

Regulations and other Acts

M.O., 2012

Order of the Minister of Revenue dated 20 January 2012

An Act respecting the Agence du revenu du Québec
(R.S.Q., c. A-7.003)

CONCERNING the Regulation respecting the signing of certain deeds, documents and writings of the Agence du revenu du Québec

THE MINISTER OF REVENUE,

CONSIDERING the first paragraph of section 40 of the Act respecting the Agence du revenu du Québec (R.S.Q., c. A-7.003), which provides that, with respect to the functions and powers conferred on the Minister of Revenue, a deed, document or writing binds the Minister of Revenue or the Agence du revenu du Québec, or may be attributed to them, only if it is signed by the Minister of Revenue, the president and chief executive officer, a vice-president or another employee of the Agence du revenu du Québec, but in the latter case, only to the extent determined by a regulation of the Minister of Revenue;

CONSIDERING the second paragraph of section 40 of the Act respecting the Agence du revenu du Québec, which provides that the regulation of the Minister may allow that a facsimile of the signature of a person mentioned in the first paragraph of that section be affixed on the documents specified in the regulation and that the facsimile has the same force as the signature itself;

CONSIDERING the third paragraph of section 40 of the Act respecting the Agence du revenu du Québec, which provides that such a regulation comes into force on the date it is made or on any later date specified in the regulation and is published in the *Gazette officielle du Québec*;

CONSIDERING the fourth paragraph of section 40 of the Act respecting the Agence du revenu du Québec, which provides that such a regulation may apply to a period prior to its publication;

CONSIDERING that it is expedient to make the Regulation respecting the signing of certain deeds, documents and writings of the Agence du revenu du Québec;

ORDERS AS FOLLOWS:

The Regulation respecting the signing of certain deeds, documents and writings of the Agence du revenu du Québec, attached hereto, is hereby made.

Québec, 20 January 2012

RAYMOND BACHAND,
Minister of Revenue

Regulation respecting the signing of certain deeds, documents and writings of the Agence du revenu du Québec

An Act respecting the Agence du revenu du Québec
(R.S.Q., c. A-7.003, s. 40)

BOOK I INTERPRETATION

1. In this Regulation, unless the context indicates otherwise,

“Act” means the Act respecting the Agence du revenu du Québec (R.S.Q., c. A-7.003);

“document” means any deed, document or writing.

BOOK II SIGNATURE OF CERTAIN DOCUMENTS

2. Directors general of the Agence du revenu du Québec are authorized to sign, in place of the Minister of Revenue but within the limits of their duties within the regional directorate under their responsibility, all documents that the Minister is authorized to sign.

The foregoing also applies to an employee who is authorized to hold the position of director general on an interim or provisional basis, or during a replacement.

3. Subject to section 2, employees of the Agence du revenu du Québec who hold a position referred to in this Book are authorized to sign, in place of the Minister of Revenue but within the limits of their duties within the administrative unit under their responsibility or to which they are attached, all the documents that the Minister of Revenue is authorized to sign and that are required for the purposes of the provisions referred to in respect of each position.

The foregoing also applies to the employee who is authorized to hold such a position on an interim or provisional basis, or during a replacement.

TITLE I

DIRECTION GÉNÉRALE DE LA LÉGISLATION, DES ENQUÊTES ET DU REGISTRAIRE DES ENTREPRISES

CHAPTER I

DIRECTIONS DES OPPOSITIONS

4. The director of objections at Québec is authorized to sign the documents required for the purposes of the provisions referred to in sections 5 to 10.

5. The director of objections at Montréal is authorized to sign the documents required for the purposes of

(1) the provisions referred to in sections 8 and 10;

(2) section 39 of the Tax Administration Act (R.S.Q., c. A-6.002); and

(3) subsection 1 of section 1168 of the Taxation Act (R.S.Q., c. I-3).

6. A head of an objection service at the Direction des oppositions de Québec is authorized to sign the documents required for the purposes of the provisions referred to in sections 7 to 10.

7. The head of the Service de l'enregistrement et du soutien opérationnel at the Direction des oppositions de Québec is authorized to sign the documents required for the purposes of section 39 in relation to a formal demand other than that sent to an advocate or notary and section 93.1.4 of the Tax Administration Act (R.S.Q., c. A-6.002).

8. A head of an objection service at the Direction des oppositions de Montréal is authorized to sign the documents required for the purposes of

(1) the provisions referred to in section 10; and

(2) section 39 of the Tax Administration Act (R.S.Q., c. A-6.002) in relation to a formal demand other than that sent to an advocate or notary.

9. An objection officer who is governed by the collective labour agreement for professionals and who carries out duties at the Direction des oppositions de Québec is authorized to sign the documents required for the purposes of

(1) the provisions referred to in section 10; and

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

10. An objection officer who is governed by the collective labour agreement for professionals and who carries out duties at the Direction des oppositions de Montréal is authorized to sign the documents required for the purposes of

(1) the first paragraph of section 39 in relation to a formal demand other than that sent to an advocate or notary and sections 58.1, 93.1.6 and 94.1 of the Tax Administration Act (R.S.Q., c. A-6.002);

(2) article 2631 of the Civil Code;

(3) sections 44 and 76.1 of the Act respecting parental insurance (R.S.Q., c. A-29.011);

(4) sections 65 and 69 of the Act respecting the Québec Pension Plan (R.S.Q., c. R-9); and

(5) section 25 of the Act respecting property tax refund (R.S.Q., c. R-20.1).

11. A facsimile of the signature of the holder of a position referred to in sections 4 to 10 may be affixed to the documents he or she is authorized to sign under those sections, except the documents required for the purposes of article 2631 of the Civil Code.

CHAPTER II

DIRECTION PRINCIPALE DES LOIS SUR LES IMPÔTS

12. The senior director of taxation laws, the director of interpretation for enterprises, the director of interpretation for individuals or the director of interpretation for mandataries and trusts is authorized to sign the documents required for the purposes of

(1) sections 39 and 58.1 of the Tax Administration Act (R.S.Q., c. A-6.002);

(2) section 346.0.2, Title VI.5 of Book VII of Part I, Division II.4 of Chapter III.1 of Title III of Book IX of Part I, Division II.4.2 of Chapter III.1 of Title III of Book IX of Part I, subparagraph *e* of the second paragraph of section 725.1.2 and sections 725.1.6, 1016, 1029.7.6, 1029.8.34, 1029.8.36.15, 1049.2.2.2, 1049.2.2.5 to 1049.2.2.8, 1049.2.2.10, 1049.14.7, 1049.14.8, 1049.14.9, 1049.14.11, 1143.1 and 1143.2 of the Taxation Act (R.S.Q., c. I-3); and

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

CHAPTER III

DIRECTION PRINCIPALE DES LOIS SUR LES TAXES ET L'ADMINISTRATION FISCALE ET DES AFFAIRES AUTHOCHTONES

13. The senior director of taxation laws and fiscal administration and Native affairs is authorized to sign the documents required for the purposes of

(1) the provisions referred to in section 14;

(2) sections 39 and 58.1 of the Tax Administration Act (R.S.Q., c. A-6.002); and

(3) section 14 of the Regulation respecting the prescribed manner of identifying a beer container (R.R.Q., c. T-0.1, r. 1).

14. A director is authorized to sign the documents required for the purposes of

(1) articles 2725 and 3044 of the Civil Code;

(2) subsection 2 of section 31, section 34, section 37.2 except in respect of a new assessment and sections 38 and 46 of the Land Transfer Duties Act (R.S.Q., c. D-17); and

(3) sections 1, 165, 166, 167, 350.7.3, 350.15, 350.16, 350.17.3, 350.17.4 and 383 in respect of the definition of “municipality” of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1).

15. An advocate or notary is authorized to sign the documents required for the purposes of the second paragraph of section 34 of the Land Transfer Duties Act (R.S.Q., c. D-17).

CHAPTER IV

DIRECTION DU CONTENTIEUX FISCAL ET CIVIL

16. The director of fiscal and civil litigation, a director, an assistant director, a service head, an advocate or a law research officer governed by the collective labour agreement for professionals is authorized to sign the documents required for the purposes of

(1) the provisions referred to in section 17;

(2) articles 1641, 1653, 2345, 2631, 2654, 2723, 2755, 2757, 2760, 2767, 2771, 2779, 2784, 2956, 2991, 2992, 2995 and 3003 of the Civil Code; and

(3) section 34 of the Land Transfer Duties Act (R.S.Q., c. D-17).

17. A specialized senior clerk, a tax audit officer, an administration technician or a law clerk governed by the collective labour agreement for public servants is authorized to sign the documents required for the purposes of

(1) sections 10 and 71 of the Tax Administration Act (R.S.Q., c. A-6.002);

(2) articles 2725, 2730, 2743, 2942, 2949, 2951, 2960, 2982, 2983 and 3044 and the second paragraph of article 3068 of the Civil Code; and

(3) sections 10 and 47 of the Act to facilitate the payment of support (R.S.Q., c. P-2.2).

CHAPTER V

DIRECTION GÉNÉRALE ASSOCIÉE DES ENQUÊTES ET DES POURSUITES PÉNALES

18. The associate director general of inquiries and penal proceedings or a senior director is authorized to sign the documents required for the purposes of

(1) the provisions referred to in sections 19 to 21;

(2) section 17.4.1 of the Tax Administration Act (R.S.Q., c. A-6.002); and

(3) section 681 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1).

19. A director is authorized to sign the documents required for the purposes of

(1) the provisions referred to in sections 20 and 21;

(2) sections 15.3, 15.3.0.1, 17, 17.2 to 17.4, 21, 36.1, 39, 40.3, 40.4, 71, 86 and 94.1 of the Tax Administration Act (R.S.Q., c. A-6.002);

(3) section 9.2 of the Companies Act (R.S.Q., c. C-38);

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

(5) subparagraph *e* of the second paragraph of section 725.1.2 of the Taxation Act (R.S.Q., c. I-3);

(6) section 64 of the Act respecting the legal publicity of enterprises (R.S.Q., c. P-44.1);

(7) sections 17 and 365 of the Business Corporations Act (R.S.Q., c. S-31.1);

(8) sections 16 and 23.1, paragraph *h* of section 27.1 and sections 27.1.1, 27.2, 27.3, 27.7, 50.0.6, 50.0.9 and 50.0.10 of the Fuel Tax Act (R.S.Q., c. T-1); and

(9) paragraph *f* of section 27.1R1 of the Regulation respecting the application of the Fuel Tax Act (R.S.Q., c. T-1, r. 1).

20. A service head is authorized to sign the documents required for the purposes of

(1) the provision referred to in section 21;

(2) sections 17.5 to 17.6, 17.9.1, 30, 30.1, 31, 31.1, 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 40.5, 40.7, 58.1 and 68.0.2 of the Tax Administration Act (R.S.Q., c. A-6.002);

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

(4) sections 7.10, 7.12, 13.3 and 13.3.1 of the Tobacco Tax Act (R.S.Q., c. I-2);

(5) paragraph *f* of subsection 2 of section 1000 and section 1001 of the Taxation Act (R.S.Q., c. I-3);

(6) sections 56, 202, 416 and 416.1, subparagraph 3 of the second paragraph of section 434 and sections 458.6, 473.3, 475, 476, 477, 494, 495, 498 and 505 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1); and

(7) sections 14.1, 33, 35, 36, 39, 40 and 53 of the Fuel Tax Act (R.S.Q., c. T-1).

21. A financial management officer who is governed by the collective labour agreement for professionals or a tax audit officer or a fraud investigator who is governed by the collective labour agreement for public servants is authorized to sign the documents required for the purposes of article 2631 of the Civil Code.

TITLE II DIRECTION GÉNÉRALE DU TRAITEMENT ET DES TECHNOLOGIES

22. The director of mail and the shipping centre in Québec, the director of mail in Montréal, a director of records management or a service head in the Direction

du courrier et du centre d'expédition de Québec, in the Direction du courrier de Montréal or in either records management directorates at the Direction principale du traitement massif is authorized to sign the documents required for the purposes of sections 42, 58.1, 71 and 86 of the Tax Administration Act (R.S.Q., c. A-6.002).

23. A director of encashment at the Direction principale du traitement massif is authorized to sign the documents required for the purposes of sections 39, 42, 58.1 and 86 of the Tax Administration Act (R.S.Q., c. A-6.002).

TITLE III DIRECTION GÉNÉRALE DU CENTRE DE PERCEPTION FISCALE ET DES BIENS NON RÉCLAMÉS

CHAPTER I DOCUMENTS CONCERNING THE ADMINISTRATION OF UNCLAIMED PROPERTY

DIVISION I DIRECTION PRINCIPALE DES BIENS NON RÉCLAMÉS

24. The senior director of unclaimed property is authorized to sign all the documents that the Minister of Revenue is empowered to sign, up to an amount not exceeding \$500,000.

25. A financial management officer, a socioeconomic research and planning officer or a computer and administrative processes analyst who is governed by the collective labour agreement for professionals is, to the extent that the officer or analyst is under the immediate authority of the senior director of unclaimed property, authorized to sign any document in connection with

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

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

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

§1. – DIRECTION DES PRODUITS FINANCIERS NON RÉCLAMÉS

26. The director of unclaimed financial products is authorized to sign any document in connection with

- (1) the obtaining of documents in order to take jurisdiction;
 - (2) the notice of quality referred to in article 699 of the Civil Code or in section 16 of the Unclaimed Property Act (R.S.Q., c. B-5.1);
 - (3) the discharge of any sum relating to a debt or the release of security;
 - (4) the discharge of any sum relating to a succession;
 - (5) a settlement and a partition or a transaction referred to in section 23 of the Unclaimed Property Act, up to a value not in excess of \$100,000;
 - (6) the approval of a claim against unclaimed property, up to \$100,000;
 - (7) the sale, expropriation, creation of a servitude or hypothec or any other alienation concerning an immovable;
 - (8) the renewal of a debt secured by a hypothec;
 - (9) the correction or ratification of the title to an immovable;
 - (10) the sale of any movable property at auction, by agreement or through a third person, the disposition of such property by other means in accordance with the procedures in force and the moving and storage of such property;
 - (11) the receipt, audit, recovery or liquidation of financial products;
 - (12) the receipt, management or liquidation of the content of a safety deposit box;
 - (13) the valuation and safekeeping of unclaimed financial products;
 - (14) authorization to transfer a retirement savings plan to a registered retirement savings fund;
 - (15) authorization to convert an annuity contract or a pension plan into a locked-in retirement account or to convert that account into a life income fund;
 - (16) the opening, transfer or closing of an account with a broker or another third person;
 - (17) the management, conversion or transfer of a personal or joint portfolio from one broker to another;
 - (18) the security deed in relation to securities, for the purpose of obtaining a duplicate of a lost or destroyed certificate;
 - (19) transactions relating to the management or liquidation of securities in registered form;
 - (20) the inspection conducted or ordered for unclaimed property, in accordance with section 33 of the Unclaimed Property Act;
 - (21) the sitting on a board of directors of a legal person and the administration or dissolution of a legal person, including the signing of legal notices and any document relating to the rights attached to securities administered by the Minister of Revenue;
 - (22) fiscal laws, in particular a fiscal law within the meaning of section 1 of the Tax Administration Act (R.S.Q., c. A-6.002);
 - (23) the redirection of mail or the termination of service by the postmaster; and
 - (24) the rendering of accounts and the handing over of property to persons entitled to it on termination of the administration of the Minister of Revenue.
- 27.** A financial management officer, a socioeconomic research and planning officer or a computer and administrative processes analyst who is governed by the collective labour agreement for professionals is authorized to sign any document in connection with
- (1) the obtaining of documents in order to take jurisdiction;
 - (2) the notice of quality referred to in section 16 of the Unclaimed Property Act (R.S.Q., c. B-5.1);
 - (3) the recovery of financial products;
 - (4) the valuation and safekeeping of unclaimed financial products;
 - (5) the sale of any security in registered form, up to a value not in excess of \$5,000, and the opening, transfer or closing of an account with a broker;
 - (6) the sale of any movable property at auction, their abandonment or destruction in accordance with the procedures in force;
 - (7) the redirection of mail or the termination of service by the postmaster; and

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

28. An administration technician who is governed by the collective labour agreement for public servants is authorized to sign any document in connection with

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

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

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

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

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

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

29. An office clerk who is governed by the collective labour agreement for public servants is authorized to sign any document in connection with

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

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

(3) the sale of any movable property at auction; and

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

§2. – DIRECTION DES SUCCESSIONS NON RÉCLAMÉES

30. The director of unclaimed successions is authorized to sign any document in connection with

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

(2) the inventory for unclaimed property prescribed under section 14 of the Unclaimed Property Act (R.S.Q., c. B-5.1);

(3) the notice setting out the Minister of Revenue's capacity as administrator of every immovable entrusted to the Minister of Revenue's administration in the manner provided for in section 17 of the Unclaimed Property Act, and cancellation of the notice in the manner provided for in that section;

(4) the notice of quality referred to in article 699 of the Civil Code or in section 16 of the Unclaimed Property Act;

(5) the notice of closure of inventory referred to in article 795 of the Civil Code, the notice of closure of account referred to in article 822 of the Code or the notice of end of liquidation referred to in article 700 of the Code;

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

(7) the discharge of any sum relating to a debt or the release of security;

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

(9) a settlement and a partition or a transaction referred to in section 23 of the Unclaimed Property Act, up to a value not in excess of \$100,000;

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

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

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

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

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

(15) a lease, as lessor;

(16) insurance;

(17) the deed of assignment of property or any other document incidental to the application of bankruptcy rules;

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

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

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

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

(22) the management, conversion or transfer of a personal or joint portfolio from one broker to another;

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

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

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

(26) fiscal laws, in particular a fiscal law within the meaning of section 1 of the Tax Administration Act (R.S.Q., c. A-6.002);

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

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

31. A financial management officer, a socioeconomic research and planning officer, a computer and administrative processes analyst or an administrative attaché who is governed by the collective labour agreement for professionals is authorized to sign any document in connection with

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

(2) the notice of quality referred to in article 699 of the Civil Code or in section 16 of the Unclaimed Property Act (R.S.Q., c. B-5.1);

(3) the notice of closure of inventory referred to in article 795 of the Civil Code, the notice of closure of account referred to in article 822 of the Code or the notice of end of liquidation referred to in article 700 of the Code;

(4) the notice setting out the Minister of Revenue's capacity as administrator of every immovable entrusted to the Minister of Revenue's administration in the manner provided for in section 17 of the Unclaimed Property Act, and cancellation of the notice in the manner provided for in that section;

(5) the valuation and safekeeping of unclaimed property;

(6) the sale of any movable property at auction or through a third person;

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

(8) a lease, as lessor;

(9) an offer to purchase immovable property in accordance with the conditions of the sale determined by the director of unclaimed successions;

(10) renewal of a hypothec on an immovable, up to \$50,000;

(11) a claim, acceptance of an indemnity or discharge in matters of insurance, up to \$50,000;

(12) the discharge of any sum relating to a debt or the release of security, up to \$5,000;

(13) the approval of a claim against unclaimed property, up to \$5,000;

(14) the sale of any security in registered form and the opening, transfer or closing of an account with a broker, in case of unclaimed successions, up to a value not in excess of \$5,000;

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

(16) the filing of fiscal returns;

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

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

32. An audit officer, an administration technician or a law clerk who is governed by the collective labour agreement for public servants is authorized to sign any document in connection with

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

(2) the discharge of any sum relating to a debt or the release of security, up to \$2,000;

(3) the valuation and safekeeping of unclaimed property;

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

(5) the sale of any movable property at auction or through a third person;

(6) an insurance claim;

(7) the approval of a claim against unclaimed property, up to \$2,000;

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

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

33. A public curatorship investigator who is governed by the collective labour agreement for public servants is authorized to sign any document in connection with

(1) the sale of any movable property at auction or by agreement; and

(2) the abandonment or destruction of any movable property in accordance with the procedures in force.

34. An office clerk who is governed by the collective labour agreement for public servants is authorized to sign any document in connection with

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

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

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

§3. – SERVICES CONTRACTS

35. The director of unclaimed financial products or the director of unclaimed successions is authorized to sign any services contract for an amount not exceeding \$25,000.

36. A financial management officer, a socioeconomic research and planning officer, a computer and administrative processes analyst or an administrative attaché who is governed by the collective labour agreement for professionals and who carries out duties at the Direction des produits financiers non réclamés or the Direction des successions non réclamées is authorized to sign any contract for an amount not exceeding \$1,000.

37. A public curatorship investigator who is governed by the collective labour agreement for public servants and who carries out duties at the Direction des successions non réclamées is authorized to sign a services contract for an amount not exceeding \$1,000.

DIVISION II

DIRECTION DES SERVICES ADMINISTRATIFS ET TECHNIQUES

38. The director of administrative and technical services or the head of the Service du soutien aux opérations des biens non réclamés is authorized to sign any document in connection with

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

(2) the notice of quality referred to in article 699 of the Civil Code or in section 16 of the Unclaimed Property Act (R.S.Q., c. B-5.1);

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

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

(5) a settlement and a partition or a transaction referred to in section 23 of the Unclaimed Property Act, up to a value not in excess of \$100,000;

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

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

- (8) the renewal of a debt secured by a hypothec;
- (9) the correction or ratification of the title to an immovable;
- (10) the sale of any movable property at auction, by agreement or through a third person, the disposition of such property by other means in accordance with the procedures in force and the moving and storage of such property;
- (11) the valuation and safekeeping of unclaimed financial products;
- (12) authorization to transfer a retirement savings plan to a registered retirement savings fund;
- (13) authorization to convert an annuity contract or a pension plan into a locked-in retirement account or to convert that account into a life income fund;
- (14) the opening, transfer or closing of an account with a broker or another third person;
- (15) the management, conversion or transfer of a personal or joint portfolio from one broker to another;
- (16) the security deed in relation to securities, for the purpose of obtaining a duplicate of a lost or destroyed certificate;
- (17) transactions relating to the management or liquidation of securities in registered form;
- (18) the sitting on a board of directors of a legal person and the administration or dissolution of a legal person, including the signing of legal notices and any document relating to the rights attached to securities administered by the Minister of Revenue;
- (19) fiscal laws, in particular a fiscal law within the meaning of section 1 of the Tax Administration Act (R.S.Q., c. A-6.002);
- (20) the redirection of mail or the termination of service by the postmaster;
- (21) the rendering of accounts and the handing over of property to persons entitled to it on termination of the administration of the Minister of Revenue; and
- (22) management of an advance of funds or a credit margin, up to \$10,000 per file.
- 39.** A financial management officer, a socioeconomic research and planning officer, a computer and administrative processes analyst or an administrative attaché who is governed by the collective labour agreement for professionals and who carries out duties in the Service du soutien aux opérations des biens non réclamés is authorized to sign any document in connection with
- (1) the obtaining of documents in order to take jurisdiction;
- (2) the notice of quality referred to in section 16 of the Unclaimed Property Act (R.S.Q., c. B-5.1);
- (3) the valuation and safekeeping of unclaimed property;
- (4) the sale of any movable property at auction;
- (5) the sale of any movable property at auction, their abandonment or destruction in accordance with the procedures in force;
- (6) the redirection of mail or the termination of service by the postmaster; and
- (7) the rendering of accounts and the handing over of property of a value not in excess of \$5,000 to persons entitled to it on termination of the administration of the Minister of Revenue.
- 40.** An administration technician who is governed by the collective labour agreement for public servants and who carries out duties in the Service du soutien aux opérations des biens non réclamés is authorized to sign any document in connection with
- (1) the obtaining of documents in order to take jurisdiction;
- (2) the valuation and safekeeping of unclaimed property;
- (3) the sale of any security in registered form, up to a value not in excess of \$2,000, and the opening, transfer or closing of an account with a broker;
- (4) the sale of any movable property at auction;
- (5) the redirection of mail or the termination of service by the postmaster; and
- (6) the rendering of accounts and the handing over of property of a value not in excess of \$2,000 to persons entitled to it on termination of the administration of the Minister of Revenue.

41. An office clerk who is governed by the collective labour agreement for public servants and who carries out duties in the Service du soutien aux opérations des biens non réclamés is authorized to sign any document in connection with

- (1) the obtaining of documents in order to take jurisdiction;
- (2) the valuation and safekeeping of unclaimed property; and
- (3) the redirection of mail or the termination of service by the postmaster.

DIVISION III FACSIMILE OF THE SIGNATURE OF THE PRESIDENT AND CHIEF EXECUTIVE OFFICER

42. A facsimile of the signature of the president and chief executive officer may be affixed to cheques drawn on an account held by the Minister of Revenue in a financial institution for the purposes of provisional administration of unclaimed property.

CHAPTER II OTHER DOCUMENTS

DIVISION I DIRECTIONS RÉGIONALES DE LA PERCEPTION

43. A regional collections director or a collections director is authorized to sign the documents required for the purposes of

- (1) the provisions referred to in sections 44 to 51;
- (2) sections 17.1 and 39 of the Tax Administration Act (R.S.Q., c. A-6.002); and
- (3) article 2771 of the Civil Code.

44. A head of a collections service at the Direction régionale de la perception (Capitale-Nationale and other regions) is authorized to sign the documents required for the purposes of

- (1) the provisions referred to in sections 45 to 51; and
- (2) section 1029.8.61.56 of the Taxation Act (R.S.Q., c. I-3).

45. Subject to section 44, a head of a collections service is authorized to sign the documents required for the purposes of

- (1) the provisions referred to in sections 46 to 51;
- (2) sections 45, 46 and 63 of the Succession Duty Act (R.S.Q., c. D-13.2);
- (3) section 52, the second paragraph of section 54 and section 76 of the Act to facilitate the payment of support (R.S.Q., c. P-2.2);
- (4) sections 415, 416, 416.1, 417, 417.1, 417.2 and 418 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1); and
- (5) section R345.100 of the International Fuel Tax Agreement.

46. A team leader – complex case collection who is governed by the collective labour agreement for professionals is authorized to sign the documents required for the purposes of

- (1) the provisions referred to in sections 47 to 51;
- (2) sections 17.4.1, 17.5, 17.5.1, 17.6, 17.7 and 17.9.1 and section 39 of the Tax Administration Act (R.S.Q., c. A-6.002) in relation to a formal demand other than that sent to an advocate or notary;

(3) sections 54 and 109 of the Bankruptcy and Insolvency Act (Revised Statutes of Canada, 1985, chapter B-3) concerning the appointment of a proxyholder; and

(4) section 6 of the Companies' Creditors Arrangement Act (Revised Statutes of Canada, 1985, chapter C-36) concerning the appointment of a proxyholder.

47. A team leader - tax collection officer who is governed by the collective labour agreement for public servants is authorized to sign the documents required for the purposes of

- (1) the provisions referred to in sections 49 and 50; and
- (2) section 17 of the Tax Administration Act (R.S.Q., c. A-6.002).

48. A collection adviser for complex cases who is governed by the collective labour agreement for professionals is authorized to sign the documents required for the purposes of

- (1) the provisions referred to in sections 49 and 50; and

(2) sections 34 and 37 of the Land Transfer Duties Act (R.S.Q., c. D-17).

49. A tax collection officer who is governed by the collective labour agreement for public servants is authorized to sign the documents required for the purposes of

(1) the provisions referred to in section 50;

(2) sections 9.2, 10, 12.0.3.1, 12.1, 13, 15 to 15.4, 16, 17.2 to 17.4, 30.4, 31.1.1 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 58.1, 71 and 94.1 of the Tax Administration Act (R.S.Q., c. A-6.002);

(3) sections 31.1.5R3, 31.1.5R5, 31.1.5R6 and 96R17 of the Regulation respecting fiscal administration (R.R.Q., c. A-6.002, r. 1);

(4) articles 794 and 1326 concerning the declaration of claim to the Public Curator, articles 1584, 1595 and 1641, article 1656 concerning the signing of an acquittance for subrogation, article 1697 concerning an acquittance for the amount provided for in the certificate of section 13 of the Tax Administration Act and articles 1769, 2345, 2631, 2654, 2743, 2745, 2746, 2956 and 2983 of the Civil Code;

(5) articles 191, 604, 643, 655.1 and 910.2 of the Code of Civil Procedure (R.S.Q., c. C-25);

(6) section 9.2 of the Companies Act (R.S.Q., c. C-38);

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

(8) sections 1001, 1033.2, 1033.5, 1033.6, 1033.7, 1033.9 and 1033.10 of the Taxation Act (R.S.Q., c. I-3);

(9) sections 13, 16, 22, 23, 29, 31, 37, 46, 48 to 50, 53 and the first paragraph of section 54 of the Act to facilitate the payment of support (R.S.Q., c. P-2.2);

(10) section 64 of the Act respecting the legal publicity of enterprises (R.S.Q., c. P-44.1);

(11) sections 17 and 365 of the Business Corporations Act (R.S.Q., c. S-31.1);

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

(13) sections R340, R910, R1240.300 and R1250.100 of the International Fuel Tax Agreement;

(14) sections 50(13), 50.1(1), 60(1.1), 81(1), 124(2) and 128(1) of the Bankruptcy and Insolvency Act (Revised Statutes of Canada, 1985, chapter B-3) concerning the delivery of a proof of claim;

(15) section 62 of the Bills of Exchange Act (Revised Statutes of Canada, 1985, chapter B-4) concerning endorsement of a cheque that is payable to two or more payees;

(16) sections 5.1(1), 12 and 18.2(1) of the Companies' Creditors Arrangement Act (Revised Statutes of Canada, 1985, chapter C-36) concerning the delivery of a proof of claim;

(17) section 209 of the Canada Business Corporations Act (Revised Statutes of Canada, 1985, chapter C-44); and

(18) section 21 of the Farm Debt Mediation Act (Statutes of Canada, 1997, chapter 21) concerning the realization of a security.

The tax collection officer is also authorized to sign the documents required to waive, in advance, the application of articles 795 and 796 of the Civil Code concerning the publication of an inventory, of article 806 of that Code concerning the annual rendering of accounts, of article 811 of that Code concerning the homologation by the court of a payment proposal, of article 822 of that Code concerning the publication of the closure of the account and of article 1330 of that Code concerning the publication of a notice of closure.

50. An office clerk who is governed by the collective labour agreement for public servants is authorized to sign the documents required for the purposes of

(1) sections 14, 30.1, 31 and 31.1 of the Tax Administration Act (R.S.Q., c. A-6.002); and

(2) sections 13, 67 and 72 of the Family Orders and Agreements Enforcement Assistance Act (Revised Statutes of Canada, 1985, chapter 4, 2nd Supplement).

DIVISION II

DIRECTION DES SERVICES ADMINISTRATIFS ET TECHNIQUES

51. An adviser specialized in collection and support who is governed by the collective labour agreement for professionals is authorized to sign the documents required for the purposes of

(1) section 10 of the Tax Administration Act (R.S.Q., c. A-6.002); and

(2) articles 2960 and 3044 of the Civil Code.

DIVISION III FACSIMILE

52. A facsimile of the signature of the holder of a position referred to in sections 43 to 51 may be affixed to the documents he or she is authorized to sign under those sections, except the documents required for the purposes of article 2631 of the Civil Code.

TITLE IV DIRECTION GÉNÉRALE DE LA PLANIFICATION, DE L'ADMINISTRATION ET DE LA RECHERCHE

53. The senior director of research and innovation, the director of the Bureau de la lutte contre l'évasion fiscale or the director of abusive tax planning control at the Direction principale de la recherche et de l'innovation is authorized to sign the documents required for the purposes of

(1) the provisions referred to in sections 54 to 56; and

(2) section 39 of the Tax Administration Act (R.S.Q., c. A-6.002).

54. A service head at the Bureau de la lutte contre l'évasion fiscale at the Direction principale de la recherche et de l'innovation is authorized to sign the documents required for the purposes of

(1) the provisions referred to in sections 55 and 56;

(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 Tax Administration Act (R.S.Q., c. A-6.002);

(3) article 2631 of the Civil Code;

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

(5) section 9.2 of the Companies Act (R.S.Q., c. C-38);

(6) 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);

(7) section 64 of the Act respecting the legal publicity of enterprises (R.S.Q., c. P-44.1);

(8) sections 17 and 365 of the Business Corporations Act (R.S.Q., c. S-31.1);

(9) 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., T-0.1); and

(10) section 442R4 of the Regulation respecting the Québec sales tax (R.R.Q., c. T-01, r. 2).

55. A financial management officer who is governed by the collective labour agreement for professionals or a tax audit officer who is governed by the collective labour agreement for public servants and who carries out duties in the Bureau de la lutte contre l'évasion fiscale or in the Direction de la lutte contre les planifications fiscales abusives at the Direction principale de la recherche et de l'innovation is authorized to sign the documents required for the purposes of

(1) the provisions referred to in section 56;

(2) sections 21 and 42 of the Tax Administration Act (R.S.Q., c. A-6.002); and

(3) 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. A socioeconomic research and planning officer or a computer and administrative processes analyst who is governed by the collective labour agreement for professionals and who carries out duties in the Bureau de la lutte contre l'évasion fiscale or in the Direction de la lutte contre les planifications fiscales abusives at the Direction principale de la recherche et de l'innovation is authorized to sign the documents required for the purposes of

(1) sections 12.2, 30, 58.1 and 94.1 of the Tax Administration Act (R.S.Q., c. A-6.002); 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. The director of tax audit technology research at the Direction principale de la recherche et de l'innovation is authorized to sign the documents required for the purposes of sections 350.56 and 350.57 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1).

TITLE V DIRECTION GÉNÉRALE DES PARTICULIERS

CHAPTER I DIRECTION PRINCIPALE DES PENSIONS ALIMENTAIRES

58. The senior director of support, a director of support or a head of an order management service or a financial management officer, a socio-economic research and planning officer or a computer and administrative processes analyst who is governed by the collective labour agreement for professionals or a support payment management clerk who is governed by the collective labour agreement for public servants is authorized to sign the documents required for the purposes of

(1) articles 794 and 1326 of the Civil Code concerning the declaration of claim to the Public Curator;

(2) sections 5, 8, 13, 16, 19, 22, 23, 29, 31, 34, 36, 37, 46, 48, 53 and 76 of the Act to facilitate the payment of support (R.S.Q., c. P-2.2); and

(3) section 13 of the Family Orders and Agreements Enforcement Assistance Act (Revised Statutes of Canada, 1985, chapter 4, 2nd Supplement).

The holder of one of the positions referred to in the first paragraph is also authorized to sign the documents required to waive, in advance, the application of articles 795 and 796 of the Civil Code concerning the publication of an inventory, of article 806 of that Code concerning the annual rendering of accounts, of article 811 of that Code concerning the homologation by the court of a payment proposal, of article 822 of that Code concerning the publication of the closure of the account and of article 1330 of that Code concerning the publication of a notice of closure.

A facsimile of the signature of the holder of a position referred to in the first paragraph may be affixed to the documents required for the purposes of the provisions referred to in subparagraphs 2 and 3 of the first paragraph.

59. An office clerk governed by the collective labour agreement for public servants is authorized to sign the documents required for the purposes of section 13 of the Family Orders and Agreements Enforcement Assistance Act (Revised Statutes of Canada, 1985, chapter 4, 2nd Supplement).

A facsimile of the signature of a holder of the position referred to in the first paragraph may be affixed to the documents required for the purposes of the provision referred to in the first paragraph.

CHAPTER II DIRECTION PRINCIPALE DE LA COTISATION DES PARTICULIERS

60. The senior director of the assessment of individuals is authorized to sign the documents required for the purposes of

(1) the provisions referred to in the first paragraph of sections 61 to 63, sections 64 and 65 and the first paragraph of section 66; and

(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).

DIVISION I DIRECTION DE LA COMPTABILISATION ET DE LA NON-PRODUCTION DES DÉCLARATIONS DE PARTICULIERS

61. The director of the Direction de la comptabilisation et de la non-production des déclarations de particuliers is authorized to sign the documents required for the purposes of

(1) the provisions referred to in the first paragraph of sections 62 and 63;

(2) section 39 of the Tax Administration Act (R.S.Q., c. A-6.002); and

(3) article 2631 of the Civil Code.

A facsimile of the signature of the holder of the position referred to in the first paragraph may be affixed to the documents required for the purposes of the first paragraph of section 39 and section 94.1 of the Tax Administration Act and paragraph *f* of subsection 2 of section 1000 and 1001 of the Taxation Act (R.S.Q., c. I-3).

62. A service head is authorized to sign the documents required for the purposes of

(1) the provisions referred to in the first paragraph of section 63;

(2) sections 36 and 86 of the Tax Administration Act (R.S.Q., c. A-6.002);

(3) sections 1051.1, 1051.2, 1056.4, 1056.4.0.1, 1098, 1100 and 1102.1 of the Taxation Act (R.S.Q., c. I-3); and

(4) the second paragraph of section 45 of the Act respecting the application of the Taxation Act (R.S.Q., c. I-4).

A facsimile of the signature of a holder of the position referred to in the first paragraph may be affixed to the documents required for the purposes of the first paragraph of section 39 in relation to a formal demand other than that sent to an advocate or notary and section 94.1 of the Tax Administration Act and paragraph *f* of subsection 2 of section 1000 and section 1001 of the Taxation Act.

63. A tax audit officer, an information officer or an office clerk who is governed by the collective labour agreement for public servants is authorized to sign the documents required for the purposes of

(1) sections 12.2, 30, 30.1 and 31, the first paragraph of section 39 in relation to a formal demand other than that sent to an advocate or notary and sections 58.1 and 94.1 of the Tax Administration Act (R.S.Q., c. A-6.002); and

(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).

A facsimile of the signature of the holder of a position referred to in the first paragraph may be affixed to the documents required for the purposes of the first paragraph of section 39 in relation to a formal demand other than that sent to an advocate or notary and section 94.1 of the Tax Administration Act and paragraph *f* of subsection 2 of section 1000 and 1001 of the Taxation Act.

DIVISION II DIRECTIONS DE LA COTISATION DES PARTICULIERS

64. A director of the assessment of individuals is authorized to sign the documents required for the purposes of

(1) the provisions referred to in section 65 and the first paragraph of section 66;

(2) sections 34, 35, 35.5, 35.6 and 39 of the Tax Administration Act (R.S.Q., c. A-6.002);

(3) article 2631 of the Civil Code;

(4) sections 7.3, 325, 359.12.1, 361 and 581 of the Taxation Act (R.S.Q., c. I-3); and

(5) section 130R13 of the Regulation respecting the Taxation Act (R.R.Q., c. I-3, r. 1).

65. A service head is authorized to sign the documents required for the purposes of

(1) the provisions referred to in the first paragraph of section 66;

(2) section 36, section 37.1 in relation to the refusal of an application for registration to make an electronic filing of a fiscal return required under section 1000 of the Taxation Act (R.S.Q., c. I-3), the first paragraph of section 39 in relation to a formal demand other than that sent to an advocate or notary and sections 42, 71 and 86 of the Tax Administration Act (R.S.Q., c. A-6.002);

(3) 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, subparagraph *d* of the second paragraph of section 677, subparagraphs ii and iii of subparagraph *f* of the first paragraph of section 832.23, subparagraphs ii and iii of subparagraph *f* of the first paragraph of section 832.24, subparagraph ii of subparagraph *i* of the first paragraph of section 935.12 in relation to the definition of “eligible amount”, paragraph *d* of section 935.13, paragraph *f* of subsection 2 of section 1000 and sections 1001, 1006, 1056.4, 1056.4.0.1, 1098, 1100 and 1102.1 of the Taxation Act; and

(4) the second paragraph of section 45 of the Act respecting the application of the Taxation Act (R.S.Q., c. I-4).

66. A financial management officer or a tax research officer who is governed by the collective labour agreement for professionals or a tax audit officer or an office clerk who is governed by the collective labour agreement for public servants is authorized to sign the documents required for the purposes of

(1) sections 14, 31, 58.1 and 94.1 of the Tax Administration Act (R.S.Q., c. A-6.002); and

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

A facsimile of the signature of the holder of a position referred to in the first paragraph may be affixed to the documents required for the purposes of section 94.1 of the Tax Administration Act.

CHAPTER III DIRECTIONS RÉGIONALES DU CONTRÔLE FISCAL DES PARTICULIERS

67. A regional director of tax audit of individuals is authorized to sign the documents required for the purposes of

(1) the provisions referred to in the first paragraph of sections 68 to 70; and

(2) the second paragraph of section 45 of the Act respecting the application of the Taxation Act (R.S.Q., c. I-4).

A facsimile of the signature of a holder of the position referred to in the first paragraph may be affixed to the documents required for the purposes of section 94.1 of the Tax Administration Act (R.S.Q., c. A-6.002).

68. A director of tax audit is authorized to sign the documents required for the purposes of

(1) the provisions referred to in the first paragraph of sections 69 and 70; and

(2) section 39 of the Tax Administration Act (R.S.Q., c. A-6.002).

A facsimile of the signature of a holder of the position mentioned in the first paragraph may be affixed to the documents required for the purposes of section 94.1 of the Tax Administration Act.

69. A service head of tax audit is authorized to sign the documents required for the purposes of

(1) the provisions referred to in the first paragraph of section 70;

(2) sections 21, 30.1, 34, 35, 35.5 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 42, 71 and 86 of the Tax Administration Act (R.S.Q., c. A-6.002);

(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);

(4) section 130R13 of the Regulation respecting the Taxation Act (R.R.Q., c. I-3, r. 1); and

(5) section 34.0.0.4 of the Act respecting the Régie de l'assurance maladie du Québec (R.S.Q., c. R-5).

A facsimile of the signature of a holder of the position referred to in the first paragraph may be affixed to the documents required for the purposes of section 94.1 of the Tax Administration Act.

70. A financial management officer who is governed by the collective labour agreement for professionals or a tax audit officer who is governed by the collective labour agreement for public servants is authorized to sign the documents required for the purposes of

(1) sections 12.2, 31, 35.6, 58.1 and 94.1 of the Tax Administration Act (R.S.Q., c. A-6.002);

(2) articles 1769 and 2631 of the Civil Code; and

(3) the first paragraph of section 6.3, paragraph *c* of section 21.4.10, paragraph *b* and subparagraph *i* of subparagraphs *c* and *d* of the first paragraph of section 21.4.11, sections 42.15, 84.1, 85 and 98, the second paragraph of section 647 and sections 736.3, 737.18.6.3, 737.18.29.2, 737.19.3, 737.22.0.0.1.2, 737.22.0.0.5.2, 1029.6.0.1.8 and 1029.8.61.63 of the Taxation Act (R.S.Q., c. I-3).

A facsimile of the signature of the holder of a position referred to in the first paragraph may be affixed to the documents required for the purposes of section 94.1 of the Tax Administration Act.

CHAPTER IV DIRECTION PRINCIPALE DES SERVICES À LA CLIENTÈLE DES PARTICULIERS

71. The senior director of client services for individuals is authorized to sign the documents required for the purposes of

(1) the provisions referred to in the first paragraph of sections 72 to 74; and

(2) the second paragraph of section 45 of the Act respecting the application of the Taxation Act (R.S.Q., c. I-4).

A facsimile of the signature of the holder of the position referred to in the first paragraph may be affixed to the documents required for the purposes of section 94.1 of the Tax Administration Act (R.S.Q., c. A-6.002).

72. A regional director of client services for individuals or the director of service delivery assistance is authorized to sign the documents required for the purposes of the provisions referred to in the first paragraph of sections 73 and 74.

A facsimile of the signature of the holder of a position referred to in the first paragraph may be affixed to the documents required for the purposes of section 94.1 of the Tax Administration Act (R.S.Q., c. A-6.002) and section 1016 of the Taxation Act (R.S.Q., c. I-3).

73. The service head of a Centre d'assistance aux services à la clientèle or a service head of client services for individuals is authorized to sign the documents required for the purposes of

(1) the provisions referred to in the first paragraph of section 74;

(2) sections 21, 30.1, 34, 35, 35.5, 36, 42, 71 and 86 of the Tax Administration Act (R.S.Q., c. A-6.002);

(3) article 2654 of the Civil Code;

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

(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);

(6) section 130R13 of the Regulation respecting the Taxation Act (R.R.Q., c. I-3, r. 1); and

(7) section 34.0.0.4 of the Act respecting the Régie de l'assurance maladie du Québec (R.S.Q., c. R-5).

A facsimile of the signature of the holder of a position referred to in the first paragraph may be affixed to the documents required for the purposes of section 94.1 of the Tax Administration Act and article 66 of the Code of Penal Procedure and for the purposes of section 1016 of the Taxation Act.

74. A financial management officer or a tax research officer who is governed by the collective labour agreement for professionals or a tax audit officer, an information officer or an office clerk who is governed by the collective labour agreement for public servants is authorized to sign the documents required for the purposes of

(1) sections 12.2, 30, 31, 35.6, 58.1 and 94.1 of the Tax Administration Act (R.S.Q., c. A-6.002);

(2) articles 1769 and 2631 of the Civil Code; and

(3) the first paragraph of section 6.3, paragraph *c* of section 21.4.10, paragraph *b* and subparagraph *i* of subparagraphs *c* and *d* of the first paragraph of section 21.4.11, sections 84.1, 85 and 98, the second paragraph of section 647 and sections 736.3, 737.18.6.3, 737.18.29.2, 737.19.3, 737.22.0.0.1.2, 737.22.0.0.5.2, 1016, 1029.6.0.1.8 and 1029.8.61.63 of the Taxation Act (R.S.Q., c. I-3).

A facsimile of the signature of the holder of a position referred to in the first paragraph may be affixed to the documents required for the purposes of section 94.1 of the Tax Administration Act and section 1016 of the Taxation Act.

TITLE VI DIRECTION GÉNÉRALE DES ENTREPRISES

CHAPTER I DIRECTION PRINCIPALE DE LA VÉRIFICATION DES ENTREPRISES 4

75. The senior director of business audits 4 is authorized to sign the documents required for the purposes of

(1) the provisions referred to in the first and second paragraphs of section 76, the first paragraph of section 78, section 79 and the first paragraph of sections 80 to 86;

(2) sections 17.2 and 17.4 of the Tax Administration Act (R.S.Q., c. A-6.002); and

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

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

(5) sections 985.9.2R2 and 985.9.2R3 of the Regulation respecting the Taxation Act (R.R.Q., c. I-3, r. 1).

A facsimile of the signature of the holder of the position referred to in the first paragraph may be affixed to the documents required for the purposes of article 66 of the Code of Penal Procedure, paragraph *f* of subsection 2 of section 1000 and section 1001 of the Taxation Act and sections 985.9.2R2 and 985.9.2R3 of the Regulation respecting the Taxation Act.

76. The director of mandataires is authorized to sign the documents required for the purposes of

(1) the provisions referred in the first paragraph of section 78, section 79 and the first paragraph of section 80;

(2) section 39 of the Tax Administration Act (R.S.Q., c. A-6.002);

(3) subparagraph *e* of the second paragraph of section 21.4.33, 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);

(4) section 130R13 of the Regulation respecting the Taxation Act (R.R.Q., c. I-3, r. 1).

The holder of the position referred to in the first paragraph, who is designated by the Minister of Revenue to act in the stead of the commissioner for the purposes of the International Fuel Tax Agreement, is also authorized to sign, within the limits of the position holder's duties, the documents required for the purposes of sections R340, R420.100, R1250.100, R1360.200 and R1450.200 of that Agreement.

A facsimile of the signature of the holder of the position referred to in the first paragraph may be affixed to the documents required for the purposes of the first paragraph of section 39 of the Act.

77. A head of the tax rebate application service at the Direction des mandataires is authorized to sign the documents required for the purposes of the provisions referred to in the first paragraph of section 78, section 79 and the first paragraph of section 80.

A facsimile of the signature of a holder of the position referred to in the first paragraph may be affixed to the documents required for the purposes of the first paragraph of section 39 of the Tax Administration Act (R.S.Q., c. A-6.002) and sections 416.1, 417, 417.1, 417.2 and 418 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1).

78. Subject to section 77, a service head at the Direction des mandataires is authorized to sign the documents required for the purposes of

(1) the provisions referred to in section 79 and the first paragraph of section 80;

(2) sections 17.3, 17.4.1, 17.5, 17.5.1, 17.6, 34, 35, 35.5 and 36, section 39 in relation to a formal demand other than that sent to an advocate or notary and sections 71 and 86 of the Tax Administration Act (R.S.Q., c. A-6.002);

(3) articles 1769 and 2631 of the Civil Code;

(4) section 9.2 of the Companies Act (R.S.Q., c. C-38);

(5) paragraph *h* of section 6.1, sections 6.2, 6.3, 6.7, 7.12 and 11.1 of the Tobacco Tax Act (R.S.Q., c. I-2);

(6) paragraph *f* of section 1.2 of the Regulation respecting the application of the Tobacco Tax Act (R.R.Q., c. I-2, r. 1);

(7) section 64 of the Act respecting the legal publicity of enterprises (R.S.Q., c. P-44.1);

(8) sections 17 and 365 of the Business Corporations Act (R.S.Q., c. S-31.1);

(9) sections 56 and 75.1, subparagraph *c* of paragraph 1 of section 75.9, sections 202, 297.1.3, 297.1.4, 297.1.6, 297.1.7, 317.1, 317.2, 339, 340, 341, 341.0.1, 343, 344, 345, 350.15, 350.16, 411.1, 415, 416, 416.1, 417, 417.1, 417.2 and 418, paragraph 1 of section 433.9, subparagraph 3 of the second paragraph of section 434 and sections 458.1.2, 458.6, 473.3, 473.7, 475, 476, 477, 494, 495, 498, 505, 526.1, 526.2, 528, 532, 538, 539, 541.31 and 541.43 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1);

(10) section 442R4 of the Regulation respecting the Québec sales tax (R.R.Q., c. T-0.1, r. 2);

(11) sections 13 and 14.1, paragraph *h* of section 27.1 and sections 27.2, 27.3, 27.7, 33, 50.0.6, 50.0.9 and 53 of the Fuel Tax Act (R.S.Q., c. T-1);

(12) the third paragraph of section 10R2, the second paragraph of section 10.2R2 and paragraph *f* of section 27.1R1 of the Regulation respecting the application of the Fuel Tax Act (R.R.Q., c. T-1, r. 1); and

(13) sections R325, R345.100, R345.200, R345.300, R410.100, R510.200, R640 and R1250.100 of the International Fuel Tax Agreement.

A facsimile of the signature of a holder of the position referred to in the first paragraph may be affixed to the documents required for the purposes of the first paragraph of section 39 of the Tax Administration Act in relation to a formal demand other than that sent to an advocate or notary and sections 350.23.9, 350.23.10, 416, 416.1, 417, 417.1, 417.2, 418, 427.5 and 427.6 of the Act respecting the Québec sales tax.

79. A financial management officer (expert level) who is governed by the collective labour agreement for professionals or a tax audit officer (main class) who is governed by the collective labour agreement for public servants and who carries out duties in one of the tax rebate application services in the Direction des mandataires is authorized to sign the documents required for the purposes of

(1) the provisions referred to in section 80; and

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

80. Subject to section 79, a financial management officer who is governed by the collective labour agreement for professionals or a tax audit officer or an office clerk who is governed by the collective labour agreement for public servants and who carries out duties in the Direction des mandataires is authorized to sign the documents required for the purposes of

(1) sections 12.2, 21, 30, 30.1, 31, 31.1, 35.6, 42, 58.1 and 94.1 of the Tax Administration Act (R.S.Q., c. A-6.002); and

(2) sections 350.23.9, 350.23.10, 427.5 and 427.6 of the Act respecting the Québec Sales Tax (R.S.Q., c. T-0.1).

A facsimile of the signature of a holder of a position referred to in the first paragraph may be affixed to the documents required for the purposes of sections 350.23.9, 350.23.10, 427.5 and 427.6 of the Act respecting the Québec Sales Tax.

81. The director of business tax credit audits or the director of business tax audits is authorized to sign the documents required for the purposes of

(1) the provisions referred to in the first paragraph of sections 82, 83 and 86; and

(2) section 130R13 of the Regulation respecting the Taxation Act (R.R.Q., c. I-3, r. 1).

A facsimile of the signature of the holder of a position referred to in the first paragraph may be affixed to the documents required for the purposes of the first paragraph of section 39 of the Tax Administration Act (R.S.Q., c. A-6.002), 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).

82. The director of employers is authorized to sign the documents required for the purposes of

(1) the provisions referred to in the first paragraph of sections 84 and 86;

(2) section 39 of the Tax Administration Act (R.S.Q., c. A-6.002); and

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

A facsimile of the signature of the holder of the position referred to in the first paragraph may be affixed to the documents required for the purposes of the first paragraph of section 39 of the Tax Administration Act, paragraph *f* of subsection 2 of section 1000 and sections 1001, 1016, 1051.1 and 1051.2 of the Taxation Act.

83. A service head in the Direction du contrôle fiscal des crédits d'impôt des sociétés or the Direction du contrôle fiscal des sociétés is authorized to sign the documents required for the purposes of

(1) the provisions referred to in the first paragraph of section 86;

(2) sections 17.3, 17.4.1, 17.5, 17.5.1, 17.6, 34, 35.5 and 36, section 37.1 relating to the refusal of an application for registration to make an electronic filing of a fiscal return required under section 1000 of the Taxation Act (R.S.Q., c. I-3), section 39 in relation to a formal demand other than that sent to an advocate or notary and sections 71 and 86 of the Tax Administration Act (R.S.Q., c. A-6.002);

(3) articles 1769 and 2631 of the Civil Code;

(4) section 64.2 of the Act respecting international financial centres (R.S.Q., c. C-8.3);

(5) section 9.2 of the Companies Act (R.S.Q., c. C-38);

(6) 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, 500, 581, 725.1.6 and 726.6.2, subparagraphs ii and iii of subparagraph *f* of the first paragraph of section 832.24, sections 895, 895.0.1, 898.1 and 905.0.19, subparagraph ii of subparagraph *i* of the first paragraph of section 935.12 in relation to the definition of “eligible amount”, paragraph *d* of section 935.13, sections 965.5, 965.11.13, 965.11.19.3, 1006, 1029.7.6, 1029.7.9, 1056.4, 1056.4.0.1, 1098, 1100 and 1102.1 and subsection 1 of section 1168 of the Taxation Act;

(7) the second paragraph of section 45 of the Act respecting the application of the Taxation Act (R.S.Q., c. I-4);

(8) section 64 of the Act respecting the legal publicity of enterprises (R.S.Q., c. P-44.1); and

(9) sections 17 and 365 of the Business Corporations Act (R.S.Q., c. S-31.1).

A facsimile of the signature of a holder of a position referred to in the first paragraph may be affixed to the documents required for the purposes of the first paragraph of section 39 of the Tax Administration Act in relation to a formal demand other than that sent to an advocate or notary, section 7.0.6 and paragraph *f* of subsection 2 of section 1000 and section 1001 of the Taxation Act.

84. A service head in the Direction des employeurs is authorized to sign the documents required for the purposes of

(1) the provisions referred to in the first paragraph of section 86;

(2) sections 17.3, 17.4.1, 17.5, 17.5.1, 17.6, 34, 35, 35.5 and 36, section 39 in relation to a formal demand other than that sent to an advocate or notary and sections 71 and 86 of the Tax Administration Act (R.S.Q., c. A-6.002);

(3) articles 1769 and 2631 of the Civil Code;

(4) section 9.2 of the Companies Act (R.S.Q., c. C-38);

(5) section 64 of the Act respecting the legal publicity of enterprises (R.S.Q., c. P-44.1);

(6) section 34.0.0.4 of the Act respecting the Régie de l'assurance maladie du Québec (R.S.Q., c. R-5); and

(7) sections 17 and 365 of the Business Corporations Act (R.S.Q., c. S-31.1).

A facsimile of the signature of a holder of the position referred to in the first paragraph may be affixed to the documents required for the purposes of the first paragraph of section 39 of the Tax Administration 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 section 1001 of the Taxation Act (R.S.Q., c. I-3).

85. A financial management officer (expert level) who is governed by the collective labour agreement for professionals or a tax audit officer (main class) who is governed by the collective labour agreement for public servants and who carries out duties in the Direction du contrôle fiscal des crédits d'impôts des sociétés, in the Direction du contrôle fiscal des sociétés or in the Direction des employeurs is authorized to sign the documents required for the purposes of the provisions referred to in the first paragraph of section 86.

A facsimile of the signature of a holder of a position referred to in the first paragraph may be affixed to the documents required for the purposes of sections 7.0.6, 1016, 1051.1 and 1051.2 of the Taxation Act (R.S.Q., c. I-3).

86. Subject to section 85, a financial management officer who is governed by the collective labour agreement for professionals or a tax audit officer or an office clerk who is governed by the collective labour agreement for public servants and who carries out duties in the Direction du contrôle fiscal des crédits d'impôts des sociétés, in the Direction du contrôle fiscal des sociétés or in the Direction des employeurs is authorized to sign the documents required for the purposes of

(1) sections 12.2, 21, 30, 30.1, 31, 31.1 and 35.6, the first paragraph of section 39 in relation to a formal demand other than that sent to an advocate or notary and sections 42, 58.1 and 94.1 of the Tax Administration Act (R.S.Q., c. A-6.002); and

(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 42.15, 84.1, 85, 98, 165.4, 520.1 and 522, the second paragraph of section 647, the fourth paragraph of section 736, 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).

A facsimile of the signature of a holder of a position referred to in the first paragraph may be affixed to the documents required for the purposes of the first paragraph of section 39 of the Tax Administration Act in relation to a formal demand other than that sent to an advocate or notary and sections 7.0.6, 1016, 1051.1 and 1051.2 of the Taxation Act.

CHAPTER II OTHER BUSINESS AUDIT MAIN DIRECTORATES

87. The senior director of business audits 1 is authorized to sign the documents required for the purposes of the provisions referred to in the first paragraph of sections 89 and 90, section 91, the first paragraph of sections 92 and 94 to 98 and section 99.

A facsimile of the signature of the holder of the position referred to 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 (R.R.Q., c. I-3, r. 1).

88. The senior director of business audits 2 is authorized to sign the documents required for the purposes of the provisions referred to in the first paragraph of sections 89 and 90, section 91, the first paragraph of sections 93, 94 and 96 to 98 and section 99.

A facsimile of the signature of the holder of the position referred to 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 (R.R.Q., c. I-3, r. 1).

89. The senior director of business audits 3 is authorized to sign the documents required for the purposes of

(1) the provisions referred to in the first paragraph of section 90, section 91, the first paragraph of sections 94 and 96 to 98 and section 99;

(2) section 17.2 and 17.4 of the Tax Administration Act (R.S.Q., c. A-6.002); and

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

A facsimile of the signature of the holder of the position referred to 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 and sections 985.9.2R2 and 985.9.2R3 of the Regulation respecting the Taxation Act (R.R.Q., c. I-3, r. 1).

90. The director of the Bureau de Toronto at the Direction principale de la vérification des entreprises 1 is authorized to sign the documents required for the purposes of

(1) sections 21, 31, 34, 35, 35.5, 35.6, 39, 58.1, 71 and 94.1 of the Tax Administration Act (R.S.Q., c. A-6.002);

(2) article 2631 of the Civil Code;

(3) sections 9.2 of the Companies Act (R.S.Q., c. C-38);

(4) sections 7.10 and 7.12 of the Tobacco Tax Act (R.S.Q., c. I-2);

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

(6) section 130R13 of the Regulation respecting the Taxation Act (R.R.Q., c. I-3, r. 1);

(7) the second paragraph of section 45 of the Act respecting the application of the Taxation Act (R.S.Q., c. I-4);

(8) section 64 of the Act respecting the legal publicity of enterprises (R.S.Q., c. P-44.1);

(9) section 34.0.0.4 of the Act respecting the Régie de l'assurance maladie du Québec (R.S.Q., c. R-5);

(10) sections 17 and 365 of the Business Corporations Act (R.S.Q., c. S-31.1);

(11) sections 56 and 202, subparagraph 3 of the second paragraph of section 434 and section 532 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1); and

(12) sections 14.1, 33, 35, 36 and 53 of the Fuel Tax Act (R.S.Q., c. T-1).

A financial management officer who is governed by the collective labour agreement for professionals or a tax audit officer who is governed by the collective labour agreement for public servants is, to the extent that the public servant is under the immediate authority of the holder of the position referred to in the first paragraph, authorized to sign the documents required for the purposes of section 94.1 of the Tax Administration Act and article 2631 of the Civil Code.

91. The holder of a position at the Direction principale de la vérification des entreprises 1 and who is designated by the Minister of Revenue to act as commissioner responsible for the administration of the International Fuel Tax Agreement is authorized to sign the documents required for the purposes of sections R340, R420.100, R1250.100 and R1360.200 of that Agreement.

92. The director of audit 1 at the Direction principale de la vérification des entreprises 1 is authorized to sign the documents required for the purposes of

(1) the provisions referred to in the first paragraph of sections 94 to 98 and section 99; and

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

A facsimile of the signature of the holder of the position referred to 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).

93. The director of audit 3 at the Direction principale de la vérification des entreprises 2 is authorized to sign the documents required for the purposes of

(1) the provisions referred to in the first paragraph of sections 94 and 96 to 98 and section 99; and

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

A facsimile of the signature of the holder of the position referred to 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).

94. Subject to sections 92 and 93, a director of audit is authorized to sign the documents required for the purposes of

(1) the provisions referred to in the first paragraph of sections 96 to 98 and section 99; and

(2) section 39 of the Tax Administration Act (R.S.Q., c. A-6.002).

A facsimile of the signature of a holder of the position referred to 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).

95. The head of audit service A (Québec) at the Direction de la vérification 1 in the Direction principale de la vérification des entreprises 1 is authorized to sign the documents required for the purposes of

(1) the provisions referred to in the first paragraph of sections 96 to 98 and section 99; and

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

A facsimile of the signature of the holder of the position referred to in the first paragraph may be affixed to the documents required for the purposes of the first paragraph of section 39 of the Tax Administration Act (R.S.Q., c. A-6.002) 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).

96. Subject to section 95, an audit service head in any of the directorates of audit is authorized to sign the documents required for the purposes of

(1) the provisions referred to in the first paragraph of sections 97 and 98 and section 99;

(2) sections 17.3, 17.4.1, 17.5, 17.6, 31.1, 34, 35, 35.5 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 42 and 86 of the Tax Administration Act (R.S.Q., c. A-6.002);

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

(4) section 64.2 of the Act respecting international financial centres (R.S.Q., c. C-8.3);

(5) section 9.2 of the Companies Act (R.S.Q., c. C-38);

(6) paragraph *h* of section 6.1 and sections 6.2, 6.3, 6.7, 7.10, 7.12 and 11.1 of the Tobacco Tax Act (R.S.Q., c. I-2);

(7) paragraph *f* of section 1.2 of the Regulation respecting the application of the Tobacco Tax Act (R.R.Q., c. I-2. r. 1);

(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);

(9) sections 130R13, 985.9.2R2 and 985.9.2R3 of the Regulation respecting the Taxation Act (R.R.Q., c. I-3, r. 1);

(10) the second paragraph of section 45 of the Act respecting the application of the Taxation Act (R.S.Q., c. I-4);

(11) section 64 of the Act respecting the legal publicity of enterprises (R.S.Q., c. P-44.1);

(12) section 34.0.0.4 of the Act respecting the Régie de l'assurance maladie du Québec (R.S.Q., c. R-5);

(13) sections 17 and 365 of the Business Corporations Act (R.S.Q., c. S-31.1);

(14) sections 56 and 75.1, subparagraph *c* of paragraph 1 of section 75.9, sections 202, 297.1.3, 297.1.4, 297.1.6, 297.1.7, 317.1, 317.2, 339, 340, 341, 341.0.1, 343, 344, 345, 350.15, 350.16, 411.1, 415, 416, 416.1, 417, 417.1, 417.2 and 418, paragraph 1 of section 433.9, subparagraph 3 of the second paragraph of section 434 and sections 458.1.2, 458.6, 473.3, 473.7, 475, 476, 477, 494, 495, 498, 505, 526.1, 526.2, 528, 532, 538, 539 and 541.31 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1);

(15) section 442R4 of the Regulation respecting the Québec sales tax (R.R.Q., c. T-0.1, r. 2);

(16) sections 13 and 14.1, paragraph *h* of section 27.1 and sections 27.2, 27.3, 27.7, 33, 35, 36, 50.0.6, 50.0.9 and 53 of the Fuel Tax Act (R.S.Q., c. T-1);

(17) the third paragraph of section 10R2, the second paragraph of section 10.2R2 and paragraph *f* of section 27.1R1 of the Regulation respecting the application of the Fuel Tax Act (R.R.Q., c. T-1, r. 1); and

(18) sections R325, R345.100, R345.200, R345.300, R410.100, R510.200, R640, R1250.100, R1360.200 and R1450.200 of the International Fuel Tax Agreement.

A facsimile of the signature of a holder of the position referred to in the first paragraph may be affixed to the documents required for the purposes of the first paragraph of section 39 of the Tax Administration 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 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.

97. A financial management officer (expert level) who is governed by the collective labour agreement for professionals or a tax audit officer (main class) who is governed by the collective labour agreement for public servants is authorized to sign the documents required for the purposes of

(1) the provisions referred to in the first paragraph of section 98; and

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

A facsimile of the signature of the holder of a position mentioned in the first paragraph may be affixed to the documents required for the purposes of sections 7.0.6, 1016, 1051.1 and 1051.2 of the Taxation Act (R.S.Q., c. I-3).

98. A financial management officer who is governed by the collective labour agreement for professionals or a tax audit officer who is governed by the collective labour agreement for public servants is authorized to sign the documents required for the purposes of

(1) sections 12.2, 21, 30, 30.1, 31, 35.6, 58.1 and 94.1 of the Tax Administration Act (R.S.Q., c. A-6.002);

(2) article 2631 of the Civil Code;

(3) section 7.0.6, paragraph *c* of section 21.4.10, subparagraph *b* and subparagraph *i* of subparagraphs *c* and *d* of the first paragraph of section 21.4.11, sections 42.15, 84.1, 85, 98 and 165.4, the second paragraph of section 647 and sections 1016, 1051.1 and 1051.2 of the Taxation Act (R.S.Q., c. I-3); and

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

A facsimile of the signature of the holder of a position mentioned in the first paragraph may be affixed to the documents required for the purposes of sections 7.0.6,

1016, 1051.1 and 1051.2 of the Taxation Act and sections 350.23.9, 350.23.10, 427.5 and 427.6 of the Act respecting the Québec sales tax.

99. A chartered appraiser or a property assessment officer who is governed by the collective labour agreement for professionals is authorized to sign the documents required for the purposes of section 71 of the Tax Administration Act (R.S.Q., c. A-6.002).

CHAPTER III DIRECTION PRINCIPALE DES SERVICES À LA CLIENTÈLE DES ENTREPRISES

100. The senior director of business client services is authorized to sign the documents required for the purposes of

(1) the provisions referred to in the first paragraph of sections 101 to 103; and

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

A facsimile of the signature of the holder of the position 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.

101. A regional director of business client services is authorized to sign the documents required for the purposes of

(1) the provisions referred to in the first paragraph of sections 102 and 103; and

(2) section 39 of the Tax Administration Act (R.S.Q., c. A-6.002).

A facsimile of the signature of a holder of the position 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).

102. A head of business client services in one of the regional business client services directorates is authorized to sign the documents required for the purposes of

(1) the provisions referred to in the first paragraph of section 103;

(2) sections 17.4.1, 17.5, 17.5.1, 17.6, 21, 30.1, 31.1, 34, 35, 35.5 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 42, 71 and 86 of the Tax Administration Act (R.S.Q., c. A-6.002);

(3) article 2654 of the Civil Code;

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

(5) paragraph *h* of section 6.1, sections 6.2, 6.3, 6.7, 7.12 and 11.1 of the Tobacco Tax Act (R.S.Q., c. I-2);

(6) paragraph *f* of section 1.2 of the Regulation respecting the application of the Tobacco Tax Act (R.R.Q., c. I-2, r. 1);

(7) 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);

(8) sections 130R13, 985.9.2R2 and 985.9.2R3 of the Regulation respecting the Taxation Act (R.R.Q., c. I-3, r. 1);

(9) section 34.0.0.4 of the Act respecting the Régie de l'assurance maladie du Québec (R.S.Q., c. R-5);

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

(11) section 442R4 of the Regulation respecting the Québec sales tax (R.R.Q., c. T-0.1, r. 2);

(12) sections 13 and 14.1, paragraph *h* of section 27.1 and sections 27.2, 27.3, 27.7, 33, 35, 36, 50.0.6, 50.0.9 and 53 of the Fuel Tax Act (R.S.Q., c. T-1);

(13) the third paragraph of section 10R2, the second paragraph of section 10.2R2 and paragraph *f* of section 27.1R1 of the Regulation respecting the application of the Fuel Tax Act (R.R.Q., c. T-1, r. 1); and

(14) sections R325, R345.100, R345.200, R345.300, R410.100, R510.200, R640 and R1250.100 of the International Fuel Tax Agreement.

A facsimile of the signature of a holder of the position referred to in the first paragraph may be affixed to the documents required for the purposes of the first paragraph of section 39 of the Tax Administration Act in relation to a formal demand other than that sent to an advocate or notary, article 66 of the Code of Penal Procedure, sections 7.0.6, 1016, 1051.1 and 1051.2 of the Taxation Act, sections 985.9.2R2 and 985.9.2R3 of the Regulation respecting the Taxation Act and sections 350.23.9, 350.23.10, 416, 416.1, 417, 417.1, 417.2, 418, 427.5 and 427.6 of the Act respecting the Québec sales tax.

103. A financial management officer or a tax research officer who is governed by the collective labour agreement for professionals or a tax audit officer, an information officer or an office clerk who is governed by the collective labour agreement for public servants and who carries out duties in one of the regional business client services directorates is authorized to sign the documents required for the purposes of

(1) sections 12.2, 30, 31, 35.6, 58.1 and 94.1 of the Tax Administration Act (R.S.Q., c. A-6.002);

(2) article 2631 of the Civil Code;

(3) section 7.0.6, paragraph *c* of section 21.4.10, subparagraph *b* and subparagraph *i* of subparagraphs *c* and *d* of the first paragraph of section 21.4.11, sections 42.15, 84.1, 85, 98 and 165.4, the second paragraph of section 647 and sections 1016, 1051.1 and 1051.2 of the Taxation Act (R.S.Q., c. I-3); and

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

A facsimile of the signature of the holder of a position referred to in the first paragraph may be affixed to the documents required for the purposes of section 94.1 of the Tax Administration Act, sections 7.0.6, 1016, 1051.1 and 1051.2 of the Taxation Act and sections 350.23.9, 350.23.10, 427.5 and 427.6 of the Act respecting the Québec sales tax.

TITLE VII FACSIMILE OF THE SIGNATURE OF THE PRESIDENT AND CHIEF EXECUTIVE OFFICER

104. A facsimile of the signature of the president and chief executive officer may be affixed to the documents required for the purposes of

(1) the third paragraph of section 38 of the Tax Administration Act (R.S.Q., c. A-6.002);

(2) sections 6.2 and 6.3 of the Tobacco Tax Act (R.S.Q., c. I-2);

(3) section 1029.8.61.43 of the Taxation Act (R.S.Q., c. I-3);

(4) section 59 of the Act to facilitate the payment of support (R.S.Q., c. P-2.2);

(5) sections 16, 23.1, 27.2, 27.3, 50.0.6, 50.0.9 and 50.0.10 of the Fuel Tax Act (R.S.Q., c. T-1); and

(6) section 415 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1);

(7) sections 54 and 109 of the Bankruptcy and Insolvency Act (Revised Statutes of Canada, 1985, chapter B-3) concerning the appointment of a proxyholder; and

(8) section 6 of the Companies' Creditors Arrangement Act (Revised Statutes of Canada, 1985, chapter C-36) concerning the appointment of a proxyholder.

TITLE VIII CERTIFICATION OF A DOCUMENT OR COPY OF A DOCUMENT

CHAPTER I CERTIFICATION OF A COPY

105. An employee of the Agence du revenu du Québec, who is authorized to sign a document under the first paragraph of section 40 of the Act, is authorized to certify any copy of that document.

CHAPTER II DIRECTION GÉNÉRALE DE LA LÉGISLATION, DES ENQUÊTES ET DU REGISTRAIRE DES ENTREPRISES

106. The director of objections in Québec or the director of objections in Montréal or a service head at the Direction des oppositions de Québec or the Direction des oppositions de Montréal is authorized to certify any copy of a notice of assessment.

107. The director of objections in Québec or the head of the Service de l'enregistrement et du soutien opérationnel at the Direction des oppositions de Québec is authorized to certify any document or copy of a document that is in his or her custody in the course of that office.

CHAPTER III
OFFICE OF THE PRESIDENT AND CHIEF
EXECUTIVE OFFICER

108. The director of the office of the president and chief executive officer and secretary general is authorized to certify any document or copy of a document that is in the director's custody in the course of that office.

CHAPTER IV
DIRECTION GÉNÉRALE DU CENTRE DE
PERCEPTION FISCALE ET DES BIENS
NON RÉCLAMÉS

109. A regional collections director, a collections director, a head of a collections service or a tax collection officer who is governed by the collective labour agreement for public servants is authorized to certify any document or copy of a document that is in his or her custody in the course of that office.

110. This Regulation comes into force on the date of its publication in the *Gazette officielle du Québec* and has effect from 1 April 2011, except that

(1) where it applies before 13 June 2011,

(a) section 26 is to be read,

i. in paragraph 2, with “section 16 of the Unclaimed Property Act (R.S.Q., c. B-5.1)” replaced by “section 32 of the Public Curator Act (R.S.Q., c. C-81)”;

ii. in paragraph 5, with “section 23 of the Unclaimed Property Act” replaced by “section 36 of the Public Curator Act”;

iii. in paragraph 20, with “section 33 of the Unclaimed Property Act” replaced by “section 27.1 of the Public Curator Act”;

(b) section 27 is to be read, in paragraph 2, with “section 16 of the Unclaimed Property Act (R.S.Q., c. B-5.1)” replaced by “section 32 of the Public Curator Act (R.S.Q., c. C-81)”;

(c) section 30 is to be read,

i. in paragraph 2, with “section 14 of the Unclaimed Property Act (R.S.Q., c. B-5.1)” replaced by “section 29 of the Public Curator Act (R.S.Q., c. C-81)”;

ii. in paragraph 3, with “section 17 of the Unclaimed Property Act” replaced by “section 31 of the Public Curator Act”;

iii. in paragraph 4, with “section 16 of the Unclaimed Property Act” replaced by “section 32 of the Public Curator Act”;

iv. in paragraph 9, with “section 23 of the Unclaimed Property Act” replaced by “section 36 of the Public Curator Act”;

(d) section 31 is to be read,

i. in paragraph 2, with “section 16 of the Unclaimed Property Act (R.S.Q., c. B-5.1)” replaced by “section 32 of the Public Curator Act (R.S.Q., c. C-81)”;

ii. in paragraph 4, with “section 17 of the Unclaimed Property Act” replaced by “section 31 of the Public Curator Act”;

(e) section 38 is to be read,

i. in paragraph 2, with “section 16 of the Unclaimed Property Act (R.S.Q., c. B-5.1)” replaced by “section 32 of the Public Curator Act (R.S.Q., c. C-81)”;

ii. in paragraph 5, with “section 23 of the Unclaimed Property Act” replaced by “section 36 of the Public Curator Act”;

(f) section 39 is to be read, in paragraph 2, with “section 16 of the Unclaimed Property Act (R.S.Q., c. B-5.1)” replaced by “section 32 of the Public Curator Act (R.S.Q., c. C-81)”;

(2) where it applies before 11 July 2011,

(a) section 43 is to be read without reference to “or a collections director”;

(b) section 109 is to be read without reference to “a collections director.”;

(3) where it applies before 8 September 2011,

(a) the heading of Chapter IV of Title I of Book II is to be read without “FISCAL ET CIVIL”;

(b) section 16 is to be read, in the portion before paragraph 1, with “The director of fiscal and civil litigation, a director,” replaced by “A director.”;

(c) Chapter V of Title I of Book II is to be read as follows:

**“CHAPTER V
DIRECTION PRINCIPALE DES ENQUÊTES**

18. The senior director of inquiries is authorized to sign the documents required for the purposes of

- (1) the provisions referred to in sections 19 to 21.1;
- (2) section 17.4.1 of the Tax Administration Act (R.S.Q., c. A-6.002); and
- (3) section 681 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1).

19. The director of systems and methods is authorized to sign the documents required for the purposes of

- (1) the provisions referred to in sections 19.1 to 21.1;
- (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).

19.1. Subject to section 19, a director is authorized to sign the documents required for the purposes of

- (1) the provisions referred to in sections 20.1 and 21;
- (2) sections 15.3, 15.3.0.1, 17, 17.2 to 17.4, 21, 36.1, 39, 40.3, 40.4, 71, 86 and 94.1 of the Tax Administration Act (R.S.Q., c. A-6.002);
- (3) section 9.2 of the Companies Act (R.S.Q., c. C-38);
- (4) sections 6.1.1, 6.2, 6.3 and 6.7 of the Tobacco Tax Act (R.S.Q., c. I-2);
- (5) subparagraph *e* of the second paragraph of section 725.1.2 of the Taxation Act (R.S.Q., c. I-3);
- (6) section 64 of the Act respecting the legal publicity of enterprises (R.S.Q., c. P-44.1);
- (7) sections 17 and 365 of the Business Corporations Act (R.S.Q., c. S-31.1);
- (8) sections 16 and 23.1, paragraph *h* of section 27.1 and sections 27.1.1, 27.2, 27.3, 27.7, 50.0.6, 50.0.9 and 50.0.10 of the Fuel Tax Act (R.S.Q., c. T-1); and
- (9) paragraph *f* of section 27.1R1 of the Regulation respecting the application of the Fuel Tax Act (R.S.Q., c. T-1, r. 1).

20. The head of the Service des méthodes et des procédés is authorized to sign the documents required for the purposes of the provisions referred to in sections 20.1 to 21.1.

20.1. Subject to section 20, a service head is authorized to sign the documents required for the purposes of

- (1) the provision referred to in section 21;
- (2) sections 17.5 to 17.6, 17.9.1, 30, 30.1, 31, 31.1, 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 40.5, 40.7, 58.1 and 68.0.2 of the Tax Administration Act (R.S.Q., c. A-6.002);
- (3) article 66 of the Code of Penal Procedure (R.S.Q., c. C-25.1);
- (4) sections 7.10, 7.12, 13.3 and 13.3.1 of the Tobacco Tax Act (R.S.Q., c. I-2);
- (5) paragraph *f* of subsection 2 of section 1000 and section 1001 of the Taxation Act (R.S.Q., c. I-3);
- (6) sections 56, 202, 416 and 416.1, subparagraph 3 of the second paragraph of section 434 and sections 458.6, 473.3, 475, 476, 477, 494, 495, 498 and 505 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1); and
- (7) sections 14.1, 33, 35, 36, 39, 40 and 53 of the Fuel Tax Act (R.S.Q., c. T-1).

21. A financial management officer who is governed by the collective labour agreement for professionals, a tax audit officer or a fraud investigator who is governed by the collective labour agreement for public servants is authorized to sign the documents required for the purposes of article 2631 of the Civil Code.

21.1. An employee who is governed by the collective labour agreement for professionals and who carries out duties in the Service des méthodes et des procédés is authorized to sign the documents required for the purposes of section 51 of the Fuel Tax Act (R.S.Q., c. T-1) concerning an authorization to advance working capital in respect of a retail dealer or a wholesale dealer.”

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