

(3) the supervision of transactions of emission allowances and any other system operation.

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

2390

M.O., 2012

An Act respecting the Agence du revenu du Québec (chapter A-7.003)

Agence du revenu du Québec

— Signing of certain deeds, documents and writings

— Amendment

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

THE MINISTER OF FINANCE AND THE ECONOMY,

CONSIDERING the first paragraph of section 40 of the Act respecting the Agence du revenu du Québec (chapter 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 also apply to a period prior to its publication;

CONSIDERING the making of the Regulation respecting the signing of certain deeds, documents and writings of the Agence du revenu du Québec (chapter A-7.003, r. 1);

CONSIDERING that it is expedient to amend the Regulation to update the delegations of signature to take into account changes that occurred in certain fiscal laws and in the administrative structure of the Agence du revenu du Québec;

CONSIDERING that, under paragraph 1 of section 3 of the Regulations Act (chapter R-18.1), that Act does not apply to this Regulation;

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

ORDERS AS FOLLOWS:

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

Québec, 6 December 2012

NICOLAS MARCEAU,
Minister of Finance and the Economy

Regulation to amend the 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 (chapter A-7.003, s. 40)

1. (1) Section 12 of the Regulation respecting the signing of certain deeds, documents and writings of the Agence du revenu du Québec (chapter A-7.003, r. 1) is amended by replacing paragraph 1 by the following:

“(1) sections 39 and 58.1 of the Tax Administration Act (chapter A-6.002) and advance rulings or paid advice referred to in section 96.1 of that Act;”.

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

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

“**12.1.** An advocate or notary, or a socioeconomic research and planning officer who is governed by the collective labour agreement for professionals and who is a member of the Ordre des comptables professionnels agréés du Québec, is authorized to sign advance rulings or paid advice referred to in section 96.1 of the Tax Administration Act (chapter A-6.002).”

(2) Subsection 1 has effect from 1 April 2011. However, when section 12.1 of the Regulation applies before 16 May 2012, it is to be read with “a member of the Ordre des comptables professionnels agréés du Québec” replaced by “an accountant recognized by the Chartered Accountants Act (chapter C-48) or by the Professional Code (chapter C-26)”.

3. (1) Section 14 of the Regulation is amended by inserting the following after paragraph 1:

“(1.1) advance rulings or paid advice referred to in section 96.1 of the Tax Administration Act (chapter A-6.002);”

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

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

“**15.1.** An advocate or notary, or a socioeconomic research and planning officer who is governed by the collective labour agreement for professionals and who is a member of the Ordre des comptables professionnels agréés du Québec, is authorized to sign advance rulings or paid advice referred to in section 96.1 of the Tax Administration Act (chapter A-6.002).”

(2) Subsection 1 has effect from 1 April 2011. However, when section 15.1 of the Regulation applies before 16 May 2012, it is to be read with “a member of the Ordre des comptables professionnels agréés du Québec” replaced by “an accountant recognized by the Chartered Accountants Act (chapter C-48) or by the Professional Code (chapter C-26)”.

5. Section 16 of the Regulation is amended by striking out “The director of fiscal and civil litigation,” in the portion before paragraph 1.

6. (1) Section 18 of the Regulation is amended by inserting the following after paragraph 2:

“(2.1) section 21.2.1 of the Act respecting contracting by public bodies (chapter C-65.1);

“(2.2) section 4 of the Regulation respecting the register of enterprises ineligible for public contracts and oversight and monitoring measures (chapter C-65.1, r. 8.1);”

(2) Subsection 1 has effect from 1 June 2012.

7. (1) Section 19 of the Regulation is amended by replacing “A director” in the portion before paragraph 1 by “An assistant senior director or a director”.

(2) Subsection 1 has effect from 15 May 2012.

8. (1) The Regulation is amended by inserting the following after section 21:

“CHAPTER VI DIRECTION PRINCIPALE DE LA LUTTE CONTRE LES PLANIFICATIONS FISCALES ABUSIVES

21.1. The senior director of abusive tax planning control or the director of abusive tax planning control is authorized to sign the documents required for the purposes of

(1) the provisions referred to in sections 21.2 and 21.3;

(2) sections 34, 35, 35.5, 35.6, 36, 39, 71 and 86 of the Tax Administration Act (chapter A-6.002);

(3) article 2631 of the Civil Code;

(4) article 66 of the Code of Penal Procedure (chapter C-25.1);

(5) section 9.2 of the Companies Act (chapter 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 (chapter I-3);

(7) section 64 of the Act respecting the legal publicity of enterprises (chapter P-44.1);

(8) sections 17 and 365 of the Business Corporations Act (chapter 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 (chapter T-0.1); and

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

21.2. 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) the provisions referred to in section 21.3;
- (2) sections 21 and 42 of the Tax Administration Act (chapter 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 (chapter I-3).

21.3. 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 the documents required for the purposes of

- (1) sections 12.2, 30, 58.1 and 94.1 of the Tax Administration Act (chapter 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 (chapter I-3).

CHAPTER VII DIRECTION DU REGISTRAIRE DES ENTREPRISES

21.4. The enterprise registrar, a director or service head or a socioeconomic research and planning officer or an administrative attaché who is governed by the collective labour agreement for professionals or an administration technician or a law clerk who is governed by the collective labour agreement for public servants is authorized to sign the documents required for the purposes of section 89 of the Act respecting the legal publicity of enterprises (chapter P-44.1)."

- (2) Subsection 1, when it enacts Chapter VI of Title I of Book II of the Regulation, comprising sections 21.1 to 21.3, has effect from 4 September 2012.
- (3) Subsection 1, when it enacts Chapter VII of Title I of Book II of the Regulation, comprising section 21.4, has effect from 1 April 2011.

9. (1) Section 22 of the Regulation is replaced by the following:

"**22.** A director or service head in any of the directorates at the Direction générale associée du traitement massif is authorized to sign the documents required for the purposes of sections 39, 42, 58.1, 71 and 86 of the Tax Administration Act (chapter A-6.002)."

- (2) Subsection 1 has effect from 1 April 2012.

10. (1) Section 23 of the Regulation is revoked.

- (2) Subsection 1 has effect from 1 April 2012.

11. (1) The heading of Title III of Book II of the Regulation is amended by replacing "CENTRE DE PERCEPTION FISCALE ET DES BIENS NON RÉCLAMÉS" by "RECouvreMENT".

- (2) Subsection 1 has effect from 10 February 2012.

12. (1) The Regulation is amended by inserting the following after section 24:

"**24.1.** The director of administration is authorized to sign all the documents that the Minister of Revenue is empowered to sign, up to an amount not exceeding \$250,000."

- (2) Subsection 1 has effect from 1 April 2012.

13. (1) The Regulation is amended by inserting the following after section 25:

"§1. *Direction des opérations des biens non réclamés*

25.1. The director of unclaimed property operations is authorized to sign all the documents that the Minister of Revenue is empowered to sign, up to an amount not exceeding \$250,000."

- (2) Subsection 1 has effect from 1 April 2012.

14. (1) The heading of subdivision 1 of Division I of Chapter I of Title III of Book II of the Regulation is replaced by the following:

"§§1. *Service des produits financiers*".

- (2) Subsection 1 has effect from 1 April 2012.

15. (1) Section 26 of the Regulation is amended by replacing the portion before paragraph 1 by the following:

"**26.** The head of the Service des produits financiers is authorized to sign any document in connection with".

- (2) Subsection 1 has effect from 1 April 2012.

16. (1) The heading of subdivision 2 of Division I of Chapter I of Title III of Book II of the Regulation is replaced by the following:

“§§2. Other services”.

(2) Subsection 1 has effect from 1 April 2012.

17. (1) Section 30 of the Regulation is amended by replacing the portion before paragraph 1 by the following:

“30. The head of the Service des biens spéciaux, the head of the Service des successions or the head of the Service des projets is authorized to sign any document in connection with”.

(2) Subsection 1 has effect from 1 April 2012.

18. The Regulation is amended by inserting the following after section 31:

“31.1. 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 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 (chapter B-5.1), and cancellation of the notice in the manner provided for in that section;

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

(4) the valuation and safekeeping of unclaimed property;

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

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

(7) an insurance claim;

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

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

(10) 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.”.

19. Section 32 of the Regulation is amended by replacing “, an administration technician or a law clerk” in the portion before paragraph 1 by “or an administration technician”.

20. (1) The Regulation is amended by inserting the following after section 34:

“§2. Direction de la comptabilité et des systèmes des biens sous administration

“34.1. The director of accounting and systems of property under administration 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 (chapter 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 the 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 (chapter 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.

“**34.2.** 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 section 16 of the Unclaimed Property Act (chapter B-5.1);

(3) the valuation and safekeeping of unclaimed property;

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

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

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

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

“**34.3.** 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 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.

“**34.4.** 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.”

(2) Subsection 1 has effect from 1 April 2012.

21. (1) Section 35 of the Regulation is replaced by the following:

“35. A service head at the Direction des opérations des biens non réclamés is authorized to sign any services contract for an amount not exceeding \$25,000.”

(2) Subsection 1 has effect from 1 April 2012.

22. (1) Section 36 of the Regulation is amended by replacing “produits financiers non réclamés or the Direction des successions non réclamées” by “opérations des biens non réclamés”.

(2) Subsection 1 has effect from 1 April 2012.

23. (1) Section 37 of the Regulation is replaced by the following:

“37. A public curatorship investigator or an administration technician who is governed by the collective labour agreement for public servants and who carries out duties in the Service des successions or the Service des projets at the Direction des opérations des biens non réclamés is authorized to sign any services contract for an amount not exceeding \$1,000.”

(2) Subsection 1 has effect from 1 April 2012.

24. (1) The heading of Division II of Chapter I of Title III of Book II of the Regulation is amended by inserting “PRINCIPALE” after “DIRECTION”.

(2) Subsection 1 has effect from 10 February 2012.

25. (1) Section 38 of the Regulation is amended by replacing the portion before paragraph 1 by the following:

“38. The senior director of administrative and technical services is authorized to sign any document in connection with”.

(2) Subsection 1 has effect from 10 February 2012. However, when the portion of section 38 of the Regulation before paragraph 1 applies before the date of publication of this Regulation in the *Gazette officielle du Québec*, it is to be read as follows:

“The senior 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 connection with”.

26. Sections 39 to 41 of the Regulation are revoked.

27. (1) The heading of Division I of Chapter II of Title III of Book II of the Regulation is amended by replacing “DE LA PERCEPTION” by “DU RECOURVEMENT”.

(2) Subsection 1 has effect from 10 February 2012.

28. (1) Section 43 of the Regulation is amended by replacing “de la perception ou un directeur de la perception” in the portion before paragraph 1 in the French text by “du recouvrement ou un directeur du recouvrement”.

(2) Subsection 1 has effect from 10 February 2012.

29. (1) Section 44 of the Regulation is amended by replacing “de perception à la Direction régionale de la perception” in the portion before paragraph 1 in the French text by “du recouvrement à la Direction régionale du recouvrement”.

(2) Subsection 1 has effect from 10 February 2012.

30. (1) Section 45 of the Regulation is amended by replacing “de perception” in the portion before paragraph 1 in the French text by “du recouvrement”.

(2) Subsection 1 has effect from 10 February 2012.

31. (1) Section 46 of the Regulation is amended by replacing “perception” in the portion before paragraph 1 in the French text by “recouvrement”.

(2) Subsection 1 has effect from 10 February 2012.

32. (1) Section 48 of the Regulation is amended by replacing “perception” in the portion before paragraph 1 in the French text by “recouvrement”.

(2) Subsection 1 has effect from 10 February 2012.

33. (1) Section 49 of the Regulation is amended in subparagraph 4 of the first paragraph

(1) by replacing “articles 794 and” by “article”;

(2) by inserting “1532,” before “1584”;

(3) by striking out “1769”.

(2) Paragraph 2 of subsection 1 has effect from 1 April 2011.

34. (1) The heading of Division II of Chapter II of Title III of Book II of the Regulation is amended by inserting “PRINCIPALE” after “DIRECTION”.

(2) Subsection 1 has effect from 10 February 2012.

35. (1) Section 53 of the Regulation is amended by replacing “, the director of the Bureau de la lutte contre l’évasion fiscale or the director of abusive tax planning control” in the portion before paragraph 1 by “or the director of the Bureau de la lutte contre l’évasion fiscale”.

(2) Subsection 1 has effect from 4 September 2012.

36. (1) Section 55 of the Regulation is amended by striking out “or in the Direction de la lutte contre les planifications fiscales abusives” in the portion before paragraph 1.

(2) Subsection 1 has effect from 4 September 2012.

37. (1) Section 56 of the Regulation is amended by striking out “or in the Direction de la lutte contre les planifications fiscales abusives” in the portion before paragraph 1.

(2) Subsection 1 has effect from 4 September 2012.

38. Section 57 of the Regulation is replaced by the following:

“**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

(1) sections 39 and 94.1 of the Tax Administration Act (chapter A-6.002); and

(2) sections 350.56 and 350.57 of the Act respecting the Québec sales tax (chapter T-0.1).”

39. The Regulation is amended by inserting the following after section 57:

“**57.1.** A service head or division head at the Direction de la recherche en technologies liées au contrôle fiscal in the Direction principale de la recherche et de l’innovation is authorized to sign 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 (chapter A-6.002).”

40. Section 58 of the Regulation is amended by replacing “articles 794 and” in subparagraph 1 of the first paragraph by “article”.

41. Section 69 of the Regulation is amended by inserting “the first paragraph of section 39 in relation to a formal demand other than that sent to an advocate or notary and” in the second paragraph after “for the purposes of”.

42. Section 70 of the Regulation is amended by replacing “articles 1769 and” in subparagraph 2 of the first paragraph by “article”.

43. Section 72 of the Regulation is amended

(1) by striking out “or the director of service delivery assistance” in the first paragraph;

(2) by replacing “of the holder of a” in the second paragraph by “of a holder of the”.

44. Section 73 of the Regulation is amended

(1) by striking out “The service head of a Centre d’assistance aux services à la clientèle or” in the portion before subparagraph 1 of the first paragraph;

(2) by replacing “of the holder of a” in the second paragraph by “of a holder of the”.

45. Section 74 of the Regulation is amended by replacing “articles 1769 and” in subparagraph 2 of the first paragraph by “article”.

46. The Regulation is amended by inserting the following after section 74:

“**CHAPTER V**
DIRECTION PRINCIPALE DES SERVICES
ADMINISTRATIFS ET TECHNIQUES

74.1. The senior director of administrative and technical services is authorized to sign the documents required for the purposes of

(1) the provisions referred to in the first paragraph of sections 74.2 to 74.4; and

(2) the second paragraph of section 45 of the Act respecting the application of the Taxation Act (chapter 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 (chapter A-6.002).

74.2. The director of electronic service delivery assistance is authorized to sign the documents required for the purposes of the provisions referred to in the first paragraph of sections 74.3 and 74.4.

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 (chapter A-6.002) and section 1016 of the Taxation Act (chapter I-3).

74.3. A service head in the Direction de l'assistance à la prestation électronique de services is authorized to sign the documents required for the purposes of

(1) the provisions referred to in the first paragraph of section 74.4;

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

(3) article 2654 of the Civil Code;

(4) article 66 of the Code of Penal Procedure (chapter 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 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 (chapter I-3);

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

(7) section 34.0.0.4 of the Act respecting the Régie de l'assurance maladie du Québec (chapter 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, article 66 of the Code of Penal Procedure and section 1016 of the Taxation Act.

74.4. A computer and administrative processes analyst who is governed by the collective labour agreement for professionals or a tax audit officer, an administration technician or an information 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, 30, 31, 35.6, 58.1 and 94.1 of the Tax Administration Act (chapter A-6.002);

(2) article 2631 of the Civil Code; and

(3) the first paragraph of section 6.3, paragraph *c* of section 21.4.10, subparagraph *b* and subparagraph *i* of subparagraphs *c* and *d* of the first paragraph of section 21.4.11, sections 84.1, 85 and 98, the second paragraph of section 647 and sections 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 (chapter 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."

47. (1) The heading of Chapter I of Title VI of Book II of the Regulation is amended by replacing "DE LA VÉRIFICATION DES ENTREPRISES 4" by "DU CONTRÔLE FISCAL DES ENTREPRISES".

(2) Subsection 1 has effect from 1 April 2012.

48. (1) Section 75 of the Regulation is amended

(1) by replacing "of business audits 4" in the portion before subparagraph 1 of the first paragraph by "of business tax audit";

(2) by replacing "985.9.2R2 and 985.9.2R3" in subparagraph 5 of the first paragraph and in the second paragraph by "985.9R2 and 985.9R3".

(2) Paragraph 1 of subsection 1 has effect from 1 April 2012.

(3) Paragraph 2 of subsection 1 has effect from 1 April 2011.

49. (1) Section 76 of the Regulation is amended

(1) by replacing "of mandataries" in the portion before subparagraph 1 of the first paragraph by "of tax audits";

(2) by inserting "Tax Administration" in the third paragraph before "Act".

(2) Paragraph 1 of subsection 1 has effect from 1 April 2012.

(3) Paragraph 2 of subsection 1 has effect from 1 April 2011.

50. (1) Section 77 of the Regulation is revoked.

(2) Subsection 1 has effect from 1 April 2012.

51. (1) Section 78 of the Regulation is amended in the first paragraph

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

“78. A service head at the Direction du contrôle fiscal des taxes is authorized to sign the documents required for the purposes of”;

(2) by replacing “articles 1769 and” in subparagraph 3 by “article”;

(3) by inserting “297.0.7, 297.0.13,” in subparagraph 9 after “202.”

(2) Paragraph 1 of subsection 1 has effect from 1 April 2012.

(3) Paragraph 3 of subsection 1 has effect from 1 April 2011.

52. (1) Section 79 of the Regulation is amended by replacing “in one of the tax rebate application services in the Direction des mandataires” in the portion before paragraph 1 by “at the Direction du contrôle fiscal des taxes”.

(2) Subsection 1 has effect from 1 April 2012.

53. (1) Section 80 of the Regulation is amended by replacing “des mandataires” in the portion before subparagraph 1 of the first paragraph by “du contrôle fiscal des taxes”.

(2) Subsection 1 has effect from 1 April 2012.

54. (1) Section 81 of the Regulation is amended by replacing “business tax credit audits or the director of business tax audits” in the portion before subparagraph 1 of the first paragraph by “tax credit audits or the director of corporate tax audits”.

(2) Subsection 1 has effect from 1 April 2012.

55. (1) Section 82 of the Regulation is amended by replacing “of employers” in the portion before subparagraph 1 of the first paragraph by “of tax audit of source deductions”.

(2) Subsection 1 has effect from 1 April 2012.

56. (1) Section 83 of the Regulation is amended in the first paragraph

(1) by replacing “d’impôt des sociétés” in the portion before subparagraph 1 by “d’impôt”;

(2) by replacing “articles 1769 and” in subparagraph 3 by “article”.

(2) Paragraph 1 of subsection 1 has effect from 1 April 2012.

57. (1) Section 84 of the Regulation is amended in the first paragraph

(1) by replacing “des employeurs” in the portion before subparagraph 1 by “du contrôle fiscal des retenues à la source”;

(2) by replacing “articles 1769 and” in subparagraph 3 by “article”.

(2) Paragraph 1 of subsection 1 has effect from 1 April 2012.

58. (1) Section 85 of the Regulation is amended by replacing “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” in the first paragraph by “at the Direction du contrôle fiscal des crédits d’impôt, at the Direction du contrôle fiscal des sociétés or at the Direction du contrôle fiscal des retenues à la source”.

(2) Subsection 1 has effect from 1 April 2012.

59. (1) Section 86 of the Regulation is amended by replacing “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” in the portion before subparagraph 1 of the first paragraph by “at the Direction du contrôle fiscal des crédits d’impôt, at the Direction du contrôle fiscal des sociétés or at the Direction du contrôle fiscal des retenues à la source”.

(2) Subsection 1 has effect from 1 April 2012.

60. (1) Section 87 of the Regulation is amended

(1) by replacing “business audits 1” in the first paragraph by “business audits (Capitale-Nationale and other regions)”;

(2) by replacing “985.9.2R2 and 985.9.2R3” in the second paragraph by “985.9R2 and 985.9R3”.

(2) Paragraph 1 of subsection 1 has effect from 1 April 2012.

(3) Paragraph 2 of subsection 1 has effect from 1 April 2011.

61. (1) Section 88 of the Regulation is amended

(1) by replacing “business audits 2” in the first paragraph by “business audits (Southwest of Québec)”;

(2) by replacing “985.9.2R2 and 985.9.2R3” in the second paragraph by “985.9R2 and 985.9R3”.

(2) Paragraph 1 of subsection 1 has effect from 1 April 2012.

(3) Paragraph 2 of subsection 1 has effect from 1 April 2011.

62. (1) Section 89 of the Regulation is amended

(1) by replacing “The senior director of business audits 3” in the portion before subparagraph 1 of the first paragraph by “Subject to sections 87 and 88, a senior director of business audits”;

(2) by replacing “of the holder” and “985.9.2R2 and 985.9.2R3” in the second paragraph by “of a holder” and “985.9R2 and 985.9R3”, respectively.

(2) Paragraph 1 of subsection 1 and paragraph 2 of subsection 1, when it replaces “of the holder” in the second paragraph of section 89 of the Regulation by “of a holder”, have effect from 1 April 2012.

(3) Paragraph 2 of subsection 1, when it replaces “985.9.2R2 and 985.9.2R3” in the second paragraph of section 89 of the Regulation by “985.9R2 and 985.9R3”, has effect from 1 April 2011.

63. (1) Section 90 of the Regulation is amended by replacing “entreprises 1” in the portion before subparagraph 1 of the first paragraph by “entreprises (Capitale-Nationale and other regions)”.

(2) Subsection 1 has effect from 1 April 2012.

64. (1) Section 91 of the Regulation is amended by replacing “entreprises 1” by “entreprises (Capitale-Nationale and other regions)”.

(2) Subsection 1 has effect from 1 April 2012.

65. (1) Section 92 of the Regulation is amended by replacing “entreprises 1” in the portion before subparagraph 1 of the first paragraph by “entreprises (Capitale-Nationale and other regions)”.

(2) Subsection 1 has effect from 1 April 2012.

66. (1) Section 93 of the Regulation is amended by replacing “entreprises 2” in the portion before subparagraph 1 of the first paragraph by “entreprises (Southwest of Québec)”.

(2) Subsection 1 has effect from 1 April 2012.

67. (1) Section 95 of the Regulation is amended in the first paragraph

(1) by replacing “entreprises 1” in the portion before subparagraph 1 by “entreprises (Capitale-Nationale and other regions)”;

(2) by replacing “96” in subparagraph 1 by “95.1”.

(2) Paragraph 1 of subsection 1 has effect from 1 April 2011.

(3) Paragraph 2 of subsection 1 has effect from 1 July 2011.

68. (1) The Regulation is amended by inserting the following after section 95:

“**95.1.** Subject to section 95, an audit service head at the Direction de la vérification 1 in the Direction principale de la vérification des entreprises (Capitale-Nationale and other regions) 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 51.1 of the Fuel Tax Act (chapter T-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 (chapter 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 (chapter 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 (chapter T-0.1).”.

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

69. (1) Section 96 of the Regulation is amended in the first paragraph

(1) by replacing “section 95” in the portion before subparagraph 1 by “sections 95 and 95.1”;

(2) by replacing “985.9.2R2 and 985.9.2R3” in subparagraph 9 by “985.9R2 and 985.9R3”;

(3) by inserting “297.0.7, 297.0.13,” in subparagraph 14 after “202.”

(2) Paragraph 1 of subsection 1 has effect from 1 July 2011.

(3) Paragraphs 2 and 3 of subsection 1 have effect from 1 April 2011.

70. (1) The heading of Chapter III of Title VI of Book II of the Regulation is amended by replacing “SERVICES À” by “RELATIONS AVEC”.

(2) Subsection 1 has effect from 1 April 2012.

71. (1) Section 100 of the Regulation is amended by replacing “client services” in the portion before subparagraph 1 of the first paragraph by “client relations”.

(2) Subsection 1 has effect from 1 April 2012.

72. (1) Section 101 of the Regulation is amended by replacing “client services” in the portion before subparagraph 1 of the first paragraph by “client relations”.

(2) Subsection 1 has effect from 1 April 2012.

73. (1) Section 102 of the Regulation is amended

(1) by replacing “business client services in one of the regional business client services directorates” in the portion before subparagraph 1 of the first paragraph by “business client relations in one of the regional business client relations directorates”;

(2) by replacing “985.9.2R2 and 985.9.2R3” in subparagraph 8 of the first paragraph by “985.9R2 and 985.9R3”;

(3) by inserting “297.0.7, 297.0.13,” in subparagraph 10 of the first paragraph after “202.”;

(4) by replacing “985.9.2R2 and 985.9.2R3” in the second paragraph by “985.9R2 and 985.9R3”.

(2) Paragraph 1 of subsection 1 has effect from 1 April 2012.

(3) Paragraphs 2 to 4 of subsection 1 have effect from 1 April 2011.

74. (1) Section 103 of the Regulation is amended by replacing “client services” in the portion before subparagraph 1 of the first paragraph by “client relations”.

(2) Subsection 1 has effect from 1 April 2012.

75. (1) The heading of Chapter IV of Title VIII of Book II of the Regulation is amended by replacing “CENTRE DE PERCEPTION FISCALE ET DES BIENS NON RÉCLAMÉS” by “RECOUVREMENT”.

(2) Subsection 1 has effect from 10 February 2012.

76. (1) Section 109 of the Regulation is amended by replacing “de la perception, un directeur de la perception, un chef de service de perception” in the French text by “du recouvrement, un directeur du recouvrement, un chef de service du recouvrement”.

(2) Subsection 1 has effect from 10 February 2012.

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

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