility site used to transport liquefied natural gas between a ship and the facility, and related structures, other than property that is

- i. acquired for the purpose of producing oxygen or nitrogen,
- ii. a breakwater, a dock, a jetty, a wharf, or a similar structure, or
- iii. a building.”

(2) Subsection 1 has effect from 19 March 2007.

73. (1) Class 49 in Schedule B to the Regulation is replaced by the following:

**“CLASS 49
(8%)**

(ss. 130R22, 130R202)

Property that is a pipeline, including control and monitoring devices, valves and other equipment ancillary to the pipeline that

(a) is acquired after 22 February 2005, is used for the transmission, but not the distribution, of petroleum, natural gas or related hydrocarbons, and is not

- i. a pipeline described in subparagraph ii of paragraph *l* of Class 1,
- ii. property that has been used or acquired for use for any purpose by any taxpayer before 23 February 2005,
- iii. equipment included in Class 7 because of paragraph *j* of that class, or
- iv. a building or other structure; or

(b) is acquired after 25 February 2008, is used for the transmission of carbon dioxide, and is not

- i. equipment included in Class 7 because of paragraph *k* of that class, or
- ii. a building or other structure.”

(2) Subsection 1 applies in respect of property acquired after 25 February 2008.

74. (1) Schedule B to the Regulation is amended by adding the following after Class 49:

**“CLASS 50
(55%)**

(ss. 130R3, 130R22, 130R71)

Property acquired after 18 March 2007 that is general-purpose electronic data processing equipment and systems software for that equipment, including ancillary data processing equipment, but not including property that is included in Class 52 or that is principally property described in any of paragraphs *a* to *d* or is used principally as

- (a) electronic process control or monitor equipment;
- (b) electronic communications control equipment;
- (c) systems software for equipment referred to in paragraph *a* or *b*; or

(d) data handling equipment unless it is ancillary to general-purpose electronic data processing equipment.

**“CLASS 51
(6%)**

(s. 130R22)

Property acquired after 18 March 2007 that is a pipeline, including control and monitoring devices, valves and other equipment ancillary to the pipeline, used for the distribution, but not the transmission, of natural gas, other than

(a) a pipeline described in subparagraph ii of paragraph *l* of Class 1 or in Class 49;

(b) property that has been used or acquired for use for any purpose by a taxpayer before 19 March 2007; and

(c) a building or other structure.

**“CLASS 52
(100%)**

(ss. 130R3, 130R22, 130R71)

Property acquired by a taxpayer after 27 January 2009 and before 1 February 2011 that

(a) is general-purpose electronic data processing equipment and systems software for that equipment, including ancillary data processing equipment, but not including property that is principally property described in any of subparagraphs i to iv or is used principally as

- i. electronic process control or monitor equipment,
- ii. electronic communications control equipment,
- iii. systems software for equipment referred to in subparagraph i or ii, or
- iv. data handling equipment unless it is ancillary to general-purpose electronic data processing equipment;

(b) is situated in Canada;

(c) has not been used, or acquired for use, for any purpose whatever before it is acquired by the taxpayer; and

(d) is acquired by the taxpayer

i. for use in a business carried on by the taxpayer in Canada or for the purpose of earning income from property situated in Canada, or

ii. for lease by the taxpayer to a lessee for use by the lessee in a business carried on by the lessee in Canada or for the purpose of earning income from property situated in Canada.”

(2) Subsection 1, where it enacts Classes 50 and 51 in Schedule B to the Regulation, has effect from 19 March 2007, except that where Class 50 in Schedule B to the Regulation applies before 28 January 2009, it is to be read without reference to “that is included in Class 52 or” in the portion before paragraph *a*.

(3) Subsection 1, where it enacts Class 52 in Schedule B to the Regulation, has effect from 28 January 2009.

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

Regulation to amend the Regulation respecting fiscal administration

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

1. (1) Section 7R5 of the Regulation respecting fiscal administration (R.R.Q., c. M-31, r. 1) is amended

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

“**7R5.** A public servant who holds the position of Senior Director of the Direction des lois sur les impôts, the position of Director of the Direction de l’interprétation relative aux entreprises, the position of Director of the

Direction de l’interprétation relative aux mandataires et aux fiducies, or the position of Director of the Direction de l’interprétation relative aux particuliers at the Direction principale des lois sur les impôts 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 “Title VI.1 and” in paragraph 2.

(2) Paragraph 1 of subsection 1 has effect from 1 April 2010.

2. (1) Section 7R6 of the Regulation is amended by replacing “des lois sur les taxes et l’administration fiscale” in the portion before paragraph 1 by “principale des lois sur les taxes et l’administration fiscale et des affaires autochtones”.

(2) Subsection 1 has effect from 1 April 2010.

3. (1) Section 7R7 of the Regulation is amended

(1) by replacing “head of a service at the Direction des lois sur les taxes et l’administration fiscale” in the portion before paragraph 1 by “director at the Direction principale des lois sur les taxes et l’administration fiscale et des affaires autochtones”;

(2) by replacing “and 350.17.4” in paragraph 4 by “, 350.17.4 and 383 in relation to the definition of “municipality””.

(2) Paragraph 1 of subsection 1 has effect from 1 April 2010.

(3) Paragraph 2 of subsection 1 has effect from 20 April 2010.

4. (1) Section 7R8 of the Regulation is amended by replacing “des lois sur les taxes et l’administration fiscale” by “principale des lois sur les taxes et l’administration fiscale et des affaires autochtones”.

(2) Subsection 1 has effect from 1 April 2010.

5. Section 7R12 of the Regulation is amended

(1) by replacing “7R13” in paragraph 1 by “7R12.2”;

(2) by striking out paragraphs 1.2 and 3.1.

6. The Regulation is amended by inserting the following before section 7R13:

7R12.2. A public servant who holds the position of Director of the Direction des systèmes et des méthodes at the Direction principale des enquêtes 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 sections 7R13 to 7R15.2;

(2) section 17 of the Tobacco Tax Act (R.S.Q., c. I-2); and

(3) section 51 of the Fuel Tax Act (R.S.Q., c. T-1)."

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

(1) by replacing "A public servant" in the portion before paragraph 1 by "Subject to section 7R12.2, a public servant";

(2) by striking out ", 6.4" in paragraph 3;

(3) by striking out paragraph 3.1;

(4) by replacing ", 23.1, 27.2, 27.3, 27.4" in paragraph 5 by "and 23.1, paragraph *h* of section 27.1 and sections 27.1.1, 27.2, 27.3".

(2) Paragraph 4 of subsection 1, where it refers to paragraph *h* of section 27.1 and to section 27.1.1 in paragraph 5 of section 7R13 of the Regulation, has effect from 19 November 2009.

8. Section 7R15 of the Regulation is amended by replacing ", a position of fraud investigator or a position of sales tax inspector" by "or a position of fraud investigator".

9. Section 7R18 of the Regulation is amended by striking out paragraph 3.

10. Section 7R20 of the Regulation is amended by replacing "section 30" in paragraph 5 by "section 52".

11. The Regulation is amended by inserting the following before section 7R21:

7R20.7. A public servant governed by the collective labour agreement for professionals who holds a position of team leader - complex case collection, or a public servant governed by the collective labour agreement for public servants who holds a position of team leader - tax collection officer, in one of the regional collection

directorates at the Direction générale du centre de perception fiscale et des biens non réclamés is authorized to sign the documents required for the purposes of the provisions mentioned in sections 7R21 to 7R23."

12. (1) Section 7R22 of the Regulation is amended by inserting the following after subparagraph 9 of the first paragraph:

"(9.1) section 27.1.1 of the Fuel Tax Act (R.S.Q., c. T-1);".

(2) Subsection 1 has effect from 19 November 2009.

13. Section 7R23.2 of the Regulation is amended by replacing "sections 36 and" in paragraph 2 by "section".

14. Section 7R23.3 of the Regulation is amended

(1) by replacing paragraph 2 by the following:

"(2) sections 34, 35, 35.5, 35.6 and 36, the first paragraph of section 39 in relation to a formal demand other than that sent to an advocate or notary and sections 71 and 86 of the Act;";

(2) by inserting the following after paragraph 3:

"(3.1) article 66 of the Code of Penal Procedure (R.S.Q., c. C-25.1);

"(3.2) sections 9.2 and 123.6 of the Companies Act (R.S.Q., c. C-38);

"(3.3) sections 7.3, 21.22, 21.24, 500 and 525, subparagraph *d* of the second paragraph of section 677, sections 726.6.2, 851.48, 1006, 1056.4 and 1056.4.0.1 of the Taxation Act (R.S.Q., c. I-3);

"(3.4) section 54 of the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (R.S.Q., c. P-45);";

(3) by replacing paragraph 4 by the following:

"(4) sections 56 and 75.1, subparagraph *c* of paragraph 1 of section 75.9, sections 202, 415, 416, 417, 417.1 and 418, subparagraph 3 of the second paragraph of section 434 and sections 458.1.2, 458.6, 473.3, 473.7, 475, 476 and 477 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1); and".

15. Section 7R23.4 of the Regulation is amended

(1) by replacing "the provision mentioned" in paragraph 1 by "the provisions mentioned";

(2) by inserting the following after paragraph 1:

“(1.1) sections 21 and 42 of the Act;”;

(3) by replacing paragraph 2 by the following:

“(2) sections 165.4, 520.1 and 522, the fourth paragraph of section 736, paragraph *f* of subsection 2 of section 1000 and section 1001 of the Taxation Act (R.S.Q., c. I-3).”

16. Section 7R23.5 of the Regulation is amended

(1) by striking out “section 94.1 of the Act”;

(2) by adding the following paragraphs:

“(1) sections 12.2, 30, 58.1 and 94.1 of the Act; and

“(2) the first paragraph of section 6.3, 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 84.1, 85 and 98 and the second paragraph of section 647 of the Taxation Act (R.S.Q., c. I-3).”

17. Section 7R57.1 of the Regulation is amended by replacing the portion before subparagraph 1 of the first paragraph by the following:

“**7R57.1.** A public servant who holds the position of Senior Director of the Direction principale des pensions alimentaires, a position of director of a support payments directorate or a position of head of an order management service, or a public servant governed by the collective labour agreement for professionals who holds a position of financial management officer, a position of socio-economic research and planning officer or a position of computer and administrative processes analyst, or a public servant governed by the collective labour agreement for public servants who holds a position of support payment management clerk at the Direction principale des pensions alimentaires within the Direction générale des particuliers is authorized to sign the documents required for the purposes of”.

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

“(2) the first paragraph of section 6.3, subparagraph 2 of subparagraph *ii* of subparagraph *b* of the second paragraph of section 93.3.1, sections 325, 435, 440, 441.1, 441.2, 444, 450 and 525, 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 refers to subparagraph 2 of subparagraph *ii* of subparagraph *b* of the second paragraph of section 93.3.1 and to sections 440, 441.1, 441.2 and 450 in paragraph 2 of section 7R57.3 of the Regulation, has effect from 1 May 2004.

19. (1) Section 7R57.5 of the Regulation is amended by replacing “776.33” in subparagraph 3 of the first paragraph by “1051.1, 1051.2”.

(2) Subsection 1, where it refers to sections 1051.1 and 1051.2 in subparagraph 3 of the first paragraph of section 7R57.5 of the Regulation, has effect from 20 April 2010.

20. (1) Section 7R57.6 of the Regulation is amended by replacing subparagraph 2 of the first paragraph by the following:

“(2) sections 520.1 and 522, paragraph *f* of subsection 2 of section 1000 and sections 1001, 1051.1, 1051.2 and 1029.8.61.63 of the Taxation Act (R.S.Q., c. I-3).”

(2) Subsection 1, where it refers to sections 1051.1 and 1051.2 in subparagraph 2 of the first paragraph of section 7R57.6 of the Regulation, has effect from 20 April 2010.

21. (1) Section 7R57.8 of the Regulation is amended by replacing “sections 435, 444, 519.1, 520, 525 and 527.1” in paragraph 3 by “subparagraph 2 of subparagraph *ii* of subparagraph *b* of the second paragraph of section 93.3.1, sections 435, 440, 441.1, 441.2, 444, 450 and 525”.

(2) Subsection 1, where it refers to subparagraph 2 of subparagraph *ii* of subparagraph *b* of the second paragraph of section 93.3.1 and to sections 440, 441.1, 441.2 and 450 in paragraph 3 of section 7R57.8 of the Regulation, has effect from 1 May 2004.

22. Section 7R57.9 of the Regulation is amended by replacing “sections 776.33 and” in subparagraph 2 of the first paragraph by “section”.

23. Section 7R57.10 of the Regulation is amended by striking out subparagraph 2 of the first paragraph.

24. (1) Section 7R57.15 of the Regulation is amended by replacing subparagraph 3 of the first paragraph by the following:

“(3) the first paragraph of section 6.3, section 7.3, subparagraph 2 of subparagraph *ii* of subparagraph *b* of the second paragraph of section 93.3.1, sections 325,

359.12.1, 361, 435, 440, 441.1, 441.2, 444, 450, 522, 525 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 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, 965.11.13 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) Subsection 1, where it refers to subparagraph 2 of subparagraph *ii* of subparagraph *b* of the second paragraph of section 93.3.1 and to sections 440, 441.1, 441.2 and 450 in subparagraph 3 of the first paragraph of section 7R57.15 of the Regulation, has effect from 1 May 2004.

25. Section 7R57.16 of the Regulation is amended by striking out “776.33,” in subparagraph 3 of the first paragraph.

26. Section 7R57.17 of the Regulation is amended by striking out subparagraph 2 of the first paragraph.

27. Section 7R57.18 of the Regulation is amended by inserting “or the position of Director of service delivery assistance” after “regional director of a directorate of client services for individuals” in the first paragraph.

28. (1) Section 7R57.19 of the Regulation is amended by replacing subparagraph 5 of the first paragraph by the following:

“(5) the first paragraph of section 6.3, sections 7.3 and 42.15, subparagraph 2 of subparagraph *ii* of subparagraph *b* of the second paragraph of section 93.3.1, sections 325, 359.10, 359.12.1, 361, 435, 440, 441.1, 441.2, 444, 450, 522, 525 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, 965.11.13 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) Subsection 1, where it refers to subparagraph 2 of subparagraph *ii* of subparagraph *b* of the second paragraph of section 93.3.1 and to sections 440, 441.1, 441.2 and 450 in subparagraph 5 of the first paragraph of section 7R57.19 of the Regulation, has effect from 1 April 2006.

29. Section 7R57.20 of the Regulation is amended by striking out “771.1.4, 776.33,” in subparagraph 3 of the first paragraph.

30. Section 7R78.1 of the Regulation is amended by striking out paragraph 3.

31. (1) Section 7R78.2 of the Regulation is amended by striking out “de la cotisation” in the portion before subparagraph 1 of the first paragraph.

(2) Subsection 1 has effect from 1 April 2010.

32. (1) Section 7R78.2.1 of the Regulation is amended by replacing “Direction de la cotisation” in the first paragraph by “Direction”.

(2) Subsection 1 has effect from 1 April 2010.

33. (1) Section 7R78.3 of the Regulation is amended in the first paragraph

(1) by replacing “Direction de la cotisation” in the portion before subparagraph 1 by “Direction”;

(2) by replacing “sections 6.2, 6.3, 6.4” in subparagraph 5 by “paragraph *h* of section 6.1, sections 6.2, 6.3”;

(3) by replacing “, 14.1, 27.2, 27.3, 27.4” in subparagraph 9 by “and 14.1, paragraph *h* of section 27.1 and sections 27.2, 27.3”.

(2) Paragraph 1 of subsection 1 has effect from 1 April 2010.

(3) Paragraph 2 of subsection 1, where it refers to paragraph *h* of section 6.1 in subparagraph 5 of the first paragraph of section 7R78.3 of the Regulation, has effect from 19 November 2009.

(4) Paragraph 3 of subsection 1, where it refers to paragraph *h* of section 27.1 in subparagraph 9 of the first paragraph of section 7R78.3 of the Regulation, has effect from 19 November 2009.

34. (1) Section 7R78.3.1 of the Regulation is amended by replacing “Direction de la cotisation” in the portion before paragraph 1 by “Direction”.

(2) Subsection 1 has effect from 1 April 2010.

35. (1) Section 7R78.4 of the Regulation is amended by replacing “Direction de la cotisation” by “Direction”.

(2) Subsection 1 has effect from 1 April 2010.

36. (1) Section 7R78.5 of the Regulation is amended

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

“**7R78.5.** A public servant who holds the position of Director of the Direction du contrôle fiscal des crédits d’impôt des sociétés or the position of Director of the Direction du contrôle fiscal des sociétés 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 the first paragraph of sections 7R78.6 to 7R78.9; and

(2) subparagraph *e* of the second paragraph of section 21.4.33 of the Taxation Act (R.S.Q., c. I-3).”;

(2) by replacing “and 1016” in the second paragraph by “, 1016, 1051.1 and 1051.2”.

(2) Paragraph 1 of subsection 1 has effect from 14 December 2007, except that where the first paragraph of section 7R78.5 of the Regulation applies before 1 April 2010, it is to be read as follows:

“**7R78.5.** A public servant who holds the position of Director of the Direction de la cotisation des sociétés 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 the first paragraph of sections 7R78.6 to 7R78.9; and

(2) subparagraph *e* of the second paragraph of section 21.4.33 of the Taxation Act (R.S.Q., c. I-3).”

(3) Paragraph 2 of subsection 1 has effect from 20 April 2010.

37. (1) Section 7R78.6 of the Regulation is amended

(1) by striking out “de la cotisation” in the portion before subparagraph 1 of the first paragraph;

(2) by replacing “section 7R78.8 and in section” in subparagraph 1 of the first paragraph by “sections 7R78.8 and”;

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

“(2) subparagraph 2 of subparagraph ii of subparagraph *b* of the second paragraph of section 93.3.1, paragraph *c* of section 359.8.1 and sections 359.12.1, 361, 500, 581, 726.6.2, 1016, 1051.1 and 1051.2 of the Taxation Act (R.S.Q., c. I-3); and”;

(4) by replacing “and 1016” in the second paragraph by “, 1016, 1051.1 and 1051.2”.

(2) Paragraph 1 of subsection 1 has effect from 1 April 2010.

(3) Paragraph 3 of subsection 1, where it refers to subparagraph 2 of subparagraph ii of subparagraph *b* of the second paragraph of section 93.3.1 in subparagraph 2 of the first paragraph of section 7R78.6 of the Regulation, has effect from 12 October 2004, and where it refers to sections 1051.1 and 1051.2 in that subparagraph, has effect from 20 April 2010.

(4) Paragraph 4 of subsection 1 has effect from 20 April 2010.

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

(1) by replacing “Direction de la cotisation” in the portion before subparagraph 1 by “Direction du contrôle fiscal des crédits d’impôt des sociétés or in the Direction du contrôle fiscal”;

(2) by replacing “section 7R78.8 and in section” in subparagraph 1 by “sections 7R78.8 and”.

(2) Paragraph 1 of subsection 1 has effect from 1 April 2010.

39. (1) Section 7R78.8 of the Regulation is amended in the first paragraph

(1) by replacing “Direction de la cotisation” in the portion before subparagraph 1 by “Direction”;

(2) by replacing “in section” in subparagraph 1 by “in the first paragraph of section”;

(3) by striking out “, 965.11.9” in subparagraph 5.

(2) Paragraph 1 of subsection 1 has effect from 1 April 2010.

40. (1) Section 7R78.9 of the Regulation is amended in the first paragraph

(1) by replacing “de la cotisation des sociétés or in the Direction de la cotisation” in the portion before subparagraph 1 by “du contrôle scal des crédits d’impôt des sociétés, in the Direction du contrôle scal des sociétés or in the Direction”;

(2) by replacing subparagraph 2 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, 520.1 and 522, the fourth paragraph of section 736, paragraph *f* of subsection 2 of section 1000 and section 1001 of the Taxation Act (R.S.Q., c. I-3).”

(2) Paragraph 1 of subsection 1 has effect from 1 April 2010.

41. (1) The Regulation is amended by inserting the following before section 7R78.10:

“**7R78.9.1.** A public servant who holds the position of Regional Director of the Direction régionale de la vérification des entreprises de la Capitale-Nationale, du Sud et de l’Est du Québec 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 sections 7R78.10 and 7R78.11, section 7R78.12, the first paragraph of sections 7R78.12.1 to 7R78.15 and in section 7R78.16.

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 article 66 of the Code of Penal Procedure (R.S.Q., c. C-25.1), paragraph *f* of subsection 2 of section 1000 and section 1001 of the Taxation Act (R.S.Q., c. I-3) and sections 985.9.2R2 and 985.9.2R3 of the Regulation respecting the Taxation Act (c. I-3, r. 1).”

(2) Subsection 1 has effect from 19 November 2009.

42. (1) Section 7R78.10 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 7R78.9.1, a public servant”;

(2) by replacing subparagraph 1 by the following:

“(1) the provisions mentioned in the first paragraph of section 7R78.11, section 7R78.12, the first paragraph of sections 7R78.13, 7R78.14 to 7R78.15 and section 7R78.16;”.

(2) Subsection 1 has effect from 19 November 2009.

43. Section 7R78.11 of the Regulation is amended by striking out subparagraph 4 of the first paragraph.

44. (1) The Regulation is amended by inserting the following after section 7R78.12:

“**7R78.12.1.** A public servant who holds the position of Director of the Direction de la vérification 1 at the Direction régionale de la vérification des entreprises de la Capitale-Nationale, du Sud et de l’Est du Québec 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 sections 7R78.13 to 7R78.15 and in section 7R78.16.

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 sections 1016, 1051.1 and 1051.2 of the Taxation Act (R.S.Q., c. I-3).”

(2) Subsection 1 has effect from 19 November 2009, except that where the second paragraph of section 7R78.12.1 of the Regulation applies before 20 April 2010, it is to be read as follows:

“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 (R.S.Q., c. I-3).”

45. (1) Section 7R78.13 of the Regulation is amended

(1) by replacing “A public servant” in the portion before subparagraph 1 of the first paragraph by “Subject to section 7R78.12.1, a public servant”;

(2) by replacing “section 1016” in the second paragraph by “sections 1016, 1051.1 and 1051.2”.

(2) Paragraph 1 of subsection 1 has effect from 19 November 2009.

(3) Paragraph 2 of subsection 1 has effect from 20 April 2010.

46. (1) The Regulation is amended by inserting the following after section 7R78.13:

“**7R78.13.1.** A public servant who holds the position of Head of audit service A (Québec) at the Direction de la vérification 1 in the Direction régionale de la vérification des entreprises de la Capitale-Nationale, du Sud et de l’Est du Québec 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 7R78.14 to 7R78.15 and in section 7R78.16; and

(2) section 27.1.1 of the Fuel Tax Act (R.S.Q., c. T-1).

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 the first paragraph of section 39 of the Act in relation to a formal demand other than that sent to an advocate or notary, section 7.0.6, paragraph *f* of subsection 2 of section 1000 and sections 1001, 1016, 1051.1 and 1051.2 of the Taxation Act (R.S.Q., c. I-3) and sections 350.23.9, 350.23.10, 416, 416.1, 417, 417.1, 418, 427.5 and 427.6 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1)."

(2) Subsection 1 has effect from 19 November 2009, except that where the second paragraph of section 7R78.13.1 of the Regulation applies before 20 April 2010, it is to be read as follows:

"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 the first paragraph of section 39 of the Act in relation to a formal demand other than that sent to an advocate or notary, section 7.0.6, paragraph *f* of subsection 2 of section 1000 and sections 1001 and 1016 of the Taxation Act (R.S.Q., c. I-3) and sections 350.23.9, 350.23.10, 416, 416.1, 417, 417.1, 418, 427.5 and 427.6 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1)."

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

(1) by replacing "A public servant" in the portion before subparagraph 1 of the first paragraph by "Subject to section 7R78.13.1, a public servant";

(2) by striking out subparagraph 6 of the first paragraph;

(3) by replacing "sections 6.2, 6.3, 6.4" in subparagraph 7 of the first paragraph by "paragraph *h* of section 6.1 and sections 6.2, 6.3";

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

"(8) sections 21.22 and 21.24, subparagraph 2 of subparagraph ii of subparagraph *b* of the second paragraph of section 93.3.1, paragraph *c* of section 359.8.1, sections 359.12.1, 361, 440, 441.1, 441.2, 443, 450, 500, 525, 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, 965.11.13, 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);";

(5) by replacing " , 14.1, 27.2, 27.3, 27.4" in subparagraph 15 of the first paragraph by "and 14.1, paragraph *h* of section 27.1 and sections 27.2, 27.3";

(6) by replacing "and 1016" in the second paragraph by " , 1016, 1051.1 and 1051.2".

(2) Paragraph 1 of subsection 1 has effect from 19 November 2009.

(3) Paragraph 3 of subsection 1, where it refers to paragraph *h* of section 6.1 in subparagraph 7 of the first paragraph of section 7R78.14 of the Regulation, has effect from 19 November 2009.

(4) Paragraph 4 of subsection 1, where it refers to subparagraph 2 of subparagraph ii of subparagraph *b* of the second paragraph of section 93.3.1 and to sections 440, 441.1, 441.2 and 450 in subparagraph 8 of the first paragraph of section 7R78.14 of the Regulation, has effect from 12 October 2004.

(5) Paragraph 5 of subsection 1, where it refers to paragraph *h* of section 27.1 in subparagraph 15 of the first paragraph of section 7R78.14 of the Regulation, has effect from 19 November 2009.

(6) Paragraph 6 of subsection 1 has effect from 20 April 2010.

48. (1) Section 7R78.14.1 of the Regulation is amended by replacing "and 1016" in the second paragraph by " , 1016, 1051.1 and 1051.2".

(2) Subsection 1 has effect from 20 April 2010.

49. (1) Section 7R78.15 of the Regulation is amended

(1) by replacing "and 1141.7" in subparagraph 3 of the first paragraph by " , 1051.1 and 1051.2";

(2) by replacing "and 1016" in the second paragraph by " , 1016, 1051.1 and 1051.2".

(2) Paragraph 1 of subsection 1, where it refers to sections 1051.1 and 1051.2 in subparagraph 3 of the first paragraph of section 7R78.15 of the Regulation, and paragraph 2 of subsection 1 have effect from 20 April 2010.

50. (1) Section 7R78.17 of the Regulation is amended by replacing “section 1016” in the second paragraph by “sections 1016, 1051.1 and 1051.2”.

(2) Subsection 1 has effect from 20 April 2010.

51. (1) Section 7R78.18 of the Regulation is amended by replacing “section 1016” in the second paragraph by “sections 1016, 1051.1 and 1051.2”.

(2) Subsection 1 has effect from 20 April 2010.

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

(1) by replacing “sections 6.2, 6.3, 6.4” in subparagraph 5 of the first paragraph by “paragraph *h* of section 6.1, sections 6.2, 6.3”;

(2) 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, subparagraph 2 of subparagraph ii of subparagraph *b* of the second paragraph of section 93.3.1, paragraph *c* of section 359.8.1, sections 359.10, 359.12.1, 361, 440, 441.1, 441.2, 443, 450, 500, 522, 525, 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, 965.11.13, 965.11.19.3, 985.5, 985.6, 985.7, 985.8, 985.8.1, 985.8.5, 985.9.4, 985.15, 985.35.2, 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);”;

(3) by replacing “, 14.1, 27.2, 27.3, 27.4” in subparagraph 11 of the first paragraph by “and 14.1, paragraph *h* of section 27.1 and sections 27.2, 27.3”;

(4) by replacing “and 1016” in the second paragraph by “, 1016, 1051.1 and 1051.2”.

(2) Paragraph 1 of subsection 1, where it refers to paragraph *h* of section 6.1 in subparagraph 5 of the first paragraph of section 7R78.19 of the Regulation, has effect from 19 November 2009.

(3) Paragraph 2 of subsection 1, where it refers to subparagraph 2 of subparagraph ii of subparagraph *b* of the second paragraph of section 93.3.1 and to sections 440, 441.1, 441.2 and 450 in subparagraph 6 of the first paragraph of section 7R78.19 of the Regulation, has effect from 12 October 2004.

(4) Paragraph 3 of subsection 1, where it refers to paragraph *h* of section 27.1 in subparagraph 11 of the first paragraph of section 7R78.19 of the Regulation, has effect from 19 November 2009.

(5) Paragraph 4 of subsection 1 has effect from 20 April 2010.

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

(1) by replacing “and 1141.7” in subparagraph 2 of the first paragraph by “, 1051.1 and 1051.2”;

(2) by replacing “and 1016” in the second paragraph by “, 1016, 1051.1 and 1051.2”.

(2) Paragraph 1 of subsection 1, where it refers to sections 1051.1 and 1051.2 in subparagraph 2 of the first paragraph of section 7R78.20 of the Regulation, and paragraph 2 of subsection 1 have effect from 20 April 2010.

54. Section 7R78.21 of the Regulation is amended

(1) by replacing “and 71” in paragraph 2 by “, 71 and 86”;

(2) by inserting the following after paragraph 3:

“(3.1) article 66 of the Code of Penal Procedure (R.S.Q., c. C-25.1);

“(3.2) sections 9.2 and 123.6 of the Companies Act (R.S.Q., c. C-38);

“(3.3) sections 7.3, 21.22, 21.24, 500 and 525, subparagraph *d* of the second paragraph of section 677, sections 726.6.2, 851.48, 1006, 1056.4 and 1056.4.0.1 of the Taxation Act (R.S.Q., c. I-3);

“(3.4) section 54 of the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (R.S.Q., c. P-45);”;

(3) by replacing paragraph 4 by the following:

“(4) sections 56 and 75.1, subparagraph *c* of paragraph 1 of section 75.9, sections 202, 415, 416, 417, 417.1 and 418, subparagraph 3 of the second paragraph of section 434 and sections 458.1.2, 458.6, 473.3, 473.7, 475, 476 and 477 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1); and”.

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

(1) by replacing “the provision mentioned” in paragraph 1 by “the provisions mentioned”;

(2) by inserting the following after paragraph 1:

“(1.1) sections 21 and 42 of the Act; and”;

(3) by replacing paragraph 2 by the following:

“(2) sections 165.4, 520.1 and 522, the fourth paragraph of section 736, paragraph *f* of subsection 2 of section 1000 and section 1001 of the Taxation Act (R.S.Q., c. I-3).”

56. Section 7R78.23 of the Regulation is amended

(1) by striking out “section 94.1 of the Act.”;

(2) by adding the following paragraphs:

“(1) sections 12.2, 30, 58.1 and 94.1 of the Act; and

“(2) the first paragraph of section 6.3, 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 84.1, 85 and 98 and the second paragraph of section 647 of the Taxation Act (R.S.Q., c. I-3).”

57. (1) Section 7R79 of the Regulation is amended

(1) by replacing “, 6.3 and 6.4” in paragraph 1 by “and 6.3”;

(2) by replacing “27.4” in paragraph 2 by “50.0.6”.

(2) Paragraph 2 of subsection 1, where it refers to section 50.0.6 in paragraph 2 of section 7R79 of the Regulation, has effect from 17 February 1997.

58. Section 7R79.3 of the Regulation is amended by replacing “socioeconomic research and planning officer” in the portion before paragraph 1 by “financial management officer, a position of socioeconomic research and planning officer or a position of computer and administrative processes analyst”.

59. Section 7R79.6 of the Regulation is amended by replacing paragraph 4 by the following:

“(4) the discharge of any sum relating to a debt or the release of security;”.

60. Section 7R79.10 of the Regulation is amended by replacing paragraph 8 by the following:

“(8) the discharge of any sum relating to a debt or the release of security;”.

61. Section 7R79.11 of the Regulation is amended by inserting “a position of financial management officer,” after “holds” in the portion before paragraph 1.

62. Section 7R79.14.5 of the Regulation is amended by replacing paragraph 3 by the following:

“(3) the discharge of any sum relating to a debt or the release of security;”.

63. Section 7R79.14.8 of the Regulation is amended by striking out “or information officer” in the portion before paragraph 1.

64. (1) Section 7R80 of the Regulation is amended by replacing “planification et de développement de l’intranet et de l’ingénierie documentaire” by “la prestation électronique de services et de la gestion intégrée des documents”.

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

65. (1) Section 7R87.1 of the Regulation is amended by replacing “planification et de développement de l’intranet et de l’ingénierie documentaire” by “la prestation électronique de services et de la gestion intégrée des documents”.

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

66. (1) Section 8R2 of the Regulation is amended by replacing “or that of Director of the Direction des services informatiques” by “et informatiques”.

(2) Subsection 1 has effect from 1 April 2010.

67. Section 10R4 of the Regulation is amended in the French text by replacing “institution d’enseignement” in paragraph 1 by “établissement d’enseignement”.

68. Section 40.1.1R1 of the Regulation is amended by inserting “, a position of socioeconomic research and planning officer” after “financial management officer”.

69. Section 96R2 of the Regulation is amended in the French text of paragraph *c*

(1) by replacing “d’une maison” in the portion before subparagraph *i* by “d’un établissement”;

(2) by replacing “une autre maison” in subparagraph *i* by “un autre établissement”.

70. Section 96R4 of the Regulation is amended in the French text by replacing “commission, association, maison d’enseignement ou institution visée” in subparagraphs *i* and *ii* of paragraph *b* by “une commission, une association, un établissement d’enseignement ou une institution visé”.

71. 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 (R.R.Q., c. M-31, r. 4) is amended in the second paragraph

(1) by striking out subparagraph 1;

(2) by replacing subparagraph 2 by the following:

“(2) the individual is an employee of the International Federation of Air Traffic Controllers’ Associations (IFATCA), is registered with the Ministère des Relations internationales and

(*a*) is not a Canadian citizen;

(*b*) is not a permanent resident;

(*c*) is required to reside in Canada owing to duties;

(*d*) immediately before entering upon the individual’s duties with the organization,

i. resided outside Canada, or

ii. was assuming functions with another international organization that is a prescribed international body pursuant to subparagraph *b* of the first paragraph of section 96 of the Act respecting the Ministère du Revenu (R.S.Q., c. M-31) and resided outside Canada immediately before entering upon the individual’s duties with that other organization or, immediately before entering upon the individual’s duties with that other organization, met one of the conditions set out in this subparagraph *ii*; and

(*e*) does not have any position or employment in Canada other than his duties with the organization and,

i. for the purposes of section 8.3, does not carry on a business in Canada; and

ii. for the purposes of section 8.5, is not performing a professional or commercial activity in Canada;”;

(3) by replacing “subparagraphs *b*, *c* and *e* of paragraph 1” in paragraph 3 by “subparagraphs *a*, *b* and *d* of paragraph 2”;

(4) by replacing “subparagraphs *b* to *f* of paragraph 1” in paragraph 4 by “subparagraphs *a* to *e* of paragraph 2”;

(5) by replacing “subparagraphs *b* to *f* of paragraph 1” in paragraph 5 by “subparagraphs *a* to *e* of paragraph 2”.

(2) Subsection 1 has effect from 1 November 2006.

2. (1) Section 8.3 of the Regulation is amended by striking out “1,”.

(2) Subsection 1 has effect from 1 November 2006.

3. (1) Section 8.5 of the Regulation is amended by striking out “1,” in the portion of the first paragraph before subparagraph 1.

(2) Subsection 1 has effect from 1 November 2006.

4. (1) Section 8.6 of the Regulation is amended

(1) by striking out “1,” in the portion before paragraph 1;

(2) by replacing paragraph 1 by the following:

“(1) is registered with the Ministère des Relations internationales, if the spouse is the spouse of an individual referred to in that subparagraph 2;”.

(2) Subsection 1 has effect from 1 November 2006.

5. (1) Section 8.7 of the Regulation is amended by replacing paragraph 2 by the following:

“(2) is registered with the Ministère des Relations internationales, if the member is a member of the family of an individual referred to in subparagraph 2 of that second paragraph;”.

(2) Subsection 1 has effect from 1 November 2006.

6. (1) Schedule A to the Regulation is amended by striking out “International Council on Social Welfare (ICSW);”.

(2) Subsection 1 has effect from 9 March 2010.

7. (1) Schedule B to the Regulation is amended by striking out “International Confederation of Free Trade Unions;”.

(2) Subsection 1 has effect from 1 November 2006.

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

Regulation to amend the Regulation respecting fiscal privileges granted to members of a diplomatic mission, consular post or office of a political division of a foreign State, to the members of their families and to that office

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

1. (1) Section 5 of the Regulation respecting fiscal privileges granted to members of a diplomatic mission, consular post or office of a political division of a foreign State, to the members of their families and to that office (R.R.Q., c. M-31, r. 5) is amended by replacing “in paragraphs *a* and *e* of subsection 8.1 of section 23 of Part III of the Excise Tax Act (R.S.C. 1985, c. E-15)” in the fourth paragraph by “in paragraph *h* of subsection 2 of section 32, in paragraphs *b*, *c*, *d* and *h* of subsection 3 of section 32, in paragraph *c* of subsection 4 and in subsection 11 of section 50 and in paragraph *b* of subsection 2 of section 51 of the Excise Act, 2001 (S.C., 2002, c. 22)”.

(2) Subsection 1 has effect from 1 July 2003.

2. 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, pars. *b* and *c* and s. 82.1)

1. Division IV of the Regulation respecting contributions to the Québec Pension Plan is replaced by the following:

“DIVISION IV “RETURNS

“**11.** An employer must file an annual information return in prescribed form in respect of the salary and wages described in the second paragraph of section 50 of the Act on which the employer is required to pay or from which the employer is required to deduct a contribution under section 52 or 59 of the Act.

“**11.1.** Every person who pays remuneration to which subparagraph 1 or 2 of the third paragraph of section 303 of the Act respecting health services and social services (R.S.Q., c. S-4.2) refers is required to file an annual information return in prescribed form in respect of the remuneration.

“**11.2.** Title XL of the Regulation respecting the Taxation Act (c. I-3, r. 1) applies, with the necessary modifications, in respect of an information return provided for in this Division.”

2. This Regulation comes into force on the date of coming into force of section 104 of the Act respecting the representation of family-type resources and certain intermediate resources and the negotiation process for their group agreements, and amending various legislative provisions (2009, chapter 24).

* 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 1303-2009 dated 2 December 2009 (2009, *G.O.* 2, 4095). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Québec Official Publisher, 2010, updated to 1 October 2010.

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 (R.R.Q., c. T-0.1, r. 2) is amended by replacing “4.7%” by “5.4%”.

(2) Subsection 1 has effect from 1 January 2011.

2. (1) Section 434R0.8 of the Regulation is amended

(1) by replacing “2.7%” in paragraph 1 by “3.0%”;

(2) by replacing “5.3%” in paragraph 2 by “6.0%”.

(2) Subsection 1 applies, for the purpose of computing a registrant’s net tax, in respect of reporting periods that begin after 31 December 2010.

3. (1) Section 434R0.11 of the Regulation is amended by replacing “\$215,000” in paragraph 2 by “\$217,000”.

(2) Subsection 1 applies in respect of reporting periods that begin after 31 December 2010.

4. (1) Section 434R5.1 of the Regulation is amended

(1) by replacing “4.6%” in paragraph 1 by “5.2%”;

(2) by replacing “5.9%” in paragraph 2 by “6.6%”.

(2) Subsection 1 applies, for the purpose of computing a registrant’s net tax, in respect of reporting periods that begin after 31 December 2010.

5. (1) Section 489.1R4 of the Regulation is amended by replacing “500,000,000” in the portion before subparagraph 1 of the first paragraph by “1,500,000,000”.

(2) Subsection 1 has effect from 31 March 2010.

6. (1) Section 489.1R5 of the Regulation is amended in paragraph 2

(1) by replacing “300,000,000th” in the portion before subparagraph *a* by “1,500,000,000th”;

(2) by replacing “0.098 of a cent” in subparagraph *a* by “0.1674 of a cent”;

(3) by replacing “0.044 of a cent” in subparagraph *b* by “0.0756 of a cent”.

(2) Subsection 1 applies in respect of alcoholic beverages, other than beer, sold after 30 March 2010.

7. Section 677R2 of the Regulation is amended by adding “and beer blended with other alcoholic beverages within the meaning assigned to that expression in section 1 of the Regulation respecting alcoholic beverages made with beer (Order in Council 105-2010 (2010, G.O. 2, 623))” at the end of paragraph 1.

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

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Gouvernement du Québec

O.C. 1177-2010, 15 December 2010

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

Québec sales tax — Amendment

Regulation to amend the Regulation respecting the Québec sales tax

WHEREAS the first paragraph of section 388.4 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1) provides that a prescribed municipality is entitled to compensation, paid by the Minister at the prescribed time, in an amount equal to the amount prescribed for the years 2007 to 2013;

WHEREAS, subparagraph 40.1.2 of the first paragraph of section 677 of the Act provides in particular that the Government may, by regulation, determine, for the purposes of section 388.4 of the Act, the prescribed municipalities and amount;

WHEREAS the Regulation respecting the Québec sales tax was under the Act respecting the Québec sales tax;

WHEREAS it is expedient to amend the Regulation respecting the Québec sales tax to determine for 2010 the prescribed municipalities and amount for the purposes of section 388.4 of the Act;

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;